

<https://doi.org/10.15407/econlaw.2025.04.096>
УДК 346.548(477):330.34-027.21

Tetiana HUDIMA, Dr. Sci. (Law), Associate Professor,
Deputy Head of the Department, Department of Problems
of Modernization of Economic Law and Legislation
State Organization “V. Mamutov Institute of Economic
and Legal Research of the National Academy of Sciences of Ukraine”, Kyiv, Ukraine
orcid.org/0000-0003-1509-5180

Yuliia YERSHOVA, PhD student
State Organization “V. Mamutov Institute of Economic
and Legal Research of the National Academy of Sciences of Ukraine”, Kyiv, Ukraine
orcid.org/0009-0005-5096-4953

Anton SOSHNYKOV, PhD (Law), Associate Professor,
Senior Researcher, Department of Problems of Modernization
of Economic Law and Legislation
State Organization “V. Mamutov Institute of Economic
and Legal Research of the National Academy of Sciences of Ukraine”, Kyiv, Ukraine
orcid.org/0000-0003-4998-9713

BUSINESS RELOCATION IN UKRAINE: STATE SUPPORT MECHANISMS AND LEGAL GAPS

Keywords: state support, business relocation, enterprise, socially responsible behavior, public policy, government program, economic recovery, tax incentives, business preferences, vulnerable groups, displaced persons, the Russia — Ukraine war.

This article explores the legal and policy framework of state support for business relocation in Ukraine in response to the full-scale war. Drawing on both national practices and international experience in post-crisis economic recovery, the study assesses the effectiveness of current instruments, such as organizational assistance, preferential leasing, regional grant programs, and international donor initiatives. The findings indicate that while the Ukrainian government launched the relocation program quickly and effectively ensured logistical support, the legal and financial mechanisms remain fragmented, with limited systemic tools for post-relocation business development. The article highlights key challenges, including bureaucratic complexity, unequal regional support, and the absence of a unified national strategy. Based on best practices from countries like the United States, Japan, and New Zealand, it outlines priority directions for Ukraine: targeted wage subsidies, concessional financing, tax incentives, institutional support, and coordinated governance mechanisms. The paper concludes that relocated enterprises should be integrated into a broader policy of economic resilience and regional development, with clear legislative and programmatic backing at both national and local levels.

Introduction. The full-scale military aggression of the Russian Federation against Ukraine in 2022 created unprecedented challenges for Ukrainian businesses. Under conditions of occupation (or the threat thereof) and ongoing hostilities, a significant number of enterprises were forced to suspend their operations or reduce production volumes. For many companies, the only means of survival was to relocate their production facilities from dan-

Cite: Hudima T., Yershova Yu., Soshnykov A. Business relocation in Ukraine: state support mechanisms and legal gaps. *Economics and Law*. 2025. No. 4. P. 96—109. <https://doi.org/10.15407/econlaw.2025.04.096>

gerous regions to safer areas within Ukraine — a process known as business relocation. The relevance of studying this phenomenon lies in its widespread nature and its critical role in preserving the country's economic potential during wartime. Some experts refer to analytics provided by Opendatabot, which indicate that over 11,000 companies changed their legal address in 2024, 14,000 in 2023, and nearly 2,000 in 2022. However, this data is not fully representative, as according to the same Opendatabot, more than 15,500 companies changed their legal address in 2021 — prior to the full-scale invasion [1]. This suggests that company relocation occurs under the influence of various circumstances.

According to the Ministry of Economy of Ukraine, from February 24, 2022, to December 2024, a total of 885 enterprises were relocated under the government relocation program, with 700 of them resuming operations in their new locations. During this period, more than 1,968 relocation applications were submitted [2]. The actual number of relocated businesses is likely much higher, as the majority of companies undertook the relocation independently, without government assistance. At the same time, official data indicate that the government program did not gain wide popularity, suggesting a need to improve this policy instrument. The fiscal potential of relocated businesses is also noteworthy: for example, companies that moved from the Kherson region alone paid over UAH 160 million in taxes in 2022, nearly UAH 57 million in 2023, UAH 217 million in 2024, and more than UAH 70 million in the first months of 2025 [3]. Business relocation remains a relatively new phenomenon for Ukraine's economy and legal system. As a result, the regulatory and legal mechanisms for supporting such enterprises are still in the early stages of development [4]. In this context, government support for relocated businesses is critically important for preserving or creating jobs, restoring economic activity, and facilitating the rapid recovery of war-affected regions.

