

Електронний журнал «Ефективна економіка» включено до переліку наукових фахових видань України з питань економіки (Категорія «Б», Наказ Міністерства освіти і науки України № 975 від 11.07.2019). Спеціальності – 051, 071, 072, 073, 075, 076, 292.
Ефективна економіка. 2024. № 4.

DOI: <http://doi.org/10.32702/2307-2105.2024.4.18>

УДК 338.24.245

N. Smentyna,

Doctor of Economic Sciences, Professor, Professor of the Department "Economics and Finances", Odessa National Maritime University

ORCID ID: <https://orcid.org/0000-0002-3205-1377>

A. Fialkovska,

PhD in Economics, Associate Professor, Associate Professor of the Department "Economics and Finances", Odessa National Maritime University

ORCID ID: <https://orcid.org/0000-0002-1318-9127>

FEATURES OF THE STATE REGULATION OF BUSINESS ACTIVITIES UNDER THE CONDITIONS OF MARITAL STATE

Н. В. Сментина,

д. е. н., професор, професор кафедри «Економіка і фінанси»,

Одеський національний морський університет

А. А. Фіалковська,

к. е. н., доцент, доцент кафедри «Економіка і фінанси»,

Одеський національний морський університет

ОСОБЛИВОСТІ ДЕРЖАВНОГО РЕГУЛЮВАННЯ ПІДПРИЄМНИЦЬКОЇ ДІЯЛЬНОСТІ В УМОВАХ ВОЄННОГО СТАНУ

The purpose of the work is to study modern changes in the field of state regulation of business activity in Ukraine under the conditions caused by martial law. When writing

the article, a complex of the following general scientific methods was used, which includes the analysis of statistical information, scientific literature and regulatory documents, synthesis, comparison, generalization, systematization of information to determine the impact of martial law on small and medium-sized businesses of Ukraine, generalization of information about changes in state regulation of entrepreneurial activity in Ukraine, comparison of approaches to tax, licensing, and labor regulation of entrepreneurship in the prewar and wartime periods. The main directions of state regulation of business activity in Ukraine have been clarified. The impact of the war on SMEs of Ukraine was determined depending on the field of activity. The main changes related to the requirements for obtaining licenses and permits for business activity, changes to the Labor Code, changes in the tax field designed to support the economy of business entities in martial law, and changes regarding the payment of a single social contribution are summarized. The directions of deregulation in the field of agriculture, aimed at supporting farmers and state aid for forced relocation, were studied. A study of approaches and statistical indicators of the implementation of programs of financial support for the stimulation and development of entrepreneurship under the State program "Affordable credits 5-9%" was conducted, in particular, according to the purposes of using financial assistance and the volume and structure of the loan portfolio. The theoretical value of the work lies in the further development of the issue of the peculiarities of state regulation of entrepreneurial activity in the conditions of martial law. The practical value lies in the formation of proposals for further directions of state regulation and support of entrepreneurship in wartime conditions. It was determined that the priority of state regulation of entrepreneurship in war conditions necessitates the transition from direct administrative assistance to the formation of a favorable economic and social environment and the improvement of mechanisms and tools for stimulating the development and support of business entities.

Мета роботи – дослідження сучасних змін в галузі державного регулювання підприємницької діяльності в Україні в умовах, спричинених воєнним станом. При написанні статті використовувався комплекс наступних загальнонаукових методів, що включає аналіз статистичної інформації, наукової літератури та нормативних документів, синтез, порівняння, узагальнення,

систематизацію інформації для визначення впливу воєнного стану на малий та середній бізнес України, узагальнення інформації про зміни у державному регулюванні підприємницької діяльності в Україні, порівняння підходів до податкового, дозвільного, трудового регулювання підприємництва у довоєнний та воєнний періоди. З'ясовано основні напрямки державного регулювання підприємницької діяльності в Україні. Визначено вплив війни на МСБ України залежно від сфери діяльності. Узагальнено основні зміни стосовно вимог щодо отримання ліцензій та дозволів на підприємницьку діяльність, зміни до Трудового кодексу, зміни в податковій сфері, що покликані підтримати економіку суб'єктів бізнесу в умовах воєнного стану, зміни щодо сплати єдиного соціального внеску. Досліджено напрямки дерегуляції в галузі сільського господарства, спрямовані на підтримку аграріїв та допомогу держави для вимушеного релокейту. Проведено дослідження підходів та статистичних показників реалізації програм фінансової підтримки стимулювання та розвитку підприємництва за Державною програмою «Доступні кредити 5–9 %», зокрема за цілями використання фінансової допомоги та обсягом і структурою кредитного портфелю. Теоретична цінність роботи полягає в подальшій розробці питання особливостей державного регулювання підприємницької діяльності в умовах воєнного стану. Практична цінність полягає у формуванні пропозицій щодо подальших напрямків державного регулювання та підтримки підприємництва в умовах війни. Визначено, що пріоритетність державного регулювання підприємництва в умовах війни зумовлює необхідність переходу від прямого адміністративного сприяння до формування сприятливого економічного і соціального середовища та удосконалення механізмів та інструментів стимулювання розвитку та підтримки суб'єктів бізнесу.

Keywords: state regulation of the economy, entrepreneurial activity, small and medium-sized business, tax regulation, permit procedures, relocation, business activity.

Ключові слова: державне регулювання економіки, підприємницька діяльність, малий та середній бізнес, податкове регулювання, дозвільні процедури, релокація, ділова активність.

General statement of the problem and its connection with important scientific or practical tasks. In the conditions of a developed market economy, entrepreneurship is one of the key segments of the market, as it is a catalyst for economic growth. In today's difficult conditions, entrepreneurial activity is important, because it is the driving force that generates national wealth through the creation of jobs and an increase in GDP, the receipt of a significant amount of tax payments to the budget. The leading role in competition is played not by those countries that have large natural resources at their disposal, but by those that give priority to business and the processes of its reproduction, market mechanisms for supporting entrepreneurial activity, effective use of science, knowledge systems and information technologies, rational and effective use of existing potential, acceleration of the economic development of the entrepreneurial sector. For example, in Ukraine, as of 2021, small and medium-sized businesses were the basis of the country's economy, created 60% of GDP and provided 40% of tax revenues, and accounted for 75% of all workers employed in Ukraine [1]. Meanwhile, today, in the conditions of martial law, small and medium-sized businesses are affected by war actions in different ways, depending on their location, most of the business was actually paralyzed due to various circumstances. Starting from moral and psychological shock to the economic decline of business activity and the impossibility of carrying out activities by enterprises located in the territory of hostilities. It was for this purpose that the state began to actively introduce complex changes to legislation and state programs aimed at supporting the Ukrainian economy. It is quite clear that in such conditions the only possible way to support business is total deregulation, liberalization and strengthening of state support.

Analysis of recent research and publications. Many scientific studies by economists have always been devoted to the problems of state regulation and stimulation of entrepreneurial activity. So, for example, O. Ye. Bavyko establishes that the mechanism of state regulation of entrepreneurial activity is represented by a set of functional subsystems of organizational and legal, financial, stimulating and supporting, controlling influence [2]. O. Mordvinov [3] combined the system of means and instruments of state regulation into such groups as administrative,

economic and informational means of state regulation and legislative-legal, normative-administrative and organizational-economic instruments of state regulation. L. V. Prokopets and V.S. Hubchak defines state business support as state measures for financial assistance to business entities [4]. V.Iu. Strilets singles out such key directions in the sphere of state support for the development of entrepreneurship as direct (government programs and creation of support infrastructure) and indirect (with the help of tax influence and other levers of an economic nature) development support [5]. O. Diachun and I. Nahorniak emphasize that state regulation of the entrepreneurship sector involves the conscious formation by state structures of the conditions for the establishment of business and the creation of incentives for its development [6]. In addition, the current stage of economic development in the conditions of war determines the need to form a special view on the nature of state regulation and business support, therefore, for example, M. Karpa, O. Akimov and L. Akimova [7] emphasize the priority areas of entrepreneurship support in conditions wars, which must be determined through the identification of vulnerable places and industries strategically important for the preservation of the country's economy. H. Zhosan and I. Khirsa [8] support the view that state support and decision-making should be formed and reformed taking into account the peculiarities and conditions of business operation in Ukraine during martial law. T.Iu. Melnyk [9] considers the development of measures to stabilize the business climate and reform the system of state regulation of business activity to be the main and most priority tools for the development of the economy under martial law.

