

to the high level of land prices. The amount of start-up capital is also constantly growing, which is due to the need to purchase expensive equipment.

In conclusion, we want to add that the development of small businesses in China and Japan is almost the same and does not have significant differences. However, the problems faced by the owners of such businesses should be promptly resolved with the help of the government.

A. Goroshko

А.Н. Горошко

БГЭУ (МИНСК)

Научный руководитель Н.С. Петрова

FEATURES OF DOING BUSINESS IN IRELAND

Особенности ведения бизнеса в Ирландии

The purpose of the research is to study the creation and maintenance of business in Ireland. Ireland is ranked 24 among 190 economies on the ease of doing business. More than 14,000 companies open in Ireland every year. Irish venture funds, government agencies, business incubators and accelerators are ready to provide financial support to help young companies. Competitions have been held among the founders of startups for about 10 years. Winners receive:

- Large investments;
- Information and visa support when moving;
- And much more that will help to develop your business in Ireland.
- Programs, Irish venture funds, government agencies, business incubators and accelerators that are ready to provide financial support are:
 - "Competitive Start Up Fund";
 - Program from NDRC and Pulsar Venture Capital;
 - Propeller Venture Accelerator Fund;
 - Startup boot camp Accelerator;
 - Health XL Foundation.

The largest investor in startups is the state itself, represented by the Agency for Innovation and Entrepreneurship (Enterprise Ireland). Those who are interested in starting a startup in Ireland should visit this useful resource — Startup Ireland, where you can find all information about funds, accelerators, business incubators, embassies, consulates, immigration service's located in Dublin and other cities. You can also contact all these organizations directly through this website.

- The advantages of doing business in Ireland are:
- It has the lowest corporate income tax in Europe — 12.5 %;
- Convenient geographical location;
- High percentage of young highly qualified and English-speaking specialists;
- Ireland is the only English-speaking country in the Eurozone with open access to the European and American markets.

In the field of financial services and engineering, a preferential tax of 10 % is provided. The 10 best areas for business in Ireland for 2022 are:

- High-tech businesses;
- Renewable energy production. The country is actively developing alternative energy sources and plans to enter the European market with green energy;
- Manufacture of environmentally friendly products.

The real estate market has been showing steady growth over the past 10 years, experts predict a further increase in income from investing in real estate; tourist services, hotels, cafes, restaurants and tourist entertainment are less profitable, but nevertheless have high potential; sanitation and cleaning services; automobile industry.

So all in all, we can say that right now is a fantastic time to start a business in Ireland. It's in the European Union and it is English-speaking. It has an attractive tax regime. Costs are dropping in terms of capital costs like rent and labor costs, no corporation tax for 3 years and a huge jump in the number of early stage investment funds here.

V. Gritskova
В.В. Грицкова
БГЭУ (Минск)

Научный руководитель Н.С. Петрова

SMALL BUSINESS DEVELOPMENT: FOREIGN EXPERIENCE

Развитие малого бизнеса: зарубежный опыт

The purpose of the report is to consider the peculiarities of small business in developed countries as well as to consider foreign experience.

In this report we will examine the experience of economically developed countries such as the United States and Germany, namely, the different features of its implementation, business support.

Small business in the economy of developed countries plays an important role. It is thanks to its development that countries create conditions for the distribution of jobs among the population and maintain a stable level of development of various sectors, let us say, of