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Peculiarities of conducting economic activity under martial law: Business and human rights

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Abstract

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The relevance of the topic of scientific research lies in creating conditions for the necessary level of legal regulation of economic activity, which is the basis for forming national defence interests. The purpose of the research in this article is to establish the features of conducting economic activities during the special regime, namely the regime of martial law, analyse the newly created regulatory legal documents in this area, and provide proposals for improving legislation in the named field. The article utilises a system of methods including systemic analysis, deduction method, inductive method, abstraction method, and formal-logical method. During the writing of the article, an analysis of the valid Ukrainian legislation regarding the peculiarities of conducting economic activities during the martial law regime was conducted. It was established in the article that during the conduct of economic activities under special regimes, it is necessary to consider the features defined in special legislation. Therefore, the articles of the Economic Code of Ukraine and Law of Ukraine No. 389-VIII were analysed. Changes introduced by the Law of Ukraine No. 3219-IX regarding taxation regimes and reporting by economic entities after the introduction of martial law were identified and analysed. An analysis was conducted regarding the fact

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that Ukrainian legislation contains certain contradictory norms regarding the regulation of economic activity during martial law. These contradictions are the main factor in revealing the weakness of the state in the face of actual challenges. Among the measures aimed at protecting workers' rights, termination of employment contracts and ensuring the civil defence of workers during the working day were identified. Ways for necessary reform of the regulatory legal framework for conducting economic activities during martial law were proposed. To ensure the rights of workers in conditions of air raid alert, it is important to develop a new regulatory legal act. It should clearly establish the right of workers not to go to their workplace during such a situation, as well as determine the employer's responsibility for forced labour during this period. The research has practical value since this topic began to be explored only with the start of a full-scale war in Ukraine. The results of the research can be used during the study of the discipline "Commercial Law" and during the conduct of comprehensive research on the peculiarities of state regulation of economic activity after the end of martial law

Keywords: business entities; relocation; entrepreneurship; taxation; State registration

Introduction

Since the beginning of the full-scale invasion of Russia into Ukrainian territory on February 24, 2022, the Ukrainian government was forced to introduce a state of war. The war necessitated the emergence of new legislation to regulate social relations during the state of war. One such aspect of these relations is conducting economic activities. The society's economic activity is a mechanism that supports the country's budget and therefore serves as the foundation for enhancing Ukraine's defence capability. Regardless of how quickly legislation in the field of regulating economic activity develops, systemic changes are possible only through creating effective conditions for protecting the rights of economic entities by increasing the norms of legislation related to judicial protection of the rights of economic entities.

Scientists V.I. Chuyenko and A.A. Kuzmych (2020) explored the prospects of conducting reforms in state regulation of economic activity in Ukraine. They structured the issues of state regulation of economic activity, namely: political issues, problems in international cooperation,

economic issues, problems in legal support, ensuring security of economic activities, social issues, and issues of information support. In her scientific works, T. Melnyk (2023) investigated both the conduct of economic activity in Ukraine as a whole and the peculiarities of introducing entrepreneurial activity during a state of war. The specifics of defining Russia's military aggression as force majeure in economic activity were examined, and conclusions were drawn that this aspect does not determine a mechanism of universal action. Researchers O.V. Artemenko *et al.* (2023) conducted a study of the legal framework for conducting public procurement during a state of war and legislation that ensures such procurement during a state of war. An algorithm of actions for conducting public procurement in conditions of a state of war based on the operation of an electronic catalogue, and open bidding, taking into account the peculiarities of the state of war regime, was established.

