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## DIRECTIONS FOR IMPROVING SOCIAL EFFICIENCY SPECIAL LEGAL REGIMES OF THE ORGANIZATION AND CONDUCTING ECONOMIC ACTIVITY

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**Keywords:** directions, social efficiency, special legal regime, economic activity, martial law.

*The article determines that social and economic efficiency are interrelated and condition each other. The directions of increasing the social efficiency of special legal regimes of organization and implementation of economic activity are clarified and their ranking under martial law is carried out: creation of new jobs and increase in employment; reduction of poverty and social inequality; strengthening the social responsibility of business; ensuring human rights and freedoms; improving the quality of life of the population. Additional (complementary) directions for improving the social efficiency of special legal regimes for the organization and implementation of economic activity have also been identified. The importance of an integrated approach to improving the social efficiency of special legal regimes for the organization and implementation of economic activity with the involvement of all stakeholders is emphasized. It is recommended to constantly monitor and evaluate the effectiveness of the implementation of these areas in order to make the necessary adjustments to the current regulatory framework.*

**Introduction.** Special legal regimes for organizing and conducting economic activities, such as free economic zones, technology parks, etc. have a significant potential to stimulate economic growth and development. However, in addition to the economic effect, an important component of special economic regimes is their social efficiency. This is due to the fact that special economic regimes can have both positive and negative impact on the lives of people living in the territory, as well as on society as a whole.

The relevance of improving the social efficiency of special legal regimes is due to the growing role of social factors during martial law. These factors have a significant impact on a country's economic competitiveness and investment attractiveness.

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However, some special legal regimes, if not properly planned and implemented, can lead to negative social consequences, such as increased inequality, deteriorating working conditions, and environmental degradation. Modern society increasingly expects businesses to be not only economically efficient but also socially responsible. Special legal regimes that do not take into account social aspects may lose their legitimacy and support from the population.

Special legal regimes should also be accessible to all segments of the population, regardless of their origin, income, gender, age, ethnicity. All information about their activities should be available to the public, and stakeholders should be able to participate in decision-making. Also, special legal regimes should promote innovation, new technologies and entrepreneurship, develop in a way that minimizes negative environmental impact and use natural resources rationally. The government, business and the public should cooperate to develop special legal regimes that meet the needs of society under martial law.

Improving the social efficiency of special legal regimes is an important task that requires a comprehensive approach. Implementation of this task will maximize the positive impact of special legal regimes on the lives of individuals and society as a whole, as well as make them more sustainable.

**Analysis of recent research and publications.** The problems of analysis and identification of ways to improve the efficiency of special legal regimes for organization and conduct of economic activity are the subject of many scientific works of foreign and domestic scholars, among which we should highlight the work of A. Palit, who analyzes this aspect in India [1], G. Gurg and A. Mulyukova analyze local policy and performance of the firm in special economic zones in India [2], Litvak, John M. and Qian, Yingyi determine balanced or unbalanced development within special economic regimes [3], Popovych O.S, Redko K.Y. study the effectiveness of tax benefits in special economic zones [4], Krupa L.V. prepared and defended her dissertation on the topic — special regime of entrepreneurial activity in free economic zones of Ukraine [5], as well as the scientist — Zeldin E.R. (Special regime of economic activity: problems and ways of their solution) [6], Bukhanevych, O.M, Mernyk, A.M., and Petryshyn, O.O. defined approaches to understanding the category of “special legal regimes” [7].

Scientists of the National Academy of Sciences of Ukraine prepared a monograph “Economic efficiency vs: Priorities of Ukraine’s Development at the Stage of Overcoming the Crisis”, which also covers the issue of special economic regimes and notes that overcoming the contradictions between economic and social efficiency is relevant for all countries, both developed and developing, and especially for modern Ukraine, because market relations, to which our country is transitioning, do not in themselves contribute to the unity of these important characteristics of the enterprise. This is confirmed by the world development experience [8].