Despite the critical importance of business relocation, the effectiveness of the current legal framework supporting relocated enterprises remains uncertain. This raises a key question: are the existing legal instruments in Ukraine sufficient to support relocated businesses, do they meet the contemporary challenges, and how can they be improved in light of best international practices?

Until now, state policy has primarily focused on organizing the relocation process itself — such as

transporting equipment and identifying production facilities. However, the needs of relocated businesses extend far beyond physical relocation. These enterprises often face financial losses, broken supply chains, loss of staff and clients, and the necessity to adapt to new markets [5]. Therefore, a critical analysis of the legal mechanisms for state support during business relocation is needed, along with the development of proposals for a comprehensive and targeted assistance strategy. Such a strategy should take into account both the national realities of wartime and the lessons of international experience in post-disaster business recovery — whether resulting from military, technological, or natural crises [6]. These types of events can pose serious threats to business continuity and to the country's overall economic resilience.

The aim of this article is to analyze the existing legal instruments of state support for relocated businesses in Ukraine and to assess their effectiveness, as well as to develop proposals for improving legislation and public policy in this area.

Literature review. The issue of business relocation during wartime has only recently begun to attract the attention of researchers, reflecting the novelty of this phenomenon. To date, there are still relatively few studies focused specifically on legal aspects. Notably, V. Tsyupryk [4] conducted one of the first theoretical and legal analyses of enterprise relocation under martial law. He outlined the legal foundations of the government's relocation program and identified a number of inconsistencies in the regulatory framework that require resolution. Economists Melnyk & Leshchukh [5] examined the trends in national industrial relocation during 2022, highlighting the main challenges and risks associated with the process. They emphasized the importance of designing a dedicated state relocation program with embedded financial incentives to encourage domestic relocation and prevent the outflow of businesses abroad. Another group of Ukrainian scholars [7] focused on the relocation of businesses to the western regions of Ukraine, which are considered relatively safer. They stressed that relocated enterprises possess specific vulnerabilities and require targeted support measures, as universal business assistance mechanisms in crisis conditions may prove inadequate. In particular, these authors proposed tools to mitigate risks for relocated businesses: simplified access to public support through a “single-window” mechanism, the introduction of development grants and vouchers, rent relief,

the creation of industrial clusters in relocation regions, and tax holidays for enterprises that have moved [7]. Thus, Ukrainian researchers broadly agree on the need for targeted measures specifically tailored to relocated business entities, as they have suffered particular disruptions, and such support should complement general business assistance programs during times of crisis.

At the same time, there is a substantial body of international research dedicated to the recovery and support of businesses following natural disasters or other catastrophic events, which may offer valuable insights for Ukraine. Classic studies focus on the impact of natural disasters on small and medium-sized enterprises. For example, Dahlhamer and Tierney, based on their analysis of the 1994 Northridge earthquake (USA), found that the extent of physical destruction and disruption to infrastructure significantly increased the risk of business closure or forced relocation. Smaller and newer firms proved to be especially vulnerable, with substantially lower chances of post-disaster recovery in the absence of external assistance [8]. Subsequent studies have confirmed that the availability of state support directly influences business survival in the post-disaster period. In particular, McDonald et al. [9]. In their econometric analysis of the aftermath of Hurricane Katrina, they demonstrated that small businesses with access to formal financial resources — such as insurance payouts or concessional loans from public agencies — were significantly more likely to recover and return to pre-disaster revenue levels compared to those that relied solely on informal sources or internal reserves. Xiao & Van Zandt [10], studying community recovery after a natural disaster, identified a strong spatial and social correlation between the return of residents and the revival of local businesses: the restoration of housing and the return of workers are prerequisites for business recovery, while the relaunch of enterprises, in turn, encourages population return. These findings are highly relevant for Ukraine, where business relocation is closely intertwined with the internal displacement of workers and their families.