Researchers M.V. Mendzhul and A.I. Kalko (2022) identified the problem of access to

the right to work for citizens of Ukraine during the state of war. It was determined that the introduced restrictions related to the state of war are necessary to ensure the effective operation of Ukraine's economy, but they have a negative impact on the rights of workers, for example, the possibility of extending working hours for critical infrastructure workers, limiting workers' rights to leave, etc. Researcher Yu.O. Podolyan (2023) dedicated her research to studying the practise of judicial protection of the rights of economic entities during a state of war. The need for reforming procedural actions to restore the work of economic entities was identified, including improving the mechanism for compensating damages caused by Russian war crimes, reducing pressure on economic entities by law enforcement agencies, and reducing tax obligations of economic entities to facilitate faster recovery of Ukraine's economy. The need to expand the judiciary to ensure faster resolution of cases in defence of the rights of economic entities was identified.

Scientist K.A. Voznyakovska (2022) investigated changes in certifying the occurrence of force majeure. The possibility of not using the mandatory appeal to the Ukrainian Chamber of Commerce and Industry to collect necessary documents during the state of war was established. Changes in the state registration of economic entities during the state of war, consisting of simplifying and automating such registration, were studied. Author D. Augenstein (2022) studied the impact of limited access to justice and effective means of legal protection on the rights of economic entities and individuals as a whole. It was determined that it is necessary to stipulate in international agreements the unilateral imposition of requirements regarding the observance of human rights and fundamental freedoms of business entities related to the European market. This will

help strengthen the primacy of the state's obligations to respect, protect, and fulfil human rights in the context of global business operations. Researcher Yu.I. Ostapenko (2021) identified in her dissertation that the object of legal influence from the state can be both the direct economic activity of an economic entity and through the creation of macroeconomic conditions for the functioning of the market for goods and services in such sectors as national, sectoral, and territorial. The need for establishing and implementing a new economic policy, taking into account the private-law block of economic relations, was determined.

The purpose of writing the article was to identify and study the specific conditions for conducting economic activity in wartime and to provide proposals for reforming legislative norms in this area, identifying the peculiarities of protecting the rights of enterprise workers in the conditions of a state of war.

Materials and Methods

During the research, a system of scientific methods was used, namely: the method of systemic analysis, deduction method, inductive method, concrete-social method, abstraction method, and formal-logical method. The method of systemic analysis was used to analyse the state of valid legislation in the field of economic activity. Also, the analysis method was used during the study of works by scientists in the field of economic activity during a state of war.

The deductive and inductive methods were used to investigate the existing problems in economic activity during a state of war. The deduction method was also used to compare theoretical and practical data regarding state control over economic activity during a state of war. The concrete-social method was used to summarise statistical data on losses suffered by Ukrainian

enterprises during the war and data on international support provided to business entities. The formal-logical method was used to analyse legislative acts and official documents in the field of state regulation of economic activity in Ukraine and the protection of workers' rights. The abstraction method was used to systematise the results of scientific research on conducting economic activity during a state of war.

The main provisions and results of the research were formulated based on the analysis of the norms of Ukrainian legislation. The regulatory framework of the research consisted of legislative acts of Ukraine, namely: Commercial Code of Ukraine (2003), Law of Ukraine No. 389-VIII (2015), Resolution of the Cabinet of Ministers of Ukraine No. 209 (2022), Resolution of the Cabinet of Ministers of Ukraine No. 314 (2022), and Law of Ukraine No. 3219-IX (2022). A comprehensive analysis of the chosen research topic was carried out through a detailed study of legal literature, namely the works of Yu.I. Ostapenko (2021), K.A. Voznyakovska (2022), L.V. Andrushchenko (2022), as well as the works of M.I. Melnyk and I.V. Leshchukh (2022a; 2022b), T. Melnyk (2023). Significant contributions to the research were made by the works of researchers such as O.V. Artemenko *et al.* (2023), and Yu.O. Podolyan (2023). The backbone of the work was the use of a dimensional approach, aimed at examining economic activity from various perspectives. By employing this approach, not only Ukrainian scientific literature was used but also the works of foreign researchers, including D. Augenstein (2022) and J.A. Sonnenfeld *et al.* (2024).

