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## **FEATURES OF DOING BUSINESS IN JAPAN AND FRANCE**

### **ОСОБЕННОСТИ ВЕДЕНИЯ БИЗНЕСА В ЯПОНИИ И ФРАНЦИИ**

The main idea of this scientific work is to analyze the features of doing business in Japan and France and compare the business climate in these countries.

Today Japan is considered a country of private enterprise. Thanks to the active support of small business from the government and loyalty to business, almost 99 % of enterprises are small. About half of them are family business. Moreover, in almost every area small and large businesses coexist: many large companies place orders with small contractors. Japan is characterized by long technological chains for servicing a large business, consisting of participants in a small business. The country has a law that does not allow large enterprises to monopolize their activities and protects small businesses.

Small business is extremely important for the Japanese state, therefore, it is doing its best to support and develop it. Japan has a law prohibiting a large enterprise from becoming a monopolist in its industry.

National taxes are levied and collected by the National Tax Agency (NTA), which is a semi-independent organization under the Ministry of Finance. NTA has one central office, 12 regional national tax bureaus and 524 national tax offices. Local governments have their own tax offices, separate from national tax offices to levy and collect local taxes. In France the level of government support for new entrepreneurs is quite high, as small and medium-sized businesses have a great influence on the country's economic and political system. So, for example, when registering a new enterprise, there are tax holidays for a period of 2 years. During this period, the company is exempted from all types of taxes.

Small business in France plays a big role. Small business in the country creates about 50 % of new jobs. This is an invaluable contribution to the economy and social policy of the state. Indeed, up to 15 % of the working-age population of France are unemployed.

France has a rather complicated tax system, which will take a long time to understand. But it is necessary to do this, since it is unlikely that you will be able to avoid paying taxes, otherwise you can risk your own freedom. We can come to the conclusion that small business plays a key role in the economy of Japan and France, but these countries differ in the level of government support of business. Tax systems are well-developed, but in France this system is more complicated. The business climate is more favourable in Japan.

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## **BUSINESS ANALYSIS: STRUCTURE, FEATURES AND DEGREE OF DEVELOPMENT IN THE REPUBLIC OF BELARUS**

### **БИЗНЕС-АНАЛИЗ: СТРУКТУРА, ОСОБЕННОСТИ И СТЕПЕНЬ РАЗВИТИЯ В РЕСПУБЛИКЕ БЕЛАРУСЬ**

It's already impossible to imagine the 21st century without start-ups, advanced information technologies and a wide range of services provided by various organizations. Currently, an increasing number of new products comes to the fore.

It should be noted that the range of economic, including managerial professions is growing rapidly. Such specialists as promoters, merchandisers, SMM managers, su-