

FEATURES OF DOING BUSINESS IN GERMANY

Особенности ведения бизнеса в Германии

The purpose of the article is to analyze the typical features of doing business in Germany and find the answers to the questions: how to open a business in this country; which business sectors it is better to start; how much taxes businesses should pay in Germany.

Germany is a progressive country of the European Union with a stable economy. Open to foreign investment, it is an ideal place for doing business. There are several good reasons to choose exactly the field of business in Germany: higher earnings and the possibility of its regulation by the start upper himself; the possibility of obtaining a prestigious reputation; small and medium business in Germany is the main driving force of the country's economy.

Benefits of doing business in Germany are the following: favorable economic climate, protection from the crisis; absence of corruption and artificially created obstacles for entrepreneurship; subsidies, loans on preferential terms; government support for promising companies — subsidies, subsidies; low tax rate; the possibility of opening branches in Europe on simplified terms.

These are step-by-step instructions for starting a business from scratch in Germany:

- 1) To start a business, you need a business visa to Germany. The visa is issued for a maximum of one year at the German Visa Application Centre.
- 2) Choosing a business idea, drawing up a business plan.
- 3) Determination of the organizational and legal form of the enterprise.
- 4) Obtaining a legal address.
- 5) Formation of a unique company name.
- 6) Development and improvement of the constituent agreement.
- 7) Collection of necessary documents and registration of the company with a notary.
- 8) Applying to the bank to open an individual account through which all the company's finances will pass.

Required documents are: personal data of partners; copies of statutory documents; data on the founding capital; a documented degree of responsibility of each of the participants; documents confirming the contribution of funds to the authorized capital; legal address; list of planned activities.

These are the promising directions of doing business in Germany:

- hotel business;
- construction;

- premises for rent;
- homes for the elderly (hospices);
- developing of a fast food network.

Let's consider business taxes in this country. In Germany the state withholds an average of 50 % of income and these deductions are distributed as follows: 19 % VAT, 16–17 % trade tax, 15 % income tax, 5–6 % other taxes.

It is possible to invest in the German economy to obtain a regular and stable income. Representatives of all countries can invest in a ready-made business.

Thus, we have considered various features of starting a business in Germany: advantages, step-by-step instructions for starting a business, current and promising ideas, business taxes in Germany as well as investing in the economy of this country.

Based on what we have studied; we can conclude that there are many reasons to choose this country to open your business.

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OPPORTUNITIES, CHALLENGES AND COUNTERMEASURES FOR BELARUSIAN MOBILE GAME DEVELOPING COMPANIES IN THE MULTILINGUAL DIGITAL LANDSCAPE

Возможности, вызовы и контрмеры для белорусских компаний мобильной разработки в мультиязычном цифровом пространстве

Global gaming market has evolved over the past few years. According to PwC's Global Entertainment and Media Outlook 2022–26, the gaming industry is expected to be worth \$321 billion by 2026 [1]. A report titled 2022 Gaming Spotlight reveals that the mobile gaming sector is growing 1,7 times faster than the gaming market overall and is expected to take over 60 % of the global gaming market share [2].

Due to the technological advances of the past decade, the game development sector in Belarus has been characterized by rapid growth as well.

The purpose of this study is to analyze existing opportunities, challenges and countermeasures for entering foreign markets with games developed in Belarus. As the game market continues to grow, Belarusian developers tend to see lucrative niches in new regions. For example, the average revenue per user (ARPU) in China demonstrates \$48; the same index shows \$141 in the Middle East and North Africa (EMEA) region. The number