Results and Discussion

According to the definition provided in Article 3 of the Commercial Code of Ukraine (2003), economic activity is defined as the activity of

economic entities in the sphere of social production aimed at the production and sale of products, performance of works, or provision of services of valuable character with a defined price. According to N.I. Verhoglyadova (2022), the development of economic processes in a country that is in a state of war depends on the strategic direction of supporting economic activity, ensuring business security during a state of war is extremely relevant, as it is the basis for the country's overall economic recovery. The basics of conducting economic activity in conditions of martial law are described in Law of Ukraine No. 1647-III (2000), however, due to the Russian invasion in 2014, deficiencies were identified in the existing legislation, and a new Law of Ukraine No. 389-VIII (2015) was adopted. The new law defined the procedure for the establishment and cancellation of the martial law regime; powers and functions of state authorities, local self-government bodies, the military, as well as enterprises, institutions, and organisations during the martial law regime; rights and freedoms of individuals, citizens, and legal entities.

During 2022, Ukrainian businesses lost 32% of their turnover compared to 2021. From January to May 2023, 21.1% of enterprises were forced to stop or suspend operations (0%-30% of the planned indicator) (The state and needs of business..., 2023). With the onset of a full-scale invasion, four possible options for the operation of economic entities emerged: working in conditions of active hostilities, activity in temporarily occupied territories, working in areas where the state has regained control, and relocation of enterprises to safe regions of the country. The safest of these is considered to be the last option. The author agrees with the opinion of T. Melnyk (2023), who identified the following characteristics of the operation of economic entities in a special regime: the presence of a special purpose aimed at

protecting the territorial integrity and inviolability of Ukraine, as well as aimed at protecting the rights and freedoms of individuals and citizens; priority of implementation of special legal norms over general ones; functioning only during mobilisation regime, during martial law regime and in the post-war period of state rebuilding.

With the onset of martial law, peculiarities of the operation regime of economic entities appeared, especially during air raid alerts. According to Article 153 of the Code of Labour Laws (1996), the employer is responsible for ensuring civil protection of employees and therefore has no right to demand that an employee continue to work during conditions endangering his life or health. However, there is no legislation regulating the prohibition of holding an employee accountable for missing work during an air raid alert. The employer cannot be held responsible for the work of employees during an air raid alert under valid law. Based on these factors, there is a need to develop a new regulatory act establishing responsibility for the operation of enterprises during air raid alerts.

It is worth agreeing with the opinion of L.V. Andrushchenko (2022), who noted that due to the impact of war on every sphere of social and economic life, it is necessary to adopt new approaches to legal support for all sectors of the economy, foreign economic activity, and investment. It is noted that reforms in legislation should be aimed at stimulating economic entities to develop effectively. Attention should be paid to encouraging economic entities by providing financial assistance from the state. Therefore, there is a need to establish clear cooperation between the state and economic entities through signing contracts, creating new economic structures, etc. This will accelerate the production processes of necessary goods. To protect the rights of economic entities during the martial law regime, the state

has taken a complex of actions, including granting grants, subsidies, privileges, or exemption from certain types of taxation, simplification of passing state registration, increasing financial assistance, and others (State, needs and prospects..., 2023). These grants include grant support for Ukrainian start-ups, and small and medium-sized businesses "Seeds of Bravery", funded by the European Union, providing grants for business, innovative services, and Ukraine's reconstruction (Seeds of Bravery (UASEEDs), 2024). In the spring of 2024, a grant project "Support for small farmers in Ukraine", initiated by the Howard Graham Buffett Foundation, will be implemented by providing agricultural enterprises with temporary free use of agricultural machinery (Initiated a grant project..., 2024). To ensure the rights of economic entities, Law of Ukraine No. 1555-VII (2014) was adopted. It was concluded that any form of support for economic entities at the expense of the state or local budgets will enable stabilising the level of the economy.

