

man Geld für individuelle Einkommenssteuern sparen und die tatsächliche Höhe der Prämien für Manager unter dem Schutz der Vertraulichkeit verbergen [1].

Unter den wichtigsten negativen Aspekten des Funktionierens von Offshore in der Weltwirtschaft ist zu beachten, dass der Staatshaushalt infolge solcher Maßnahmen Steuereinnahmen verliert. Daher sollte die Politik der Regierung zum einen darauf gerichtet sein, Offshore-Geschäftsdelikte zu identifizieren und zu beseitigen, und zum anderen die Unterstützung von Unternehmern, damit sie in Offshore-Gebieten keine Alternativen suchen.

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THE MOST PERSPECTIVE TYPES OF SERVICES IN THE MODERN GLOBAL MARKET

In today's globalized society, the importance of international trade is increasing. The rapid development of information technology and the importance of information strengthen the role of international trade in services in the development of the world economy. The service sector basically does not require the presence of minerals, and therefore, it can

participate in any country. That is why it is important to investigate which types of services are most in demand in the world market.

The researches of such scholars as M. Lyzun, I. Lyashko, I. Yerin, A. Mazaraki and others are devoted to the study of features, trends, prospects of development, regulation of world trade in services.

Services play an extremely important role in people's lives. Today it's hard to imagine life without freight and passenger transportation, banking services, amusement parks, hotels, barbershops, insurance companies, telephone services, Internet services, restaurants. At the same time there is a continuous increase in the number of services offered on the world market of services.

Business Dictionary notes that services are intangible products. Sometimes services are difficult to identify because they are closely associated with a good; such as the combination of a diagnosis with the administration of a medicine. No transfer of possession or ownership takes place when services are sold, and they cannot be stored or transported, are instantly perishable, and come into existence at the time they are bought and consumed[4]. It should be noted that services are different: from financial to audiovisual and transport. They can be both a separate object of trading, and also with the accompaniment of the goods being sold.

An important place is the international trade in services. According to the definition of A. Mazaraki, international trade in services is a system of international commodity-money relations between actors of different countries regarding the sale and purchase of services [3].

International trade in goods and services, intellectual property is regulated by the World Trade Organization (WTO). According to the WTO, the growth of trade in services is observed in the global economy. In particular, this figure in 2010 was 3695 billion dollars. USA, and in 2017 - \$ 5279 billion USA. An exception to the study period was 2014. (\$ 4940 billion), followed by a decline (\$ 4.055 billion in 2015) [5]. These changes are clearly illustrated in fig. 1.