The complexity of wartime problems makes it necessary to dynamically identify the problems of domestic business entities. In turn, this leads to constant updating of state regulatory initiatives. That is why there is an urgent problem of regular monitoring of changes in approaches and tools of state regulation and measures and programs to support and stimulate business development in Ukraine.

Formulation of the objectives of the article (task statement). The purpose of the scientific work is the study of modern changes in the field of state regulation of business activity in Ukraine under conditions caused by martial law.

Summary of the main research material. In all countries of the world, entrepreneurship is considered as a universal tool for the participation of citizens in

the economic life of the country, as an important factor of economic growth, job creation, structural restructuring to strengthen the economy. By creating small and medium-sized business structures, entrepreneurs provide themselves with work and income, higher than they could receive, being in the category of employees, and, in addition, they create new goods and services, which allows expanding the economic opportunities of both the region and the state in general [10, p. 17]. It is important to understand that hostilities destroy the physical assets of enterprises. As of autumn 2022, the share of endangered enterprises in front-line and partially occupied regions was about 45% for the primary sector (agriculture and mining), 35% for the secondary (factories, factories, industrial production) and 37% — for the tertiary sector (services) [11]. The record drop in demand in the frontline and partially occupied regions is causing devastating damage to small and medium-sized businesses (SMEs). Of course, the impact of the war on small and medium-sized businesses differs depending on the industry (Fig. 1).

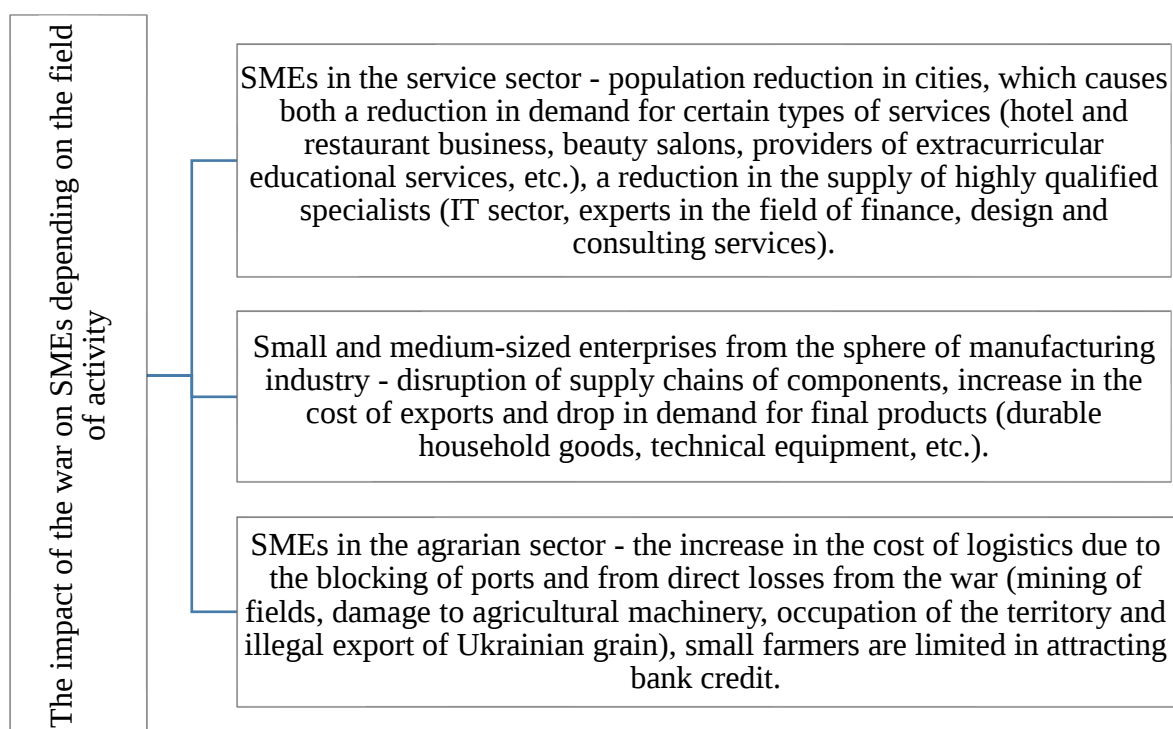


Fig. 1. The impact of the war on SMEs of Ukraine depending on the field of activity

Source: compiled from [12].

In April 2023, the situation with business activity had more positive trends. According to the data of the monthly survey of enterprises of Ukraine, initiated by the National Bank of Ukraine, in April, for the first time, businesses positively evaluated

the results of their activities, having adapted to the conditions of a full-scale war in the country. The index of expectations of business activity (IODA) was 51.5 (in March – 49.5), which occurred under the influence of an improvement in the energy supply situation, an increase in the supply of food and fuel, an improvement in inflation and exchange rate expectations, and an increase in consumer attitudes of the population [13]. Meanwhile, different expectations are noted for individual sectors. Thus, industrial and trade enterprises maintain positive expectations regarding the results of their activities and are determined to increase the volume of production of goods, the volume of new orders and turnover; respondents in the construction and service sectors maintained pessimistic assessments of their economic prospects, but predicted an increase in the volume of procurement of contractor services, the volume of services provided, and the volume of services in the process of implementation; trade enterprises expect an increase in the number of employees, the rest of the surveyed sectors predict lower rates of staff reduction. Despite the softening of the respondents' forecasts, high expectations regarding the growth of purchase prices, as well as tariffs for own products/services, remained. At the same time, business performance forecasts for 2023 differ significantly by region. Thus, growth is expected by 56% of enterprises in central regions, 46% of enterprises in western regions and 45% of enterprises in northern regions. Enterprises in the northern (24%), central (23%), eastern (20%) and southern (17%) regions expect the greatest decline. At the same time, 19% of respondents from the southern and 20% of the eastern regions expect that their business will not work in 2023 [14]. That is why the creation of favorable conditions in order to stimulate the organization and conduct of business in Ukraine is one of the key tasks of the Government. Stimulating the development of entrepreneurship on the part of the state should reduce the problems of their functioning and ensure quick adaptation to new realities.

Let's consider how the state regulates business activity in general. In particular, in Ukraine, such regulation traditionally takes place through activities, presented in Fig. 2.

The document also contains clarifications regarding the validity of licenses for the production, storage, circulation and sale of excise goods for which the next payment has not been paid or their validity period has expired. In particular, alcohol,

alcoholic beverages, tobacco products and liquids used in electronic cigarettes, fuel. During martial law, licenses are considered valid, and payments and license renewals must be made within 30 days of the end of martial law. The resolution provides for significant deregulation of economic activity, in particular, instead of about 600 different types of licenses and permits, only about 50 remain valid.