First of all, it is worth considering the changes in the process of state registration of economic entities. After the start of full-scale state intervention, state registration has the following characteristics: only state registrars of legal entities, individual entrepreneurs, state registrars of property rights to real estate and their encumbrances who have labour relations with the subjects of state registration, officials of the Ministry of Justice, its territorial bodies (defined in the list of state registrars and officials approved by the Ministry of Justice, who conduct state registration in conditions of martial law); notaries, state or private executors according to their specified powers in the legislation, can conduct state registration; state registration is carried out automatically; norms requiring the submission or confirmation of data on the ultimate beneficial owner,

as well as documents provided by law for the submission/confirmation of such information, are not applicable, except for the state registration of banking and non-banking financial institutions and citizens providing financial services, as well as for organisations registered under Russian law, or whose ultimate beneficial owner is a Russian citizen; grounds for registration are documents specified in Resolution of the Cabinet of Ministers of Ukraine No. 209 (2022); payment of the administrative fee for registration or payment for obtaining an extract from the Unified State Register can be confirmed by an electronic copy.

To regulate state registration of economic activities during martial law, Resolution of the Cabinet of Ministers of Ukraine No. 209 (2022) was adopted. For an economic entity to be included in the Unified State Register of Enterprises, Organisations, and Institutions within 10 days after its state registration (reregistration) or the adoption of a decision (resolution, order) on creation, including branches, divisions, representative offices, etc., the economic entity must submit to the respective state statistical authority a completed registration card (according to the established form) and its regulatory and founding documents. Then the economic entity receives its own identification code and classification attributes. In conformity with the research conducted by O. Kazak and M. Sulyma (2023), the main problems faced by entrepreneurs in Ukraine during martial law have been identified. These include rising prices for materials and equipment; absence of necessary goods supply network (or its damage due to war); loss of assets; and restrictions on access to finances. To ensure the stabilisation of Ukraine's economy and improve its economic potential, it is necessary to establish cooperation between the state and economic entities. One such form of cooperation is the relocation of economic entities

from temporarily occupied territories. The need for relocation of economic entities arises under the following conditions: disruption of internal and interregional economic ties; logistics problems in the supply or sale of goods; departure of employees abroad; absence or problems in connecting to engineering networks necessary for proper operation, and so on.

As of March 2023, under the programme implemented by the Ministry of Economy of Ukraine, about 700 enterprises were relocated to safer regions of Ukraine (Almost 700 enterprises..., 2022). However, more significant is the relocation of economic entities abroad. Therefore, there is an urgent need for the government to develop a state relocation programme that would provide financial incentives for enterprises, create opportunities for obtaining production equipment through leasing agreements, and conduct activities to promote Ukrainian producers both "nationally" and internationally. There is also a need to subordinate relocated enterprises to the legal regime of existing industrial parks operating in safer regions to which enterprises have been relocated, taking into account their economic and production potential. According to M.I. Melnyk and I.V. Leshchukh (2022b), there is a need to increase the number of regions where business relocation is permitted (at the expense of regions in the central part of Ukraine). It is necessary to agree with this opinion, as such expansion will allow for a more optimal use of the production resources of enterprises affected by relocation.

For regions receiving new enterprises, this becomes an opportunity to improve defence-related expenditures, provide new jobs, including for internally displaced persons, and increase revenues to the local budget. Therefore, local authorities in such areas should create favourable conditions for retaining new economic entities. Thus, it

is worth agreeing with the opinion of M.I. Melnyk and I.V. Leshchukh (2022a) that the most important areas for improving defence capability and living conditions of society are agriculture, retail trade, food production, provision of municipal services, and work of enterprises fulfilling state orders in the defence sector. Under Article 8 of the Law of Ukraine No. 389-VIII (2015), the military administration has the right to use the capacities or labour resources of enterprises, institutions, and organisations of any form of ownership to meet the defence needs of the state. However, there is no regulation governing the methods of implementing such restrictions.

After a full-scale invasion, the number of problems in the economic sphere increased, including disruptions in the supply system, and a decrease in income levels in society, leading to a significant decrease in demand for goods and services, thus necessitating the search for external partners. J.A. Sonnenfeld *et al.* (2024) emphasised the need for businesses to assess their impacts on society, not just investigate the presence of foreign and Ukrainian brands in Russia and Ukraine. Research on this matter is relevant for maintaining ethical standards in business conduct and tax compliance in the country that initiated the war.

