

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.

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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 as in 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

experience so that university students do not only know their own culture but also that of at least one other nation.

The object of our research is the development of educational tourism in Belarus. The objective is to show its development in Belarus in recent years.

The national educational system of the Republic of Belarus is actively involved in the international educational sphere. Every year, the UNO issues the Human Development Index (HDI), which incorporates the Education index (EI), the GDP Index and the Life Expectancy Index. According to the HDI, Belarus is included in the list of countries with a very high human development [1]. In 2018, Belarus ranked 53 in this list, its HDI being 0.808. According to the EI, Belarus ranks 26, its EI being 0.834. The country classifies into the group of countries with high EI [2].

In 2015, Belarus joined the European Higher Education Area, which means that the education in the country is of high quality. The ratio of university students to the total population of Belarus is one of the highest in Europe and the highest among the former Soviet Union republics (330 students for every 10,000 people) [3].

In 2016, the export of educational services of Belarusian Educational establishments was US\$ 33.6 million. The increase was 99.7% as compared to that of 2015 [4]. In Belarus, tourist services in educational tourism make up 9.8% of the total export and are worth of US\$ 3.3 million. In 2016, there were 15,971 foreign students in Belarus. The largest numbers of them came from Turkmenistan (7,982 students, 50%), Russia (1,633 students, 10.2%) and China (1,270 students, 8%). Other countries included Azerbaijan, Iran, Kazakhstan, Lithuania, Nigeria, Tadjikistan, Turkey, Ukraine and others. Overseas students make up 5% of the total number of Belarusian students [5].

In Belarus, there are 52 higher educational establishments. Many of them are included into top-5000 of Webometrics rating of universities. In total, there are more than 30 thousand universities in the rating. Belarusian State University ranks 489 in this list and takes the 12th position among the universities of Central and Eastern Europe. Belarussian National Technical University is at 2719 place, Yanka Kupala State University of Grodno takes the 3349 line, Belarusian State University of Informatics and Radio Electronics is numbered 3719th in the world, Belarusian State Economic University – 4949th [6].

Since the instruction is mainly in Russian, foreign students learn Russian at pre-university training faculties and language courses at universities. There also are universities that offer education in English both for undergraduate (Bachelor's degree) and graduate (Master's degree) students. The following educational programmes are at the disposal of foreign students: pre-university training faculties, language courses, Bachelor's, Master's, Postgraduate, Doctoral programmes.

To conclude, the importance of educational tourism as a very significant component of international cooperation and intercultural exchanges is hard to

undervalue. International education today makes up a big target segment of the tourism industry and national economy, in general. So, in the process of further development of educational tourism in Belarus the newest world trends and incentives in this field should be met and followed.

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CURRENT STATE OF E-COMMERCE DEVELOPMENT IN THE REPUBLIC OF BELARUS

СОВРЕМЕННЫЙ УРОВЕНЬ РАЗВИТИЯ ЭЛЕКТРОННОЙ КОММЕРЦИИ В РЕСПУБЛИКЕ БЕЛАРУСЬ

Purpose of research is to identify e-Commerce problems in Belarus and find ways to solve them.

For Belarusian producers of goods and services the use of Internet technologies in international trade will expand opportunities for entering the world market and for the development of the organization's enterprise marketing system.