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Sie unterliegen der Körperschaftsteuer, die jetzt etwa 15% des Einkommens ausmacht, nur wenn Sie sich für die Organisationsform AG oder GmbH entscheiden. Die Gründung bietet einige Vorteile, insbesondere eine Beschränkung Ihrer Haftung für die Schulden des Unternehmens. Die Gewerbesteuer gilt als eine Ihrer Geschäftsausgaben und ist daher von der Körperschaftsteuer abzugsfähig.

Wer kann helfen?

Einzelpersonen oder Unternehmen, die sich in Deutschland niederlassen möchten, sollten sich in Rechts-, Buchhaltungs- und Steuerfragen fachkundig beraten lassen. Diese Beratung ist über private Unternehmen erhältlich. Verschiedene deutsche Regierungsbehörden haben auf ihren Websites Informationen in englischer Sprache (sowie eine Reihe von herunterladbaren Broschüren in englischer Sprache).

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MANAGING COMPETITIVENESS IN THE XXI CENTURY: EFFECTIVE BUSINESS INSTRUMENTS

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Securing national business competitive power – is the problem which both business representatives and government authorities try to solve to. Speaking of a national competitive ability of a state, first and foremost, means competitive ability of national economy in whole, understanding that for that end there is a need for competitive branches, enterprises and products. The aim of the authorities is to offer various methods of business support, change laws and regulations, solve infrastructural and environmental matters etc. The research is

intended to study the ideas and factors of business competitiveness; a number of tools are proposed that will be most effective in managing competitive abilities.

The term “competitive ability” during the last 20 years became rather actual because a great number of new states entered the circle of the world economy, so economical competition among countries has strengthened. A competitive company – is the problem of strategic management that allocates the targets of business profitability and its benefits, which are necessary for long-term market presence. On account of the fact that the idea is multilevel there is no single, recognized definition of the term “competitive ability”. Therefore, prior to relying on one or multiple definitions we need to define which level is the key and backbone one. Without controversy that is the level of a company. It is just a company and, to be more precise, its actions and decisions realized by its managers and employees make products, compete with other national and foreign companies, together with other companies of the country form a branch and contribute in national GDP. The most complete system of sources of competitive advantage of a company was suggested by an English scientist in the field of strategic management R. Grant. One of the approaches he proposed lies in separation of inner and external sources. The features of the internal environment of a company, its resources and business processes define the character and rate of response to external changes, that’s why the quality of internal environment also leads to enhancement or loss of competitive ability.

Competitive ability control – is the environmental factors. Here we can start from the immediate business environment: competitors, consumers, suppliers. The company faces them in day-day work and this fact forces it to keep eyes skinned and control all possible changes. Changes in consumer behavior can be connected with descent of shopping ability (for example amid crisis), with appearance of more cheap and/or qualitative substitutes, competitor’s new advertising campaign etc. Each situation needs its own approach. For example, the Dutch company Schick found an effective marketing decision when capturing the Japanese market, a manufacturer of shaving blades, at struggle with the world leader Gillette. The Dutch made accent on adaptation and took up 62%. They changed their name involved a Japanese actor and effected sales through the Japanese distribution system. Americans used the strategy of standardization and took up 10% of the Japanese market. Competitors’ actions can be unrespectable. At that a company should take into account not only the acting players, but also the possibility of apparition of new competitors or substitute goods. While understanding all the threats and possibilities from the external environment, business needs a set of efficient measures to react adequately. At the present time the generally recognized means in competitive struggle and survival on the market is co-operation. At that the co-operation in world practice every so often results in business combination and appearance of a stronger player on the market, who can stay more effectively against external press. Thus, having realized their inability to

tide over on the world and even national market many automakers from Central and Eastern Europe, entered production and technologic alliances with leading manufacturers, and eventually this turned out to be an intermediate form of full inter-corporation integration. Apart from the alternative to excessive integration of business, they are also effective when companies need to join efforts not in the whole business sector, but only in one or several directions. Apart from preserving flexibility and independence, the significant advantage of alliances as against the strategy of merger and acquisition is the possibility of joining efforts for not just two or maximum three companies but for unlimited number of them.

Securing business competitive abilities in the 21st century, in the age of globalization, innovations, knowledge and technologies becomes more and more troublesome problem for companies. Ability to foresee changes, initiate them and quickly make effective strategic decisions becomes the supreme factor as a security of leading positions on the market. Such changes can take place in internal or external environment of a company and be both the sources of competitive ability and threats for it. At the present time the most effective tools of business reaction to the dynamics of external environment factors or its forced change are cooperation of firms and merge. These two strategies of external growth are widely used in business and give a range of advantages necessary for consolidation and leadership on the market. In recent times, factors of internal environment of a company play the decisive role among external and internal sources of competitive ability. Quality and diversity of recourses and business processes, a company's ability to create knowledge and innovations determine the quickness and effectiveness of reaction as for changes in external environment. Strategic leadership, as a new organization management style in the 21st century wherein management direct all human recourses of a company to creation of knowledge and innovations, has the most important meaning in management of internal environment. And it results in business cost increase, market share and level of profitability as the basic indexes of a company's competitive ability.

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