Running a business under a state of war always poses certain challenges and risks for economic entities. To stimulate economic development, the government has provided a range of benefits for Ukrainian producers, such as support for internally displaced persons. Employers receive compensation when employing internally displaced persons. As of March 2024, compensation is provided at the minimum wage rate defined by law each month for each internally displaced person employed. This compensation is provided for three months from the date of employment of the internally displaced person, but in the case of

a person with a disability, the compensation period extends to 6 months. (Resolution of the Cabinet of Ministers of Ukraine No. 331, 2022).

Scholars such as A.Yu. Badyda (2022), A.R. Krusian (2022), and K. Popovych (2023) emphasised that the protection of human rights in times of war is the responsibility of the state through constitutionally empowered authorities. It is essential to strike a balance between state-imposed restrictions and the protection of human rights and to conduct an information campaign explaining to Ukrainian citizens the purpose of certain restrictions on rights and freedoms in defence of the right to life. Special attention should be given to protecting the rights of employees during the state of war. According to Article 13 of Law of Ukraine No. 2136-IX (2022), it is possible to suspend labour contracts for the maximum period until the end of the state of war. There is also the possibility of early termination of the suspension of a labour contract with the requirement to notify the employee within ten days. There is a need to improve the provisions of this legal act to ensure the right to suspend labour contracts not only for employers but also for employees.

In addition to the above, there have been changes in the regulation of working hours and rest time, specifically granting employers the right to establish working hours, reducing the annual paid leave to 24 calendar days, and limiting the granting of other types of leave to critical infrastructure workers (Law of Ukraine No. 2136-IX, 2022). S. Tsariuk *et al.* (2022) studied changes in labour contract signing, specifically that the form of the contract is determined by mutual agreement of the parties, and there is the possibility of establishing a probationary period for all categories of employees. Attention should be paid to the study of the peculiarities of terminating a labour contract by the employee.

The Ministry of Economy of Ukraine announced financial support for investors, under which an investor can obtain insurance against war risk from institutions such as the Development Finance Corporation (DFC) or the Multilateral Investment Guarantee Agency (MIGA). These institutions can cover up to 90% of losses (MIGA started providing..., 2023). The Ukrainian government is working to provide potential investors with new opportunities to encourage investment in Ukraine's recovery and economy. Guarantees are provided by G7 countries and the European Union, which also advocate for tax system reforms and reforming the legal framework to enable transparent business operations (Agreement No. 826_001-20, 2020).

International organisations such as the International Finance Corporation, the European Investment Bank, and others plan to provide long-term loans on favourable terms (for example, during the operation of a programme created by the British Export Finance Agency). The financing package includes direct long-term and affordable financing from international financial organisations such as the International Finance Corporation, the European Bank for Reconstruction and Development, or the European Investment Bank, supported by concessional capital, as well as coverage of credit risk by the Export Credit Agency, for example, under the credit programme of the British Export Finance Agency (Financial stability report, 2023).

On January 24, 2024, the National Security and Defence Council of Ukraine announced assistance for Ukrainian entrepreneurs by establishing the Entrepreneurship Support Council through the signing of Presidential Decree No. 30/2024 (2024). This Council should include representatives of the business community. The main goal of the Council is to improve the