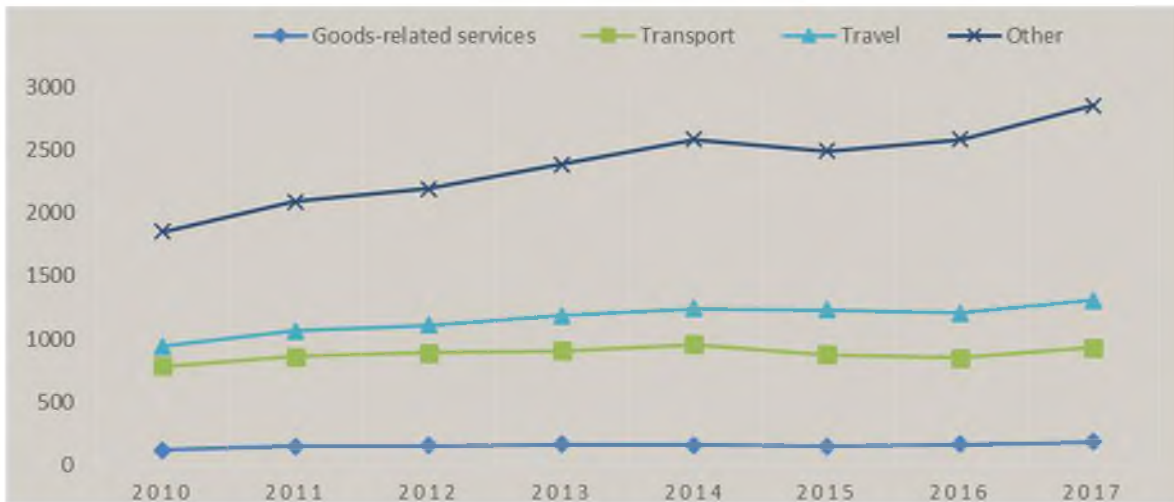


Fig. 1. Volumes of international trade in services

Note. Formed by the author according to [5]

Fig. 1 shows that the volume of international trade in services is increasing due to new types of services. The share of traditional types of services, such as services related to goods, tourism, is practically unchanged, and the share of transport services is even decreasing. Other services include communication services, construction, insurance, financial, computer and information services, licensing fees, personal, recreational and cultural services (including audiovisual), etc.

Fig. 2 presents the most promising types of services in modern international trade.

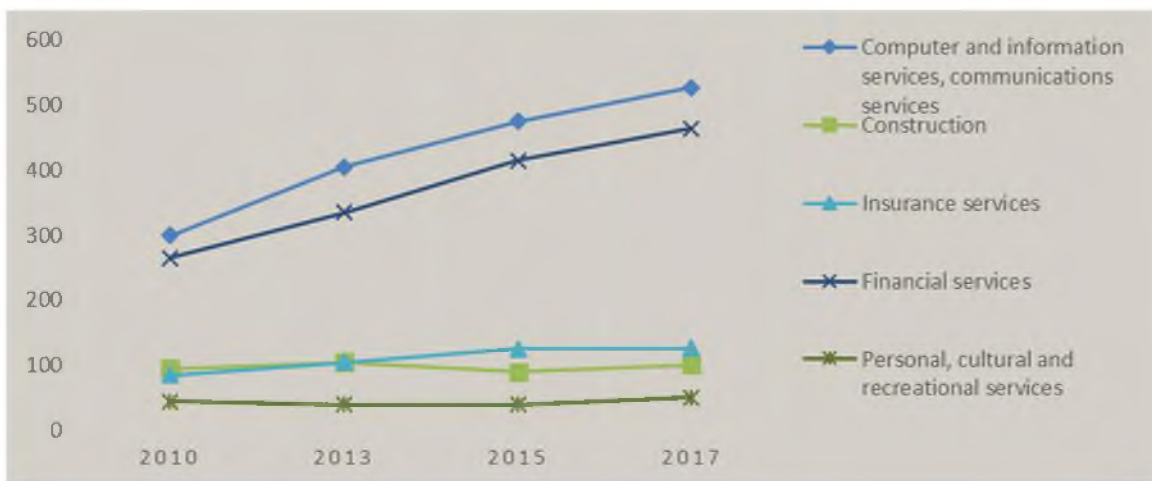


Fig. 2. Trade volumes of some types of services

Note. Formed by the author according to [5]

Thus, the fastest growing trade in computer, information and financial services.

In addition, there are new types of services that also increase the volume of international trade. In particular, the WTO since 2014 allocates services for the right to use intellectual property. The volume of trade in these services has increased from 305 billion US dollars in 2014 to 381 billion US dollars in 2017.

The main factors in the changes in the structure and meaning of services are increased demand for financial services, insurance, banking services, revolutionary technical changes, and an increase in the pace of development of technological programs in the field of telecommunication and information.

In the modern society, international trade in services is extremely important. A key factor in the growth of international trade in services was the spread of information technologies and the demand for computer products and in general for services that are not tied to material carriers, etc. [1;2]. Therefore, the most promising today are computer and information services, communication services and financial services. Trade volumes of these types of services are increasing the fastest. It should be noted that although the volume of trade in some types of services is decreasing, these services still remain extremely important for the development of the world economy.

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