Starting a business is certainly not an easy task. In order to start business it is necessary to decide on the strategy, main goals and have initial capital to implement the outlined ideas. Let us consider the features of doing business with which an entrepreneur may encounter in countries with one of the most favorable conditions for doing business using the example of three countries.

Research and analysis have been used in the study. The information base of the research is the work of domestic and foreign scientists, statistical materials published in periodicals.

New Zealand has the most stable business climate. It encourages entrepreneurship and has a high degree of individual freedom, investor protection, and low levels of corruption. Every year conditions for starting a business are improved. To work honestly and faithfully to comply with the laws of the country, to have a license, to pay taxes – this is all that is necessary for successful business in New Zealand. Registering your business in New Zealand is really easy. At hand, one needs only the Internet and a bank card. All the necessary information about the basic procedures is described in detail on the official website. Just as easy it is to open a business there just as difficult it is to make it profitable. There are some difficulties such as small population (about 4.5 million people), few large cities, lifestyle (slow, aimed at getting benefits and pleasures), habits, and difference of mindset. But, despite some difficulties, doing business in New Zealand is interesting.

Let us consider Denmark. In terms of living standards and social protection of the population, Denmark is among the top ten countries in the world. The main industry is agriculture. A large number of successful enterprises operate in the oil industry. The state owns air transport, railways and some enterprises. Most of the economy is occupied by private business, as this country does not have large resources, so it is primarily focused on the services sector. Trade, transport, banking, insurance, tourism are the main areas of the Danish economy. The geographical position of Denmark ensures successful trade with other European countries and the development of the transport industry. The state actively supports small business in
Denmark: firstly, through tax policy, secondly, with additional subsidies to small business, in the field of, for example, agriculture. The Danish state helps start-up entrepreneurs to strengthen themselves by motivating (free courses on opening and promoting their business, tax breaks in the first year of the enterprise).

Entrepreneurship is the "official religion" of Hong Kong. No businessman can be considered as such if he does not have business interests or partner companies in Hong Kong, which raises the status in the eyes of contractors. An important part of the administration policy of this Chinese economic region is the promotion of any legitimate business. The great advantage of doing business in Hong Kong is the lack of currency regulation, which allows carrying out any currency transactions without any restrictions from the authorities. When setting up business in China, one of the most attractive factors is the tax system, as only income received in the country is taxed, capital gains and dividends are not taxed, and there is no VAT. It is allowed for almost anyone to set up a company. Just as important is that the legislation has minimal restrictions for foreign residents. All this opens up new opportunities for international activities.

Thus, it is possible to make a conclusion that to start business somewhere else it is important to decide on its direction, as in each country there is an industry that is most developed and should be emphasized. But the national, cultural, geographical and economic features of the country should also be taken into account.

A. Moroz
A. С. Мороз
БГЭУ (Минск)
Научный руководитель Н. А. Новик

THE DEVELOPMENT OF EDUCATIONAL TOURISM IN BELARUS

РАЗВИТИЕ ОБРАЗОВАТЕЛЬНОГО ТУРИЗМА В БЕЛАРУСИ

Educational tourism as the subject of our research is one of the fastest growing areas of the travel and tourism. It encompasses school trips, study abroad experiences, seminar and conference trips, skill enhancement vacations, educational cruises, etc.

In our work, we will touch upon the so-called “Study abroad experiences”. They are promoted by most major universities around the world as well asin the Republic of Belarus aimed to provide students with study sessions varying from 6-week intensive courses to a full year or a 4-year full course of study with cultural and linguistic immersion. Students often travel not only within their destination country of choice but even to neighboring lands. The goal here is to widen the educational

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