economic situation in Ukraine and support Ukrainian producers. Additionally, the Council aims to ensure a proper level of economic security in Ukraine and avoid pressure on legally operating businesses that pay taxes. There is also a grant programme for entrepreneurial financial support called "eWork". This programme provides Ukrainian citizens with the opportunity to receive funds to start their own businesses. Research has been conducted on the peculiarities of mobilisation for economic entities. Law of Ukraine No. 3543-XII (1993) defines the concept of reservists, which refers to the possibility of obtaining a deferment for a certain period (up to six months), granted to critically important workers for the stable operation of enterprises, institutions, or organisations. For example, such enterprises include those that receive orders from the state to meet the needs of the Armed Forces of Ukraine, agricultural enterprises (with an area of more than 500 hectares), pharmaceutical companies (including those producing veterinary medicines), enterprises engaged in the supply of agricultural products, embassies of other states, donor institutions, fuel and energy enterprises, etc. To reserve their employees, a critical infrastructure entrepreneur must apply to the Ministry of Economy of Ukraine. Heads of such institutions and no more than 50% of employees may be subject to reservation (Tyshchenko *et al.*, 2022).

Tax legislation for economic entities during a state of war has also undergone changes. The Government of Ukraine adopted Law of Ukraine No. 3219-IX (2023), according to which individual entrepreneurs are exempted from paying the unified social contribution during the state of war and within a year after its end. Restrictions on tax audits have been introduced, except for audits based on declarations and audits initiated by the taxpayer's complaint, in cases of violations of

currency legislation, violations of deadlines for the receipt of goods under import operations, or currency receipts under export operations. To ensure the protection of the rights of taxpayers – economic entities, a decision was made to suspend the deadlines set in tax legislation. Changes have also been made to reporting requirements for economic entities, as stipulated by Law of Ukraine No. 2115-IX (2022). These changes include:

- Economic entities may not submit financial, accounting, or other reports during a state of war for three months after the end of the state of war;

- If an economic entity is physically unable to submit the required reporting within three months as stipulated by law, it is not subject to administrative or criminal liability for one month from the date of the end of the consequences that made it impossible to do so;

- During a state of war or war, and for three months after its end, taxpayers cannot be subject to administrative or criminal liability for non-submission or late submission of the above-mentioned reporting and/or documents.

The changes in tax legislation are positive, but it is worth noting the expediency of resuming tax audits related to reinstating deadlines for tax debt repayment or controlling transfer pricing. Judicial protection is considered a special form of protection of the rights of economic entities. Courts are empowered to provide protection to economic entities through state coercion or preventive measures to avoid possible violations of the rights of economic entities. Judicial protection of the rights and freedoms of economic entities includes the legislative right to prevent violations of the rights of economic entities through timely consideration of disputes arising in the courts of a certain jurisdiction (Ustymenko *et al.*, 2019). In order to ensure real access to justice, special

measures should be taken, which M.I. Smokovych (2022) and I. Pokhylko (2022) include the provision of guarantees of access to adequate protection of the rights of business entities in court and ensuring a sustainable system in the work of public authorities in the administration of justice. It is worth agreeing with these theses and adding a measure on the urgency of court cases concerning violations of the rights of business entities.

Thus, the conducted research on the peculiarities of conducting economic activities during a state of war allowed for the systematisation and analysis of the features of this activity and identified priority problems that need to be addressed, primarily establishing communication between the state and economic entities to expedite the development and recovery of damaged economic entities, granting tax incentives for activities during a state of war, attracting foreign investments to support Ukrainian businesses, which will contribute to a faster stabilisation of the Ukrainian economy. One of the important aspects of enterprise activity during a state of war is the protection of the rights and freedoms of workers. The working conditions of enterprises during a state of war include peculiarities of protecting the rights of workers, such as the possibility of suspending labour contracts, changes in working hours, and so on.

Conclusions

The level of legal regulation of economic activity should be improved to ensure effective interaction between the state and economic entities. Their activities are the basis for the development of the economy and the country's defence capability. The regulatory framework for economic activity during a state of war is constantly being optimised to promote entrepreneurship and strengthen the economy. Therefore, there is a

need for the development by the state authorities of appropriate legislative and subordinate legal acts in such areas as providing financial assistance to economic entities, reforming the process of state registration of legal entities and individual entrepreneurs, organisational and economic support for businesses, attracting foreign investments to promote the development of economic activity in Ukraine, changes in tax legislation for economic entities.

