

- 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.

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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

economic activity. All this helps to maintain a stable, efficient economy in the state which itself is a necessary unit for economically developed countries.

There are 27.7 million small businesses in the U.S. Most of them are family businesses.

When considering small business in the United States, we should first look at its peculiarity, namely, such a concept as "franchising". Franchising should be understood as a type of commodity relations in which a certain agreement is concluded between various companies or organizations. In such an agreement one company or organization transferred the right to use the technology of another company in its activities, under its trademark. It may be anything: a different technology, trademark, brand, corporate identity. The right to use it is transferred to the company on a reimbursable basis for a certain fee.

It should also be noted that small and medium-sized businesses make a significant contribution to the countries of the European Union, creating favorable conditions for the development and maintenance of national economies, support employment and contribute to the development of competitiveness.

When considering small business in Germany, it is necessary to distinguish such forms of business conduct as part-time entrepreneurs and family businesses. Part-time entrepreneurs are those persons who work in their main job, for example, in a company, and have the opportunity to combine it with the development of their small business. Employees of companies are also allowed to work from home, which makes it easier to develop their own business, including lawyers, accountants and auditors.

Family businesses are a significant component, a kind of foundation making a great contribution to the development of small business. It is based, above all, on the interest of relatives in achieving the task and goal set for them. Family entrepreneurship makes it possible to combine work with household chores and to pass on the knowledge and experience gained to their children from generation to generation. Family entrepreneurship is typical not only of Germany, but also of such countries as Japan, Tajikistan, the United States, Italy, Hungary, the Czech Republic, Poland, etc.

Of great importance for the development of small business in Germany is the support of the state which in every possible way manifests itself in subsidies, preferential taxation, low rental prices.

Thus, the role of small business in the economy of individual countries is evident. Nevertheless, each country has its own peculiarities, the specifics of doing such a business. A separate role in its maintenance should be given to state support. Only in this case all processes in the state will run as a single link, helping and complementing each other.

Research result: small business plays a significant role in the development and maintenance of the economy of states. Such concepts as franchising, family entrepreneurship, entrepreneur-competitor are considered; the role of the state in the maintenance of the economy is revealed.