The Institute for Strategic Studies has prepared an analytical note in this area — “Prospects for the introduction of new forms of special legal regimes of economic activity in Ukraine: regulatory and legal aspect” [9]. Most authors note that increasing the efficiency of special legal regimes for organizing and conducting economic activity can be achieved through the implementation of the following areas:

- social responsibility of enterprises — involvement of enterprises in socially responsible projects aimed at improving working conditions, creating jobs for residents of low-income regions, supporting education and health care;
- creation of a favorable investment climate — introduction of special legal regimes that facilitate investment and stimulate entrepreneurship, in particular by simplifying tax procedures and providing preferential conditions for investors;
- human capital development — investing in education, training and professional development of employees to ensure competitiveness and high labor productivity;
- Regulation of labor markets and social protection — implementation of legal mechanisms that guarantee adequate working conditions, social protection and equal opportunities for all groups of the population;
- stimulation of innovative development — creation of special legal regimes that promote the development of innovative activities and support for start-ups and promising sectors of the economy.

These areas can help to increase the social efficiency of special legal regimes for organizing and conducting economic activity and promote sustainable socio-economic development. However, under martial law, these issues need to be rethought and clarified.

The purpose of the article is to identify the ways to improve the social efficiency of special legal regimes for organization and implementation of economic activities under martial law.

**Results of the study.** Increasing social efficiency should not be an end in itself, it should lead to an increase in the socio-economic efficiency of special legal regimes for organizing and conducting economic activity. Just as social efficiency is economically conditioned, so economic efficiency should be socially conditioned. This conditionality stems from the ultimate goal of production and the level of social development. Increasing social efficiency directly and indirectly, through the development of social production, affects the level of income and the level of satisfaction of needs, and the comprehensive development of people.

Special legal regimes of economic activity are an important topic, especially in the context of the development of modern society. A special procedure for legal regulation of economic activity is a specific set of rules that regulate economic activity in a certain territory or in a certain sector of the economy. The configuration of relevant economic and legal means of influence on economic activity means the establishment of special rules, privileges, restrictions and liability for business entities. The system of legally defined means of state regulation and means of self-regulation of economic activity includes regulatory acts that affect economic activity, as well as self-regulation mechanisms. The focus of legal influence on creating favorable conditions for realizing the interests of participants in relations in the field of economic activity is an important aspect, since the special regime should contribute to the development of the economy and protection of the interests of business entities.

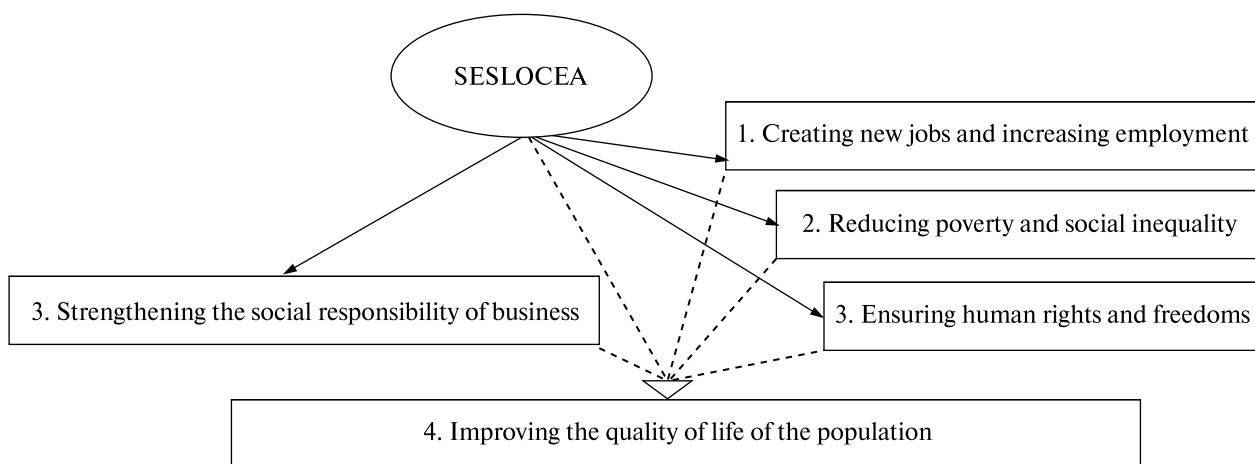
The special regime defines a special procedure for conducting economic activity in a certain territory or in a certain sector of the economy in order to achieve certain goals.

Types of special legal regimes of economic activity: free economic zones — territories with special rules for attracting investments and economic development, technology parks — places where innovations and development of high-tech companies are promoted. Special legal regimes for organizing and conducting economic activities are created to regulate certain areas of economic relations that require special conditions of operation.