The author includes the following measures taken by the state to protect the rights of economic entities during a state of war: simplification of tax conditions for individual entrepreneurs, provision of subsidies, benefits, and grants for economic entities, simplification of the licencing system, measures for enterprise relocation, changes in labour legislation, provision of tax incentives. There is a need for the development of legal acts regulating restrictions on the use of enterprise capacity and alienation of enterprise property. Measures aimed at protecting the rights of workers include the possibility of suspending a labour contract by both the employer and the employee, the employer's duty to provide civil protection for workers during their working day, and compensation for employers for hiring internally displaced persons. Human rights during a state of war have been subject to many restrictions introduced to protect the lives and health of the civilian population. Such restrictions in the field of economic activity include, for example, the reduction of

annual leave and special working regimes for critical infrastructure workers. There is a need to create a new legal act that would regulate the rights of workers not to go to their workplace during an air alarm and establish employer liability for forced labour during an air alarm.

Providing state and foreign support to economic entities is a necessary tool for the state to restore the economy during the full-scale invasion, as such actions will help create new jobs, including for internally displaced persons, ensure food security, and improve the performance of agricultural goods and services producers. In addition to financial assistance, conditions have been created for the possibility of reserving military personnel by enterprises to support critical businesses. Further research should focus on studying changes in conducting economic activities, as the conditions and guarantees provided by the state to support economic entities are constantly changing. It is also worth focusing on researching the conduct of economic activity on a territorial basis, as economic entities in each region have been affected differently by full-scale invasion, including the need for state support for relocated enterprises.

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Conflict of Interest

None.

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Особливості ведення господарської діяльності в умовах воєнного стану: бізнес і права людини

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Анотація

Актуальність теми наукового дослідження полягає в тому, що створення умов для необхідного рівня правового регулювання ведення господарської діяльності це основа при формуванні національних оборонних інтересів. Метою дослідження у даній статті є встановлення особливостей ведення господарської діяльності під час дії спеціального режиму, а саме режиму воєнного стану, аналіз створених нових нормативно-правових документів у даній тематиці та надання пропозицій щодо вдосконалення законодавства у названій галузі. При написанні статті було використано систему методів: метод системного аналізу, метод дедукції, індуктивний метод, метод абстрагування, формально-логічний метод. Під час написання статті було проведено аналіз діючого українського законодавства щодо особливостей ведення господарської діяльності під час дії режиму воєнного стану. У статті встановлено, що під час ведення господарської діяльності в умовах спеціального режиму необхідно враховувати особливості визначені у спеціальному законодавстві. Через це було проаналізовано статті Господарського кодексу України та Закон України № 389-VIII. Визначено та проаналізовано зміни, що були внесені Законом України № 3219-IX щодо режимів оподаткування та ведення звітності суб'єктами господарювання після введення режиму воєнного стану. Проведено аналіз щодо того, що законодавство України містить певні суперечливі норми, що стосуються регулювання ведення господарської діяльності під час режиму воєнного стану. Ці суперечності є основним фактором виявлення слабкості держави перед актуальними викликами. Серед заходів, що спрямовані на захист прав працівників виділено припинення трудового договору та забезпечення цивільного захисту працівників протягом робочого дня. Запропоновано шляхи для необхідного реформування нормативно-правової бази зі здійснення господарської діяльності під час дії воєнного стану. Для забезпечення прав працівників в умовах повітряної тривоги важливо розробити новий нормативно-правовий акт. Він повинен чітко встановлювати право працівників не виходити на робоче місце під час такої ситуації, а також визначати відповідальність роботодавця за примусову роботу в цей період. Дослідження має практичну цінність, оскільки дана тематика почала досліджуватися лише з початком повномасштабної війни в Україні. Результати дослідження можуть бути використані під час вивчення дисципліни «Господарське право», під час проведення комплексних досліджень особливостей державного регулювання господарської діяльності після закінчення дії режиму воєнного стану

Ключові слова: суб'єкти господарювання; релокація; підприємництво; оподаткування; державна реєстрація