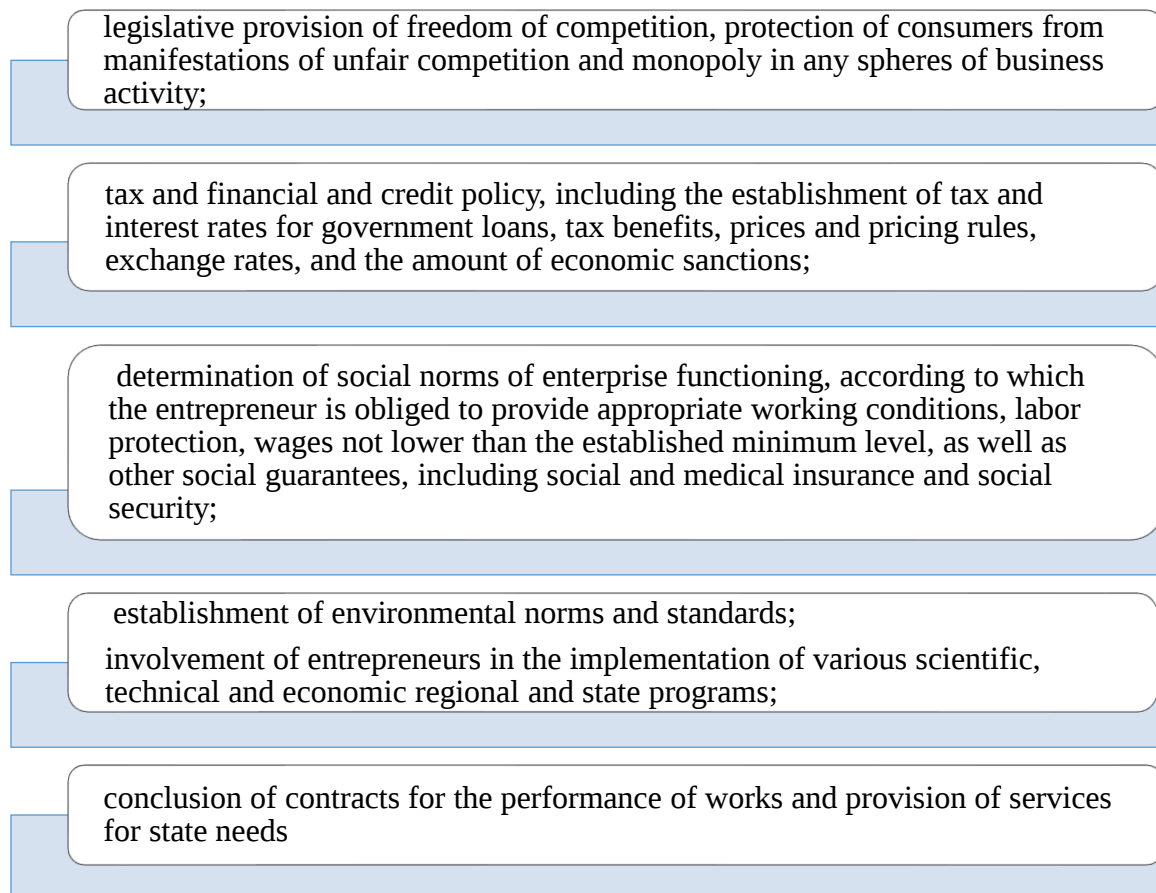


Fig. 2. Directions of state regulation of business activity

Source: compiled according to [15, pp. 24-27; 16, p. 112-119].

Amendments to the Labor Code [18] are aimed at liberalizing labor relations during martial law. Among the main innovations: the possibility of increasing working hours from 40 to 60 hours per week and reducing the mandatory day off to one, the possibility of suspending the employment contract. A simplified system of dismissal and reduction of employees in the zone of active hostilities and exemption from liability for violation of the terms of payment of wages, provided that the employer proves that such delay is connected with the conduct of active hostilities or caused by other valid reasons. In this context, it is worth mentioning the Decree of

the Cabinet of Ministers No. 212-r dated March 11, 2022 [19], which gives the right to legal entities to make expense payments from accounts whose funds have been seized by executive service bodies or private executors, exclusively for the following purposes:

- payment of wages in the amount of no more than 5 minimum wages ($6,500 \times 5 = 32,500$ UAH) per month for one employee;
- payment of taxes, fees and a single contribution to mandatory social insurance.

Deregulation in the field of agriculture is primarily aimed at supporting farmers. It should be noted that the high cost of fuel is one of the reasons that significantly affects, among other things, the ability of farmers to effectively conduct a sowing campaign. Understanding the urgency of this problem, appropriate changes were made to the legislation aimed at reducing the price of fuel and preventing its potential shortage, in particular [20]:

- it was allowed to sell and use gasoline and diesel fuel that meets the Euro 2 and Euro 3 environmental standards;
- for gasoline, other petroleum products, heavy distillates, liquefied gas, propane, isobutane, a zero rate of excise tax was established;
- reduction of the VAT rate for the sale of fuel from 20% to 7%.

In addition, during the martial law, the Ministry of Agrarian Policy and Food of Ukraine canceled additional seed certification procedures, in particular, through the recognition of foreign certificates, as well as the need to register agricultural machinery.

It is also worth remembering the occurrence of force majeure circumstances, which allows the business to postpone the fulfillment of contractual obligations. The Chamber of Commerce and Industry of Ukraine issued an official letter confirming the occurrence of force majeure in connection with the outbreak of war. However, for the effective implementation of this mechanism and the minimization of possible risks associated with the non-fulfillment of certain terms of the contract, it is necessary to conduct an analysis of the conditions defined in the contracts with the relevant counterparties, as well as to prepare an evidentiary package of documents

that will confirm the cause-and-effect relationship between the circumstances and the impossibility of fulfilling the terms of the contract.

According to Resolution No. 234 of the Cabinet of Ministers of Ukraine dated March 9, 2022, food and feed market operators who are unable to fulfill the requirements regarding information on imported food products may sell products with information in a foreign language. At the same time, batches of the specified food products and fodder must be accompanied by information about food products in the official language. It is allowed to import and sell tobacco products according to specified codes with marking, in accordance with the requirements of the EU member country - the manufacturer of such products without observing the marking requirements according to Ukrainian legislation. Their circulation is possible within three months after the termination of martial law [21].

It should be said about the changes in the tax field, which are designed to support the economy of business entities in the conditions of martial law. In particular, on March 15, 2022, Law of Ukraine No. 2120-IX "On Amendments to the Tax Code of Ukraine and other legislative acts of Ukraine regarding the effect of norms during the period of martial law" was adopted, which provides for tax reform during the period of martial law. The main changes that were introduced by the said Law regarding the payment of a single tax are presented in Fig. 3 [22; 23].

Therefore, most business entities (the law provides an exception for certain types of activities and individuals) will be able to pay a single turnover tax of 2% instead of income tax and VAT. Meanwhile, it should be noted that there is no provision for automatic transition, i.e., in order to choose or implement a transition to a simplified taxation system, a business entity must submit an appropriate application to the supervisory authority at the place of tax address. Newly established business entities that wish to choose a simplified taxation system taking into account the specifics of taxation determined for wartime, submit an application according to the general procedure for exemption from paying the single tax of taxpayers of groups 1 and 2. They will have the right not to pay a single tax, and they do not need to fill out a declaration. Thus, the single tax is paid by business subjects who are payers of groups 1 and 2 voluntarily. If the economic entity has sufficient funds based on the results of economic activity, it can pay a single tax and, thus, replenish and support

the local budget of the relevant community. Note that the majority of taxpayers paid taxes to the budget to support the economy and the Armed Forces. According to the public report of the State Tax Service of Ukraine, 53,500 enterprises used the simplified system. Their income for April - November 2022 was UAH 300,917.0 million, and the amount of the single tax was UAH 6,020.0 million. In general, the third group received UAH 9,844.2 million in single tax from legal entities last year, which is UAH 3,668.8 million more, i.e. by 59.4%, than in the previous reporting period [24].

