

provisions that meet all the requirements of modern community. However, in some areas, the EU's Customs Codes provide for a greater degree of simplification and greater opportunities for the business community, which makes it possible to use European experience to improve customs legislation within the EAEU.

U.S. Customs and Border Protection can adapt to the changing conditions of the world at any time, thanks to the complete computerization and informatization of the customs process. For example, one of the best technological developments is the BRASS system, which allows customs clearance and customs control to be carried out in 5–10 seconds.

The Japanese Customs Service is one of the most efficient customs services in the world. The changes that have begun in customs activity are the following: flexible working hours, distance work from home, the use of automation technologies and simplification of routine work, etc. All these changes will reduce the time that is currently used to perform simple tasks. Readiness to perform tasks in the face of the constant threat of natural disasters is an integral characteristic of the activities of any department of Japan, including the customs service. The main challenge of all Customs Services is to facilitate international trade without compromising the collection of revenue or the protection of society from illegal cross-border movements of goods.

Thus, our research findings include identified differences in the activities of Customs services throughout the world and their huge impact on business community.

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FEATURES OF STARTING BUSINESS IN ITALY

Особенности открытия бизнеса в Италии

Before launching a startup, it is necessary for a businessman to decide on a country where the conditions for starting a business are the most favorable. Let us consider Italy as an option, because this country has not only an advantageous territorial location, but it is also a tourist center. It is necessary to study and analyze the specifics of doing business there. The purpose of this study is to determine the specifics of starting a business in Italy and find out why it is profitable to start a business there.

To launch a business in Italy is to gain access to the European market. It is possible to remotely register a company without the presence of the founder. There is also a double taxation avoidance agreement. In addition, there is a well-developed economic system,

because Italy has the most developed automotive industry, the production of plastic materials, the production of clothing and souvenirs. Most of the gross domestic product consists of income from tourism and the high-performance agricultural industry.

The most popular forms of organization, as in most European countries, are a limited liability company and a joint-stock company. There are also limited liability partnerships, as a kind of hybrid of the usual limited liability company. The following features may arise when registering a limited liability company. The first is the absence of restrictions on the participation of any foreign citizens in the company. A businessman has the right to open a company if there is one director, the only condition is that he must be a citizen of the European Union. Legal entities are also entitled to become directors and shareholders.

The company reports to the tax authority annually, that is, a tax report is created, as well as a quarterly report. The shareholders can be residents of any country and each company must have its own tax payer registration number if the businessman has less than 10 employees in the company, and the annual turnover does not exceed two million euros in the case of a joint stock company. And if, for example, the company has less than 50 employees, and the annual turnover does not exceed 10 million euros, in these cases the form of partnership will be beneficial. This form implies that the founders may be depositors who do not affect the management of the company, and there may also be managers who are responsible within their deposits.

The specifics of registering a partnership are such that the partnership is a hybrid of a limited liability company, respectively, there may be two types of founders, either depositors who do not participate in the management of the company, or founders managing companies and bearing responsibility limited to the invested property. The peculiarity of this form is that the income of the founders cannot be checked, hired workers can also be depositors. According to the legislation, hiring is not subject to any large taxes, but it is necessary that there be a specialist responsible for filling out the declaration of employees. The corporate tax will be 27.5 %, 3.9 % will be a local tax, to which even inactive firms are taxed, 5 % is a tax on incoming dividends, 27.5 % is a capital gains tax, VAT is standard built at 21 %.

It can be noted that under certain conditions it is possible to be exempt from tax on 95 % of profits. And the company registration process requires such documents as a power of attorney in the prescribed form, company questionnaires, a KYC questionnaire, a notarized passport, UTILITY BILL.

Having studied and examined the features of starting a business in Italy, we can say that it has favorable conditions to start it.