Particularly noteworthy is the work of scholar K. Redko, who studies the use of the mechanism of special legal regimes of economic activity for the restoration of war-affected regions (Donetsk and Luhansk regions) and the annexed Crimea. He demonstrated that the wrong decisions of the government to abolish the preferential taxation regime in special legal regimes of economic activity lead to catastrophic consequences and undermine the possibility of introducing a powerful mechanism for accelerated economic development in Ukraine, which is successfully used around the world. The author substantiates that the purpose of the State in the field of development of special legal regimes of economic activity is to use their effective mechanisms to solve investment, innovation and social problems of the regions. To do this, it is necessary to:

- first, to evaluate the results of special legal regimes of economic activity;
- second, to identify the main trends in regional development (economic, budgetary, social);
- thirdly, to analyze the problems that hinder the necessary socio-economic changes and have a negative impact on the territories of functioning of special legal regimes of economic activity;
- fourthly, to improve the organizational and economic mechanism and regulatory framework of special legal regimes of economic activity, taking into account the previous subparagraphs;
- fifthly, to determine the feasibility and prospects for further development of the special legal regimes of economic activity established in Ukraine.

The author proves that it is necessary to determine the list of industries and types of economic activity which are aimed at the development of special legal regimes of economic activity. The author identifies priorities that will allow to: reduce the cost of funds and time; prevent theft of private and public funds; develop regional targeted programs, depending on the strategy, etc. Priority activities should meet the following requirements: correlate with the purpose and goals of creating special legal regimes for economic activity; not contradict state and regional socio-economic development programs; be economically and financially feasible. The author has developed a mathematical model of economic development of special legal regimes of economic activity which can be used to improve the system of management, control and monitoring of special legal regimes of



**Fig. 1.** Ranking of the directions of pincreasing the social efficiency of special legal regimes of organization and conduct of economic activity under martial law

economic activity, which will allow to transfer the influence of the State from an exogenous factor causing risks, obstacles and threats to an endogenous factor — a source of advantages in the activities of zones, which will make them effective tools for sustainable innovation development, and has conducted a correlation and regression analysis of the dependence of revenues of special legal regimes of economic activity on the

Increasing the social effectiveness of special legal regimes for organizing and conducting economic activity (SESLOCEA) is key to ensuring the sustainable development of society and the well-being of its members. Fig. 1 shows the directions of this process and their ranking under martial law.

The first place is occupied by special legal regimes of organization and conduct of economic activity aimed at creating new jobs and increasing employment due to destruction of production infrastructure and enterprises. This is done by providing tax and other benefits to business entities that create new jobs, supporting the development of small and medium-sized enterprises, implementing vocational training and retraining programs for personnel to work under martial law.

The second priority is to reduce poverty and social inequality by providing targeted social assistance and benefits to vulnerable groups living in the recovery areas, developing social infrastructure in the recovery areas (kindergartens, schools, hospitals, etc.) and introducing social support programs for families with children, people with disabilities and other vulnerable groups affected by the hostilities.

In third place — nstrengthening social responsibility of business by introducing and stimulating the implementation of the principles of social responsibility of business in the activities of subjects of special legal regimes for organizing and conducting economic activity. Creation of favorable conditions for the implementation of social projects and programs by business and the introduction of a system for monitoring and evaluating the social responsibility of entities under special legal regimes for organizing and conducting economic activity under martial law.

The third area is to ensure human rights and freedoms through the introduction of mechanisms to protect the rights and freedoms of people living in the recovery areas, raise public awareness of their rights and freedoms, and ensure access to justice for all residents.

All of this will contribute to improving the quality of life of the population (the fourth area) by increasing the level of access to education, healthcare and other social services, developing infrastructure in the recovery areas (transport, roads, communications, etc.) and ensuring an environmentally safe environment in the recovery areas.