A separate strand of international literature focuses on evaluating the effectiveness of specific business support programs implemented after disasters. For instance, Fischer-Smith [11] analyzed New Zealand's response following the 2011 Christchurch earthquake. The New Zealand government introduced a targeted Earthquake Support Subsidy program that provided wage subsidies to employees of

small and medium-sized enterprises affected by the disaster. The study found that this rapid financial intervention enabled thousands of small businesses to avoid immediate closure, retain their workforce, and resume operations in a relatively short period [11]. This example highlights the critical role of timely financial injections in preserving business continuity.

Conversely, some studies emphasize that not all forms of support are equally effective. Cole et al., examining the recovery of industrial enterprises following the 2011 Great East Japan Earthquake, discovered that pre-established business continuity plans and diversified logistics supply chains significantly improved post-disaster sales performance, whereas direct government cash transfers had no statistically significant impact on revenue recovery. Instead, access to credit and deferred payments from local banks or business partners proved more effective in facilitating recovery [12]. These findings suggest that well-designed planning and targeted assistance, such as support for staff retention or infrastructure restoration, may be more effective than one-off, non-specific financial disbursements. This insight is particularly relevant for Ukraine in the context of designing support programs for relocated businesses. The focus should be on tools that genuinely stimulate the resumption of economic activity, rather than simply compensating for losses — especially when regional and local support mechanisms complement national-level programs.

In summary, the academic foundation on the topic of business relocation and state support in wartime conditions is still in the process of formation. There is a growing understanding of the key challenges: the inadequacy of legal mechanisms, the lack of targeted financial incentives, and the need to integrate the efforts of the national government, local authorities, and international partners. International experience in post-crisis business recovery provides valuable guidance on which support tools tend to be most effective. The following sections of this article analyze how these insights are reflected in current Ukrainian practices and legislation, and what improvements are necessary to ensure the successful relocation and development of displaced enterprises.

Results and discussions. The armed aggression of the Russian Federation has caused large-scale destruction of industrial and infrastructure facilities in Ukraine, which has significantly undermined the country's economic processes. During the ongoing military conflict, intensive internal displacement of

the population, state institutions, and businesses has been observed, along with deepening macro-economic imbalances, low mobilization of public revenues, deteriorating social indicators, and weakening institutional capacity. The combination of these factors considerably complicates economic recovery and revenue generation both at the national level and for individual economic actors. Accordingly, one of the practical tools to address these challenges is the relocation of enterprises even before the end of hostilities [13].

General Approaches to State Support for Business. Ukraine has a legislative framework aimed at creating favorable conditions for business development, which also indirectly applies to relocated enterprises. Article 7 of the Law of Ukraine “On the Principles of Domestic and Foreign Policy” of July 1, 2010, No. 2411-VI, proclaims among the key principles of domestic economic policy the following: “creating favorable conditions for entrepreneurship development, simplifying the conditions for starting and exiting a business, reducing state interference in the economic activities of business entities, and streamlining the permit system” [14]. The Economic Code of Ukraine (now repealed), in its Article 48, defined the main forms of state support for entrepreneurship aimed at stimulating enterprise development. These included the allocation of land plots for siting production facilities, granting the use of state-owned assets, assistance with workforce retraining, the development of industrial and technology park infrastructure, financial incentives for innovation, and tax benefits, among others. The law also singled out support for small businesses as a separate priority. Accordingly, the state was required to simplify market entry and exit conditions, reduce the administrative burden, and ensure access to credit [15].

