

Today AI can compute almost infinite number of actions by the time. It allows creating really amazing game worlds with different characters and realistic interaction between them. We can only predict which level artificial intelligence will reach.

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## **OFFSHORE ZONES**

High taxes, tough tax laws encourage businesses to find various cost-cutting tools. One of these is offshore zones. The very term "offshore" appeared in the United States in 50s in one of the newspapers, it was one of the organizations that moved its activities to the territory with the best climate for taxation. From English, the word "offshore" has three meanings: "isolated", "in the open sea" and "off-shore", and all three of these values cannot best reflect such a concept as an offshore zone. Offshore zone is a special free economic zone, the feature of which is a simplified taxation system, or sometimes a zero tax rate on all or certain types of income, as well as a certain level of banking or commercial secrecy. That is, in some countries taxes are not levied on companies that operate outside their borders.

There are more than 50 offshore zones in the world. For the most part, these are small third-world countries in which the offshore services sector is a significant, and at times, the main source of income. Registration in such areas is fairly easy and annual payments will cost a few hundred dollars.

There are various types of offshore zones, in particular classical ones, when a non-resident company annually pays a state duty, without paying any taxes, that is, it pays only a fixed amount of money for the right to carry out its activities. In the classical offshore zones there is absolutely no provision for reporting to the authorities on the implementation of their activities. These offshore areas include: Belize, Seychelles and Virgin Islands, which are the exception, because in this free economic zone, you must fully report to the state on the activities of your company.

Offshore zones with low taxation, as it was Cyprus before, as well as countries that provide tax incentives for some activities, such as the United Kingdom, Hong Kong and New Zealand. In these offshore areas all companies must submit reports and pay taxes through a simplified system.

Offshore zones with a higher average taxation level are used to provide a high level of trust, companies registered in these legal areas are required to pay all taxes and receive reports.

The advantage of offshore zones is a favorable tax climate. Usually, offshore companies pay taxes, but do not pay income tax, VAT, or any social deductions at all, or levy taxes only on certain categories of profits, or they are lower than in the country where the company is a resident. It takes to register a company no more than 48 hours, accounting is simplified, there is no need to submit annual reports and you can invest

around the world without any restrictions. The confidentiality of offshore jurisdictions is also a characteristic, although most countries do not protect information from investigations conducted by law enforcement agencies of a foreign state under an international treaty. However, there are strict rules for protecting commercial and banking secrecy.

Offshore zones, as a rule, have double currency control, as the basis for this distinction between residents and non-residents, as well as the difference between national and foreign currencies. The main rule is that residents are subject to currency control, and non-residents – no, they are subject only to the usual control over the local currency. Also, the use of offshore jurisdictions makes it possible to place capital in reliable banks in a stable country.

There are also disadvantages, for example, the owner of the company will not be able to take out a loan because he cannot confirm his ownership. Also, the influence on reputation, offshore firms are perceived as insufficiently reliable, since they were created in order to avoid tax payments.

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## **LOGISTICS PARTIES**

In the last few years, the offices of big companies have been enlarged by the logistics department. Domestic managers borrowed the practice of attracting specialists of a similar profile from their European and American counterparts. The essence of logistics for many people is still not understood. However, the fundamental element of the logistics chain is the establishment of uninterrupted transportation between the mainpoints. It is most often involved in road transport, less often in rail, sea and air.

Logisticians classify logistics by its functions and objectives.

First-level logistics (first party logistics 1PL) is internal logistics, where all transportation, warehousing, customers operations and related services are concentrated inside the company. In Ukraine, more than half of the official logistics market services are concentrated inside the company-customer, and in this part warehousing has a decisive role.

Second-level logistics (second party logistics 2PL) is external logistics that allows performing a traditional range of services related to transportation and storage. The share of logistics services in Ukraine, which includes such companies as RNCompany, TradeMaster. Experts, believe that Ukraine's transport logistics sector is in a relatively normal state, but the main problems exist in the warehouse logistics sectors as it is unable to meet demands.

Logistics of the third level (third party logistics 3PL) is external logistics integrating all logistics services into one complex, which also comprises intermediate storage of cargo, design and development of information systems, use of subcontractors