However, some experts identify some other ways to improve the social efficiency of special legal regimes for organizing and conducting economic activity, in particular:

- ensuring accessibility and inclusiveness: removal of barriers to participation in economic activity: simplification of administrative procedures, provision of financial and information support, creation of an accessible environment for people with disabilities; support for socially vulnerable

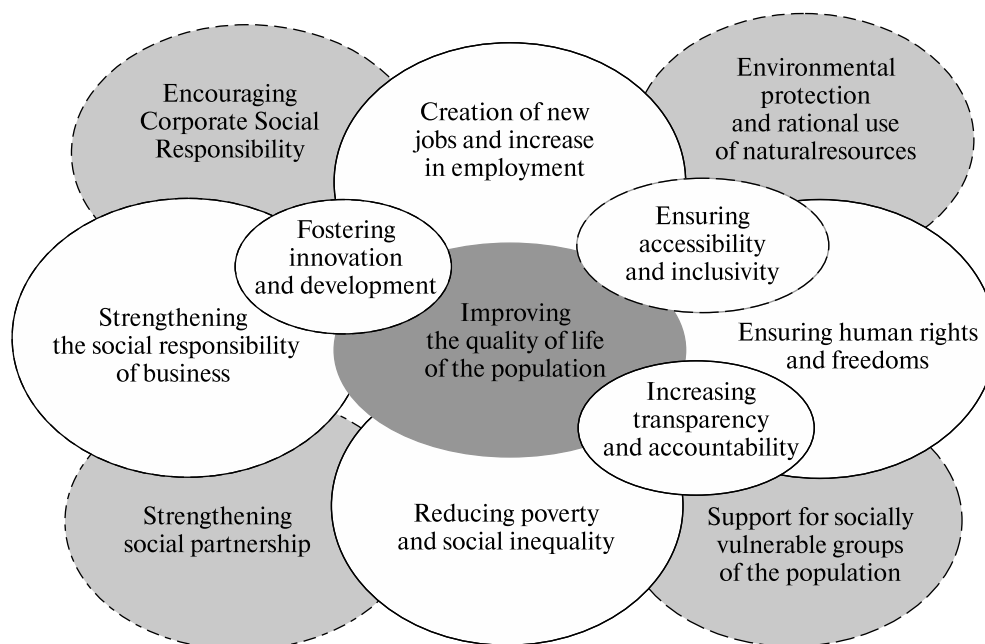


Fig. 2. Complementarity of directions for improving the social efficiency of special legal regimes for the organization and implementation of economic activity

groups: targeted programs to stimulate employment, assistance in the development of entrepreneurship, access to education and social services; promoting corporate social responsibility: encouraging businesses to implement ethical practices, investing in social;

- increasing transparency and accountability: ensuring openness of information on the activities of business entities: publication of financial reports, data on environmental impact and social working conditions; improvement of public control mechanisms; involvement of the public in the decision-making process, public hearings, creation of independent control bodies; strengthening of responsibility for violation of legislation: introduction of stricter sanctions for unfair competition, discrimination, and violation of labor rights;

- stimulating innovation and development: creating a favorable investment climate: reducing tax burden, providing tax benefits, simplifying permitting procedures; supporting research and development activities: funding research, investing in the development of new technologies, creating innovation clusters; human capital development: investing in education and training, improving the skills of personnel, stimulating an entrepreneurial culture;

- environmental protection and rational use of natural resources: revival of the principles of environmental responsibility: application of environ-

mentally friendly technologies, reduction of harmful substances emissions, protection of biodiversity; stimulation of rational use of natural resources: introduction of environmental taxes, introduction of quota systems, support for alternative energy sources; raising environmental awareness: conducting environmental awareness activities, involving the public in environmental protection activities;

- strengthening social partnership: creating mechanisms for dialogue between the government, business and the public: regular meetings, joint projects, search for compromise solutions; supporting the trade union movement: protection of labor rights of employees, promotion of collective bargaining, participation in solving social problems; redeveloping corporate social responsibility: encouraging business to cooperate with non-governmental organizations, implementing socially significant projects.

Fig. 2 presents the complementarity of directions for increasing the social efficiency of special legal regimes of organization and implementation of economic activity.

It is important to note that each special legal regime for organizing and conducting economic activity has its own peculiarities, and therefore the directions of increasing its social efficiency should be clearly defined and adapted to the martial law. Increasing the social efficiency of special legal

regimes for organizing and conducting economic activity requires a comprehensive approach involving all stakeholders: the state, business, the public and scientific institutions. The effectiveness of the implementation of these areas should be constantly monitored and evaluated in order to make the necessary adjustments to the current regulatory framework.

**Conclusions.** Increasing social efficiency is not an end in itself, it should lead to an increase in the socio-economic efficiency of special legal regimes for organizing and conducting economic activity. Social and economic efficiency are interrelated and condition each other. The ultimate goal of production and the level of social development determine this conditionality.