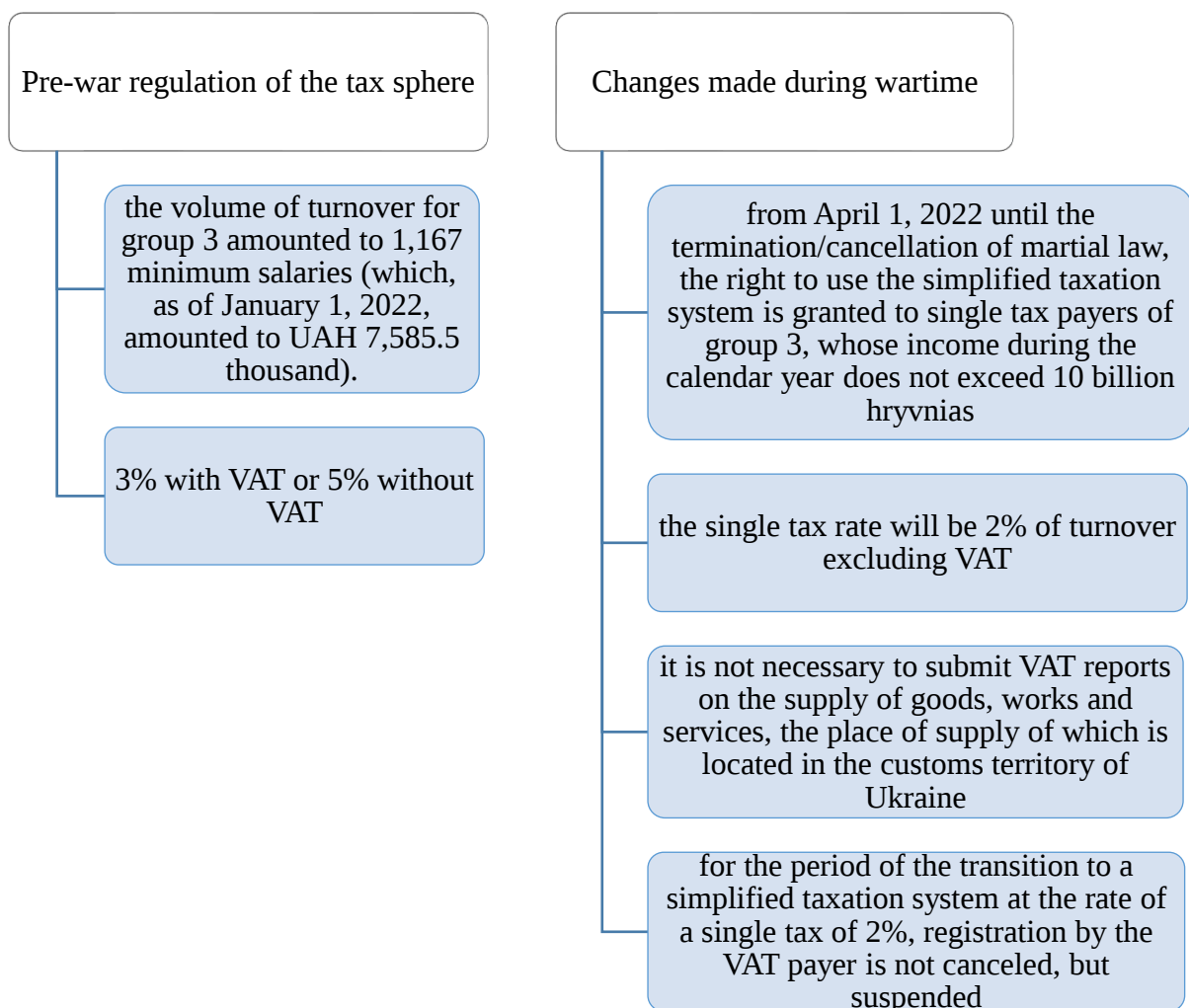


Fig. 3. The main changes in the tax sphere, designed to support business entities in the conditions of martial law

Source: compiled according to [22; 23].

Also, the Law of Ukraine [23] introduced certain changes regarding the payment of the single social contribution (hereinafter referred to as the SSC) for individual entrepreneurs (Fig. 4).

temporarily, from March 1, 2022 until the termination or cancellation of martial law in Ukraine and within twelve months after the termination or cancellation of martial law, natural persons-entrepreneurs (including sole proprietorships on a single tax) and persons engaged in independent professional activity (attorneys, notaries, etc.) have the right not to calculate, calculate and pay the ESR for themselves

Self-employed persons and persons who carry out independent professional activities without paying the Social Insurance Institution for such periods will lose the right to insurance length of service for the purposes of determining a pension, will lose the status of insured persons and will not be able to benefit from social insurance for the period of temporary incapacity for work

single tax payers (including legal entities) have the right not to pay a single contribution for employees called up during mobilization for military service

Fig. 4. The main changes regarding the payment of a single social contribution

Source: compiled according to [23].

Meanwhile, according to the Report of the DPS of Ukraine, receipts of the single contribution to mandatory state social insurance also increased in 2022 by UAH 76.2 billion and currently amount to UAH 425.3 billion [24].

The next decision of the Government is the cancellation of inspections of entrepreneurs. It should be noted that at first a decision was made to cancel almost all inspections related to the activities of business entities, but then the decisions were adjusted. One of the innovations that was introduced during the period of martial law, state of emergency and within three months after its termination/cancellation was the establishment of a moratorium on checks regarding the completeness of the calculation, declaration and payment of the ESR, and fines and penalties for violations of the rules of calculation, declaration and payment of the ESR for the corresponding period are not applied [23].

The next change, which was introduced by the Government to facilitate and stimulate the activities of business entities during martial law, is the cancellation of sanctions for violating the requirements of the Law of Ukraine "On the use of registrars of settlement transactions in the sphere of trade, catering and services" [25]. In essence, this means that the use of registers of settlement operations during the war is abolished, because in fact any payments can be received without the use of registers of settlement operations, the absence, non-use of registers does not entail a

penalty, as well as possible errors due to failure to issue a check or issuing a check not for the full amount, etc. Such a step on the part of the state greatly facilitated the conduct of business entities, especially if you take into account that the requirement to use settlement transaction registrars came into effect only at the beginning of 2022, therefore, at the beginning of hostilities in the country, not all entrepreneurs fully complied with it.

The next step of the Government, which was designed to support and stimulate the development of domestic business, is the introduction of a program for the temporary relocation of enterprises from regions affected by the war. It should be noted that from the beginning of the war until March 2023, 800 enterprises were relocated from dangerous regions with the support of the state, and 623 enterprises are already working in a new place. For another 239, a suitable location or method of transportation is being sought. Meanwhile, more than 650 enterprises that planned to relocate their production facilities refused to relocate due to the de-occupation of the territories where they are located, and some enterprises are returning to their previous places of work due to the improvement of the security situation there, in particular, in Kharkiv, Chernihiv and Sumy regions. 44 enterprises have already returned. Most enterprises moved to Lviv, Zakarpattia, Chernivtsi, Ivano-Frankivsk, Khmelnytskyi and Ternopil regions [26] (Fig. 5).

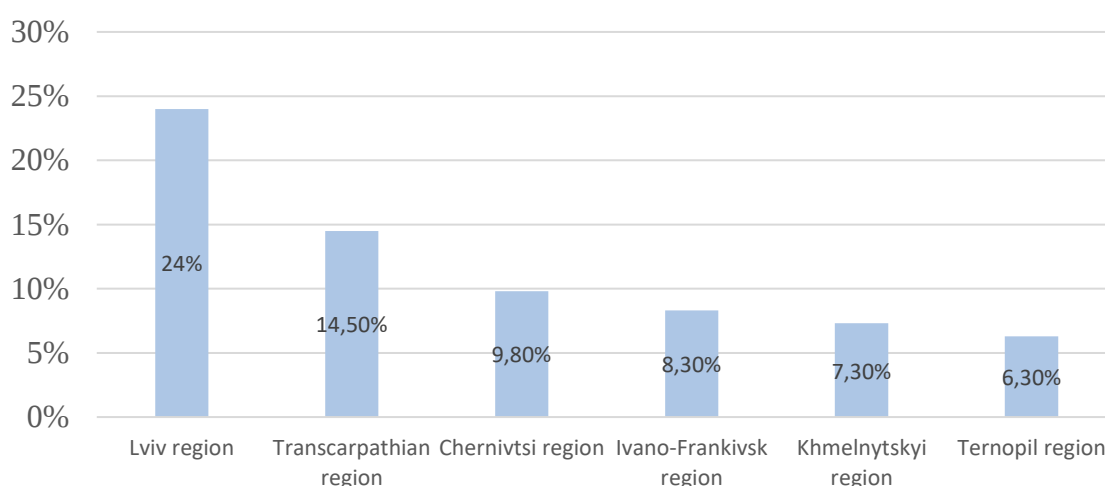


Fig. 5. Statistics of the relocation of business entities by region of Ukraine, as of March 2023

Source: compiled from [26].

The government continues to provide support to enterprises that have decided to relocate, because their transportation to safer regions means preserving jobs,

preserving the dynamics of paying taxes, and preserving the activity of business, which is a driver of reconstruction and a strong player on the economic front. That is why, according to the relocation program, Ukrainian business entities located in the zone of active hostilities can receive state assistance in moving their facilities to the western regions of Ukraine.

Currently, the implementation of the program is carried out on the basis of such normative and legal acts as Government Resolution No. 305 dated 17.03.2022 [27] (regulates the free transportation of property of domestic enterprises, institutions and organizations in accordance with the list formed by the Ministry of Economy and transferred to the Ministry of Infrastructure) and Government Order No. 246-r dated 25.03.2022 [28] (provides a plan for urgent measures to relocate, if necessary, the production facilities of business entities from territories where hostilities are taking place and/or there is a threat of hostilities to a safe territory). The state-sponsored program for the relocation of Ukrainian industries is aimed at preserving the production and labor potential and is aimed at all enterprises that wish to move production to the territory of the western regions of Ukraine. This program can be used by any enterprise that is in the risk zone and active hostilities.

First of all, state aid for forced relocation will be provided to strategically important enterprises and enterprises that produce essential goods (bread and other food, drinking water, clothing, etc.) to meet the needs of the civilian population, military and territorial defense fighters. In order to apply, the enterprise needs to use the digital interaction platform for business relocation assistance, which was launched by the SE "Prozorro.Prodazhi" at the initiative of the Ministry of Economy, with the support of the Ministry of Digital Transformation of Ukraine and the national project for the development of entrepreneurship and export Diya.Business. Transportation is carried out free of charge by "Ukrzaliznytsia" and "Ukrposhta", which is responsible for bringing the equipment to the railway station, as well as ensuring prompt passage of checkpoints, issuing transport invoices. At the same time, the support of local authorities is also important, namely the search for areas for the location of production, provision of uninterrupted power supply and accommodation of employees.

It is important for the Government to develop and implement financial support programs for the stimulation and development of entrepreneurship. Such support can be provided on the basis of the implementation of crediting programs for economic entities. The state can promote lending to enterprises in two ways [20]:

- through the creation of special state institutions or non-profit organizations for business lending and financing. The cost of the loan (which can be interest-free) may depend on the age, type of economic activity, location of the enterprise, etc., so the government can create more favorable conditions for newly created firms, enterprises of a certain industry, depending on the national strategy for the development of the economy or for the development of certain local resources etc;
- through state assistance in the development of credit relations between business and commercial banks. In order to implement this direction of state policy, the Government decided to amend the State program "Affordable loans 5-9%".

Let's consider the main features of the Program (Fig. 6).

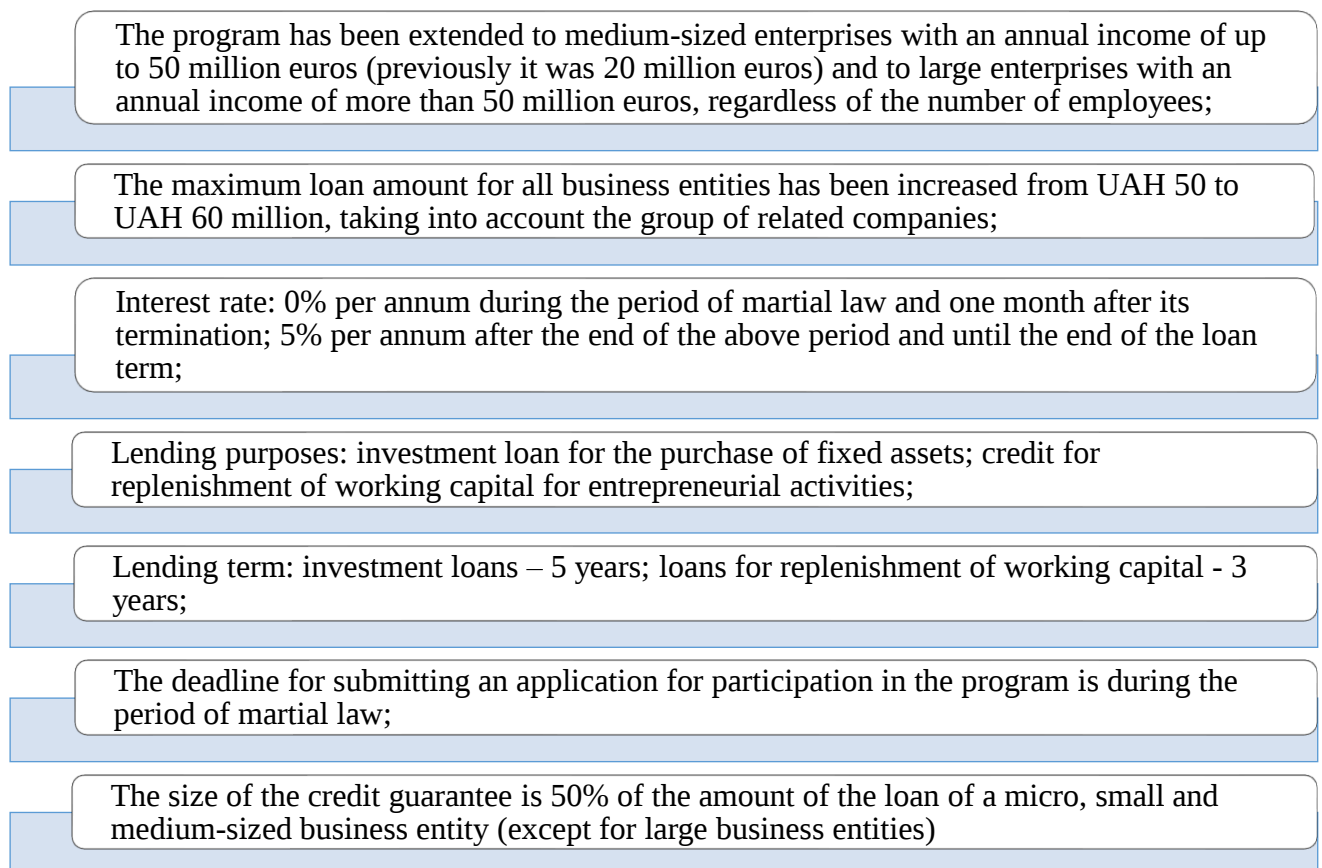


Fig. 6. Main provisions of the State program "Affordable loans 5-9%"

Source: compiled from [29].

In accordance with the goals of the Program, state and commercial banks should intensify lending activities so that thousands of entrepreneurs could restore and modernize their economic activities, adapting them to new conditions. As of May 2023, 24,720 credit agreements for a total amount of UAH 99.27 billion were concluded within the framework of the state program "Affordable Loans 5-7-9%" during the period of martial law in Ukraine (including 18,693 credit agreements by public sector banks contracts in the amount of UAH 53.39 billion) (Fig. 7-9).