Increasing the social efficiency of special legal regimes directly and indirectly, through the development of social production, affects the level of income, the level of satisfaction of needs and the comprehensive development of people. Special legal regimes for economic activity are an important topic, especially in the context of the development of modern society, which provide for a special procedure for legal regulation of economic activity and are aimed at achieving certain goals, such as stimulating economic development or protecting the interests of business entities. There are different types of special legal regimes, such as free economic zones and technology parks. Each type has its own characteristics and scope of application.

Scholars are actively researching special legal regimes, determining their effectiveness and possibilities of use. For example, K. Redko's research has demonstrated the importance of special legal regimes for the development of war-affected regions.

The author identifies the key areas of improving the social efficiency of special legal regimes under martial law: creation of new jobs and increase in employment; reduction of poverty and social inequality; strengthening of social responsibility of business; ensuring human rights and freedoms; improvement of the quality of life of the population; it is important to note that these are only some of the possible areas, and their priority may vary depending on specific conditions.

The author ranks the areas for improving the social efficiency of special legal regimes under martial law, which allowed identifying additional areas for improving the social efficiency of special legal regimes, such as: ensuring accessibility and inclusiveness; supporting socially vulnerable groups; promoting corporate social responsibility; increasing transparency and accountability; stimulating innovation and development; environmental protection and rational use of natural resources; and strengthening social partnership.

The author emphasizes the importance of a comprehensive approach to improving the social efficiency of special legal regimes with the involvement of all stakeholders. It is recommended to constantly monitor and evaluate the effectiveness of implementation of these areas with a view to making the necessary adjustments to the current legal framework.

Increasing the social efficiency of special legal regimes is an important condition for the sustainable development of society and the well-being of its members. The implementation of the recommendations mentioned in the text will maximize the positive impact of special legal regimes on the lives of people and society as a whole. It is in this context that further research should be conducted in the postwar period.

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## НАПРЯМИ ПІДВИЩЕННЯ СОЦІАЛЬНОЇ ЕФЕКТИВНОСТІ СПЕЦІАЛЬНИХ ПРАВОВИХ РЕЖИМІВ ОРГАНІЗАЦІЇ ТА ЗДІЙСНЕННЯ ЕКОНОМІЧНОЇ ДІЯЛЬНОСТІ

Підвищення соціальної ефективності спеціальних правових режимів організації та здійснення економічної діяльності прямо, через розвиток суспільного виробництва, впливає на рівень доходів, рівень задоволення потреб населення та загальний розвиток держави. Спеціальні правові режими організації та здійснення економічної діяльності передбачають особливий порядок правового регулювання господарської діяльності. А кожен їх вид має свої особливості та сферу застосування. Визначено напрями підвищення соціальної ефективності спеціальних правових режимів організації та здійснення економічної діяльності і проведено їх ранжування в умовах воєнного стану: створення нових робочих місць та підвищення рівня зайнятості; зменшення рівня бідності та соціальної нерівності; посилення соціальної відповідальності бізнесу; забезпечення прав та свобод людини; покращення якості життя населення. Також визначено додаткові (комплементарні) напрями підвищення соціальної ефективності спеціальних правових режимів організації та здійснення економічної діяльності: забезпечення доступності та інклюзивності; підтримка соціально вразливих груп; заохочення корпоративної соціальної відповідальності; підвищення прозорості і підзвітності; стимулювання інновацій і розвитку; захист довкілля та раціональне використання природних ресурсів; зміцнення соціального партнерства. Підкреслено важливість комплексного підходу до підвищення соціальної ефективності спеціальних правових режимів організації та здійснення економічної діяльності із залученням усіх стейкхолдерів. Рекомендовано постійно моніторити та оцінювати ефективність реалізації зазначених напрямів з метою внесення необхідних коректив у чинну нормативно-правову базу. Підвищення соціальної ефективності спеціальних правових режимів організації та здійснення економічної діяльності є важливою умовою сталого розвитку суспільства і добробуту. Реалізація зазначених рекомендацій допоможе максимізувати позитивний вплив спеціальних правових режимів організації та здійснення економічної діяльності на життя людей і суспільство, зокрема в умовах воєнного стану.

**Ключові слова:** *напрями, соціальна ефективність, спеціальний правовий режим, економічна діяльність, воєнний стан.*