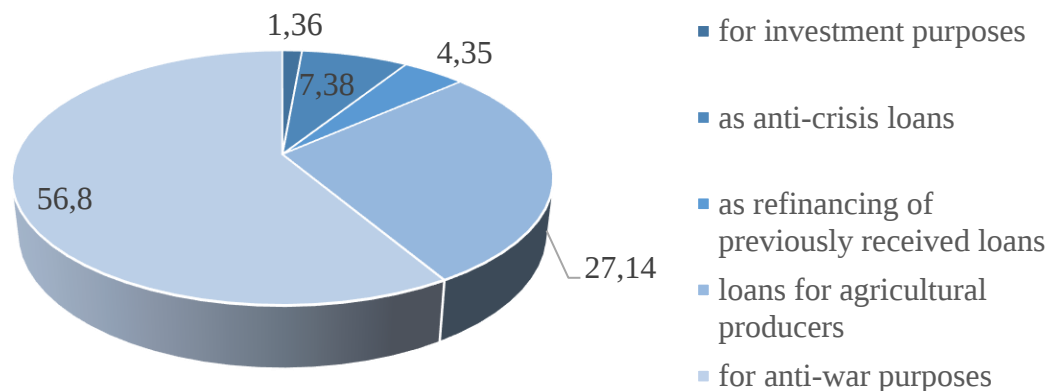


Fig. 7. Goals of using financial assistance under the State program "Affordable loans 5-9%" as of May 2023, UAH billion

Source: compiled from [30].



Fig. 8. Volume and structure of the loan portfolio under the State program "Affordable loans 5-9%" by types of activity as of May 2023, billion UAH, million UAH

Source: compiled from [31].

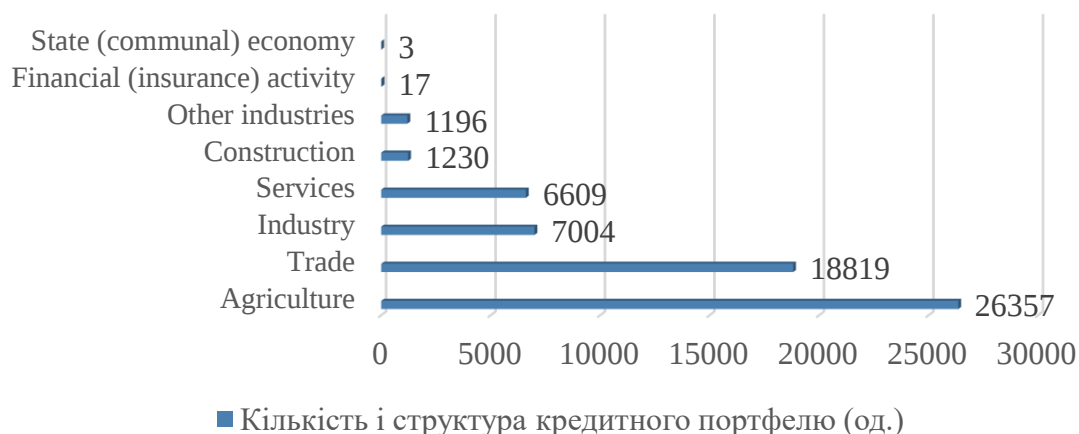


Fig. 9. Number and structure of the loan portfolio under the State program "Affordable loans 5–9%" by types of activity as of May 2023, UAH billion, units

Source: compiled from [31].

Meanwhile, according to the survey "Condition and needs of business in conditions of war", initiated by the Center for the Development of Innovations, the Office for the Development of Entrepreneurship and Export, the national project Action. Business together with Advanter Group with the support of Ukrainian ministries and the State Regulatory Service, a key problem in mutual relations with the authorities, business mentioned, among other things, the denial of access to the state grant program for business assistance and the program "Affordable loans 5-7-9%" (13.9% of respondents). Among other problems, 50.5% of the surveyed businessmen cited the lack of a sufficient number of solvent customers, the unpredictability of the situation in Ukraine and the domestic market (48.4%), and the lack of sufficient capital (40.4%). blocking of tax invoices (42.2%), delay with logistics at the border, queues at customs points (21.1%). The main problem of recovery for business remains the unpredictability of the development of the situation in Ukraine, financial problems (lack of sufficient capital) and insufficient number of solvent customers in the country [32].

Conclusions and prospects for further research in this area. Thus, it can be concluded that the war economically exhausted most business entities and it will take time to restore solvency and return to the pre-war level of development. The economic stability of the country depends on the ability of businesses to support their activities, currently the budget depends primarily on taxpayers who continue to work

and pay taxes. It should be noted that the tax changes introduced by the government during the war provide an opportunity for business entities to save money on paying taxes in order to invest them in the development of economic activity. The problem of business recovery requires the extension of tax reforms regarding the calculation and payment of a single tax to give businesses the opportunity to restore their capacities in the post-war period. Thus, state regulation in the field of taxation of business entities, on the one hand, should be aimed at stimulating economic activity, and on the other, at further filling of state and local budgets at the expense of tax revenues. It was noted that thanks to the relocation program introduced by the Government, a significant number of enterprises were able to work in new conditions, save their business and jobs. The implementation of the Plan for deregulation of economic activity continues (a list of specific measures aimed at state support for business, the elimination of regulatory and administrative barriers that prevent the effective conduct of business activities), according to reports, state bodies have implemented the plan of measures for deregulation of economic activity by 64%. Over the past two years, its implementation has accelerated by 20%.

It should also be noted that despite the complex of methods of state regulation and stimulation of the development of entrepreneurship in the conditions of war, the difficulties faced by economic subjects indicate the need to develop as a state system of business support. The issue of improving the system of advisory state business support, for example, through the creation and operation of state and local information systems using the Internet, is relevant; provision of information about state and local business support programs; about infrastructure facilities necessary for the development of business entities.

Literature

1. Комісарова О. 73% робочих місць забезпечує малий та середній бізнес — Мінекономіки. *Суспільне новини*. URL: <https://suspilne.media/114645-73-robocih-misc-zabezpecue-malij-ta-serednij-biznes-minekonomiki/> (дата звернення 01.04.2024).

2. Бавико О.Є. Необхідність державного регулювання підприємництва та механізми його здійснення. *Ефективна економіка*. 2017. № 12. URL: <http://www.economy.nayka.com.ua/?op=1&z=5985> (дата звернення 01.04.2024).

3. Мордвінов О.Г. Управління аграрним природокористуванням в умовах ринкової трансформації: монографія. К. : Вид-во УАДУ 2000. 344 с.

4. Прокопець Л.В., Губчак В.С. Особливості державної підтримки малого підприємництва в Україні та зарубіжний досвід. *Інвестиції: практика та досвід*. 2017. № 24. pp. 71–76.

5. Стрілець В.Ю. Забезпечення розвитку малих підприємств: теорія, методологія, практика: монографія. Полтава: ПУЕТ, 2019. 457 с.

6. Дячун О.Д., Нагорняк І.С. Роль вітчизняного підприємництва у процесі формування фінансово-економічного потенціалу учасників господарських відносин територіально-господарських систем. Стимулювання розвитку підприємництва в Україні в контексті європейських стандартів. Нарощування фінансово-економічного потенціалу суб'єктів економічних відносин як основа поступального розвитку територіально-господарських систем: монографія. Т.: ФОП Паляниця В.А., 2021. С. 85–89.

7. Karpa M., Akimov O., Akimova L. State policy in the sphere of entrepreneurship development under martial law in Ukraine. *Public Administration and Law Review*. 2022. Issue 2 (10). P. 15-22.

8. Жосан, Г., Хірса, І. Особливості підприємницької діяльності в умовах воєнного стану в Україні. *Таврійський науковий вісник*. Серія: Економіка, 2022. № 14. С. 26-31. <https://doi.org/10.32782/2708-0366/2022.14.3>.

9. Мельник, Т. Ю. Державна підтримка та стимулювання розвитку бізнесу в Україні під час дії воєнного стану. *Економіка, управління та адміністрування*. 2022. № 2 (100). С. 3–11. [https://doi.org/10.26642/ema-2022-2\(100\)-3-11](https://doi.org/10.26642/ema-2022-2(100)-3-11).

10. Крисько Ж. Роль підприємництва в економічному розвитку країни. *Економічний аналіз*. 2022. Том 32. № 4. С. 15-22. DOI: <https://doi.org/10.35774/econa2022.04.015>.

11. Ливч Д. Нове обличчя українського підприємництва. *Економічна правда*. URL: <https://www.epravda.com.ua/columns/2022/08/29/690937/> (дата звернення 03.04.2024).

12. Національна рада з відновлення України від наслідків війни. Матеріали робочої групи «Аудиту збитків, понесених внаслідок війни». URL: <https://www.kmu.gov.ua/storage/app/sites/1/recoveryrada/ua/audit-of-war-damage.pdf> (дата звернення 03.04. 2024).

13. Національний банк України. Щомісячні опитування підприємств України. Департамент статистики та звітності. Випуск № 43. URL: https://bank.gov.ua/admin_uploads/article/Business_survey_m_2023_04.pdf?v=4 (дата звернення 03.04.2024).

14. Центр розвитку інновацій. Стан та потреби бізнесу в умовах війни: результати опитування в січні 2023 року. URL: <https://cid.center/the-state-and-needs-of-business-at-war-results-of-the-january-2023-survey/> (дата звернення 03.04.2024).

15. Варналій З.С., Кузнецова І.С. Державна регуляторна політика у сфері малого підприємництва. Київ: Інститут економічного прогнозування, 2002. 104 с.

16. Підприємництво в епоху глобальних трансформацій: виклики та перспективи розвитку: монографія / [Пашко П. В., Лазебник Л. Л., Кіндзерський Ю. В. та ін.]; за ред. П. В. Пашка, Л. Л. Лазебника; Університет державної фіскальної служби України. Ірпінь, 2019. 476 с.

17. Кабінет міністрів України. Деякі питання забезпечення провадження господарської діяльності в умовах воєнного стану. Постанова КМУ №314 від 18 березня 2022. URL: <https://www.kmu.gov.ua/npas/deyaki-pitannya-zabezpechennya-provadzheniya-gospodarskoyi-diyalnosti-v-umovah-voyennogo-stanu-314> (дата звернення 03.04.2024).

18. Верховна рада України. Про внесення змін до деяких законодавчих актів України щодо оптимізації трудових відносин. Закон України від 01.07.2022 р. № 2352-IX. URL: <https://zakon.rada.gov.ua/laws/show/2352-20#Text> (дата звернення 03.04.2024).

19. *Кабінет міністрів України*. Про забезпечення здійснення розрахунків підприємств, установ, організацій в умовах воєнного стану. Розпорядження КМУ від 11 березня 2022 р. № 212-р. URL: <https://zakon.rada.gov.ua/laws/show/212-2022-%D1%80#Text> (дата звернення 03.04.2024).

20. Кузьменко А. Бізнес у воєнний час: як змінилося законодавство. *Економічна правда*. 28 березня 2022 р. URL: <https://www.epravda.com.ua/columns/2022/03/28/684801/> (дата звернення 04.04.2024).

21. *Кабінет міністрів України*. Про заходи щодо забезпечення в умовах воєнного стану безперебійного постачання імпортованих харчових продуктів і кормів. Постанова КМУ від 9 березня 2022 р. № 234. URL: <https://zakon.rada.gov.ua/laws/show/234-2022-%D0%BF#Text> (дата звернення 04.04.2024).

22. Податковий кодекс України. Закон України № 2755-VI від 02.12.2010 р. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#top> (дата звернення 04.04.2024).

23. *Верховна рада України*. Про внесення змін до Податкового кодексу України та інших законодавчих актів України щодо дії норм на період дії воєнного стану. Закон України № 2120-IX від 15.03.2022 р. URL: <https://zakon.rada.gov.ua/laws/show/2120-20#Text> (дата звернення 04.04.2024).

24. *Державна податкова служба України*. Публічний звіт за 2022 рік. URL: <https://tax.gov.ua/data/files/292923.pdf> (дата звернення 04.04.2024).

25. *Верховна рада України*. Про застосування реєстраторів розрахункових операцій у сфері торгівлі, громадського харчування та послуг. Закон України № 265/95-ВР від 17.03.2022 р. (поточна редакція). URL: <https://zakon.rada.gov.ua/laws/show/265/95-%D0%B2%D1%80#Text> (дата звернення 04.04.2024).

26. *Укрінформ*. За рік війни релокувалися 800 підприємств – Мінекономіки. URL: <https://www.ukrinform.ua/rubric-economy/3677434-za-rik-vijni-relokuvalisa-800-pidpriemstv-minekonomiki.html> (дата звернення 05.04.2024).

27. *Кабінет міністрів України*. Про особливості роботи акціонерного товариства “Укрпошта” в умовах воєнного стану. Постанова КМУ № 305 від 17.03.2022 р. URL: <https://zakon.rada.gov.ua/laws/show/305-2022-%D0%BF#Text> (дата звернення 05.04.2024).

28. *Кабінет міністрів України*. Про затвердження плану невідкладних заходів з переміщення у разі потреби виробничих потужностей суб’єктів господарювання з територій, де ведуться бойові дії та/або є загроза бойових дій, на безпечну територію. Розпорядження КМУ № 246-р від 25.03.2022 р. URL: <https://zakon.rada.gov.ua/laws/show/246-2022-%D1%80#Text> (дата звернення 05.04.2024).

29. *Міністерство фінансів України*. Зміни до програми «Доступні кредити 5-7-9%»: підтримка посівної кампанії та активація підприємництва. URL: <https://www.kmu.gov.ua/news/zmini-do-programi-dostupni-krediti-5-7-9-pidtrimka-posivnoyi-kampaniyi-ta-aktivaciya-pidpriyemnictva> (дата звернення 05.04.2024).

30. За час дії воєнного стану в межах Державної програми «Доступні кредити 5-7-9%» видано 27 720 пільгових кредити на суму близько 99,3 млрд грн. *Урядовий кур’єр*. 18 квітня 2023 р. URL: <https://ukurier.gov.ua/uk/news/zachas-diyi-voyennogo-stanu-v-mezhah-18-04/> (дата звернення 05.04.2024).

31. *Фонд розвитку підприємництва*. Інформація про результати державної програми доступні кредити 5-7-9. URL: <https://bdf.gov.ua/publicna-informatsiia/informatsiia-pro-rezultaty-derzhavnoi-prohramy-dostupni-kredyty-5-7-9/> (дата звернення 05.04.2024).

32. *Центр розвитку інновацій*. Стан та потреби бізнесу в умовах війни: результати опитування в січні 2023 року. URL: <https://cid.center/the-state-and-needs-of-business-at-war-results-of-the-january-2023-survey/> (дата звернення 05.04.2024).

References

1. Komisarova, O. (2021), “73% of jobs are provided by small and medium-sized businesses – Ministry of Economy”, *Suspilne novyny*, [Online],

available at: <https://suspilne.media/114645-73-robocih-misc-zabezpecue-malij-ta-serednij-biznes-minekonomiki/> (Accessed 01.04.2024).

2. Bavyko, O.Ie. (2017), “The need for state regulation of entrepreneurship and mechanisms for its implementation”, *Efektivna ekonomika*, vol. 12. [Online], available at: <http://www.economy.nayka.com.ua/?op=1&z=5985> (Accessed 01.04.2024).

3. Mordvinov O.H. (2000), *Upravlinnia ahrarnym prorodokorystuvanniam v umovakh rynkovoï transformatsii: monohrafiia* [Management of agricultural production in conditions of market transformation: monograph], Vyd-vo UADU, Kyiv, Ukraine.

4. Prokopec', L.V. and Gubchak, V.S. (2017), “Peculiarities of state support for small businesses in Ukraine and foreign experience”, *Investycii: praktyka ta dosvid*, vol. 24. pp. 71-76.

5. Strilec', V.Ju. (2019), *Zabezpechennja rozvytku malyh pidpryjemstv: teoriia, metodologija, praktyka, monografija* [Ensuring the development of small enterprises: theory, methodology, practice: monograph], PUET, Poltava, Ukraine.

6. Djachun, O. and Nagornjak, I. (2021), *Stymuljuvannja rozvytku pidpryjemnytva v Ukrai'ni v konteksti jevropejs'kyh standartiv. Naroshhuvannja finansovo-ekonomichnogo potencialu sub'ektiv ekonomichnyh vidnosyn jak osnova postupal'nogo rozvytku terytorial'no-gospodars'kyh system, monogafija* [Stimulating the development of entrepreneurship in Ukraine in the context of European standards. Increasing the financial and economic potential of subjects of economic relations as a basis for progressive development of territorial and economic systems: monogaphy]. FOP Paljanycja V.A. , Ternopil', Ukraine, pp. 85-89.

7. Karpa, M. Akimov, O. and Akimova, L. (2022), “State policy in the sphere of entrepreneurship development under martial law in Ukraine”, *Public Administration and Law Review*, vol. 2 (10), pp. 15-22.

8. Zhosan, H. and Khirsa, I. (2022), “Peculiarities of entrepreneurial activity in the conditions of martial law in Ukraine”, *Tavriiskyi naukovi visnyk. Serii: Ekonomika*, vol. (14), pp. 26-31.

9. Melnyk, T.Iu. (2022), “State support and stimulation of business development in Ukraine during martial law”, *Ekonomika, upravlinnia ta administruvannia*, vol. 2 (100), pp. 3-11.

10. Krysko, Zh. (2022), "The role of entrepreneurship in the economic development of the country", *Ekonomichnyi analiz*, vol. 32, no. 4, pp. 15-22.
11. Lyvch. D. (2022), "The new face of Ukrainian entrepreneurship", *Ekonomichna pravda*. [Online], available at: <https://www.epravda.com.ua/columns/2022/08/29/690937/> (Accessed 03.04.2024).
12. National Council for the Recovery of Ukraine from the Consequences of the War (2022), "Materials of the Working Group "Audit of Damages Suffered as a Result of the War", [Online], available at: <https://www.kmu.gov.ua/storage/app/sites/1/recoveryrada/ua/audit-of-war-damage.pdf> (Accessed 03.04.2024).
13. National Bank of Ukraine (2023), Monthly surveys of enterprises of Ukraine. Department of Statistics and Reporting, vol. 43, [Online], available at: https://bank.gov.ua/admin_uploads/article/Business_survey_m_2023_04.pdf?v=4 (Accessed 03.04.2024).
14. Center for Innovations Development (2023), "The State and Needs of Business at War: Results of the January 2023 Survey", [Online], available at: <https://cid.center/the-state-and-needs-of-business-at-war-results-of-the-january-2023-survey/> (Accessed 03.04.2024).
15. Varnalii, Z.S. and Kuznetsova, I.S. (2002), *Derzhavna rehuliatorna polityka u sferi maloho pidpriemnytstva* [State regulatory policy in the field of small business], NAN Ukrainy. Instytut ekonomichnoho prohnozuvannia, Kyiv, Ukraine.
16. Pashko, P.V. (2019), *Pidpriemnytstvo v epokhu hlobalnykh transformatsii: vyklyky ta perspektyvy rozvytku: monohrafiia* [Entrepreneurship in the era of global transformations: challenges and development prospects], Universytet derzhavnoi fiskalnoi sluzhby Ukrainy, Irpin, Ukraine.
17. Cabinet of Ministers of Ukraine (2022), Resolution "Some issues of ensuring the conduct of economic activity in the conditions of martial law", [Online], available at: <https://www.kmu.gov.ua/npas/deyaki-pitannya-zabezpechennya-provadzhennya-gospodarskoyi-diyalnosti-v-umovah-voyennogo-stanu-314> (Accessed 03.04.2024).
18. Verkhovna Rada of Ukraine (2022), The Law of Ukraine "On making changes to some legislative acts of Ukraine regarding the optimization of labor relations", [Online], available at: <https://zakon.rada.gov.ua/laws/show/2352-20#Text> (Accessed 03.04.2024).

19. Cabinet of Ministers of Ukraine (2022), Resolution “On ensuring the implementation of calculations of enterprises, institutions, and organizations in the conditions of martial law”, [Online], available at: <https://zakon.rada.gov.ua/laws/show/212-2022-%D1%80#Text> (Accessed 03.04.2024).

20. Kuzmenko, A. (2022), “Business in wartime: how legislation changed”, *Ekonomichna pravda*, [Online], available at: <https://www.epravda.com.ua/columns/2022/03/28/684801/> (Accessed 04.04.2024).

21. Cabinet of Ministers of Ukraine (2022), Resolution “On measures to ensure uninterrupted supply of imported food products and fodder under martial law”, [Online], available at: <https://zakon.rada.gov.ua/laws/show/234-2022-%D0%BF#Text> (Accessed 04.04.2024).

22. Verkhovna Rada of Ukraine (2010), “Tax Code of Ukraine”, [Online], available at: <https://zakon.rada.gov.ua/laws/show/2755-17#top> (Accessed 04.04.2024).

23. Verkhovna Rada of Ukraine (2010), The Law of Ukraine “On making changes to the Tax Code of Ukraine and other legislative acts of Ukraine regarding the effect of norms during the period of martial law”, [Online], available at: <https://zakon.rada.gov.ua/laws/show/2120-20#Text> (Accessed 04.04.2024).

24. State Fiscal Service of Ukraine (2022), “Public report for 2022”, [Online], available at: <https://tax.gov.ua/data/files/292923.pdf> (Accessed 04.04.2024).

25. Verkhovna Rada of Ukraine (2022), The Law of Ukraine “On the use of registrars of settlement transactions in the sphere of trade, catering and services”, [Online], available at: <https://zakon.rada.gov.ua/laws/show/265/95-%D0%B2%D1%80#Text> (Accessed 04.04.2024).

26. Ukrinform (2023), “During the year of the war, 800 enterprises were relocated - the Ministry of Economy”, [Online], available at: <https://www.ukrinform.ua/rubric-economy/3677434-za-rik-vijni-relokuvalisa-800-pidpriemstv-minekonomiki.html> (Accessed 05.04.2024).

27. Cabinet of Ministers of Ukraine (2022), Resolution “About the peculiarities of the work of the joint-stock company "Ukrposhta" in the conditions of martial law”, [Online], available at: <https://zakon.rada.gov.ua/laws/show/305-2022-%D0%BF#Text> (Accessed 05.04.2024).

28. Cabinet of Ministers of Ukraine (2022), Resolution “On the approval of the plan of urgent measures to relocate, if necessary, the production capacities of business entities from territories where hostilities are taking place and/or there is a threat of hostilities to a safe territory”, [Online], available at: <https://zakon.rada.gov.ua/laws/show/246-2022-%D1%80#Text> (Accessed 05.04.2024).

29. Ministry of Finance of Ukraine (2022), “Changes to the "5-7-9% Available Loans" program: support for the seeding campaign and activation of entrepreneurship”, [Online], available at: <https://www.kmu.gov.ua/news/zmini-do-programi-dostupni-krediti-5-7-9-pidtrimka-posivnoyi-kampaniyi-ta-aktivaciya-pidpriyemnictva> (Accessed 05.04.2024).

30. Uriadovi kurier (2023), “During the period of martial law, 27,720 preferential loans in the amount of about UAH 99.3 billion were issued within the framework of the State Program "Affordable Loans 5-7-9%””, [Online], available at: <https://ukurier.gov.ua/uk/news/za-chas-diyi-voyennogo-stanu-v-mezhah-18-04/> (Accessed 05.04.2024).

31. Fond rozvytku pidpriemnytstva (2024), “Entrepreneurship Development Fund. Information about the results of the state program available credits 5-7-9”, [Online], available at: <https://bdf.gov.ua/publicna-informatsiia/informatsiia-pro-rezultaty-derzhavnoi-prohramy-dostupni-kredyty-5-7-9/> (Accessed 05.04.2024).

32. Center for Innovations Development (2023), “Innovation Development Center. The State and Needs of Business at War: Results of the January 2023 Survey”, [Online], available at: <https://cid.center/the-state-and-needs-of-business-at-war-results-of-the-january-2023-survey/> (Accessed 05.04.2024).

Стаття надійшла до редакції 15.04.2024 р.