Building upon these legislative provisions, the Law of Ukraine “On the Development and State Support of Small and Medium-Sized Enterprises” was adopted to establish the legal and economic foundations for supporting SMEs [16]. Article 4 of this law outlines the main types of financial state support, including: partial compensation of interest rates on loans; partial compensation of leasing and factoring payments and payments for the use of guarantees; provision of guarantees and sureties for loans; provision of loans, including microloans, for starting and conducting business activities; provision of loans for the acquisition and implementation of new technologies; and financial support

for the introduction of energy-saving and environmentally friendly technologies.

Although these legal acts were not designed to address wartime business displacement, the instruments they contain could potentially be applied to relocated enterprises. For instance, a relocated small business could, in theory, qualify for interest-free loans or partial interest rate compensation under existing SME support programs. However, as of 2022, there was no specific legal regime or program tailored for enterprises relocating within the country due to economically hazardous events.

Such a need had already emerged before the full-scale war, specifically, in 2014, following the annexation of the Autonomous Republic of Crimea and the outbreak of military conflict in the Donetsk and Luhansk regions. Unfortunately, the state did not develop an appropriate legal framework, and as a result, no dedicated mechanisms of state support were introduced.

Legal Regulation and Forms of State Support for Relocated Businesses. In response to the challenge of mass business displacement from areas of active hostilities, the Government of Ukraine launched the Business Relocation Program in March 2022. The regulatory foundation for this program consisted of several key legal acts:

- Cabinet of Ministers Resolution No. 246-r of March 25, 2022, “On the approval of the plan of urgent measures for the relocation, if necessary, of production facilities of business entities from the territories where hostilities are taking place and/or there is a threat of hostilities to a safe area” [17]. This resolution defined the relocation procedure and identified the responsible government authorities at the national level. According to the plan, the Ministry of Economy of Ukraine coordinates the collection of applications from businesses; the State Emergency Service of Ukraine and JSC “Ukrzaliznytsia” (Ukrainian Railways) are responsible for the transportation of equipment; regional military administrations (RMAs) are tasked with selecting suitable production sites; and the Ministry of Digital Transformation is responsible for launching an information platform to facilitate communication;
- Cabinet of Ministers Resolution No. 305 of March 17, 2022, “On the specific operations of JSC “Ukrposhta” under martial law”, assigned new functions to the national postal operator, including free transportation of property belonging to domestic companies (as determined by the Ministry of Economy) [18]. These legislative acts laid the

groundwork for the subsequent large-scale relocation of businesses.

Later, at the initiative of the Government of Ukraine, the Verkhovna Rada adopted Law of Ukraine No. 7192 of April 1, 2022 [19], which amended the Law “On the Lease of State and Municipal Property” by authorizing the Cabinet of Ministers to establish a special leasing procedure during martial law. On this basis, the Cabinet of Ministers issued Resolution No. 634 of May 27, 2022, “On the specifics of leasing state and municipal property during martial law” [20], which introduced simplified leasing procedures and incentives for businesses. These include shorter review periods for applications, the possibility of signing lease agreements without auctions, and symbolic fees (e.g., 1 hryvnia per square meter) in certain cases. It is important to note that, as of mid-2022, these benefits were not specifically targeted at businesses with “relocated” status; instead, they applied broadly to all tenants during martial law. Scholars have emphasized the need to introduce additional advantages specifically for relocated enterprises — such as longer preferential lease terms or priority access to public facilities [4].

The state declared that one of the key goals of the recovery and sustainable development strategy for small and medium-sized enterprises (SMEs) was to facilitate business relocation to safer regions, thereby enabling the full restoration of operations. This strategy includes measures such as: enhancing the government relocation program through direct state support (site search, transportation, adaptation in a new location); combining relocation assistance with grants to offset startup costs; and attracting development partners to co-finance relocation initiatives [21]. The national recovery strategy identifies the following groups as key beneficiaries: women entrepreneurs, young entrepreneurs, individuals over 50, internally displaced persons (IDPs), war veterans, and persons with disabilities — especially those seeking to integrate into the modern labor market or start their own businesses. A priority of state policy is also the development of entrepreneurial initiatives through targeted training programs, adapted to the needs of these groups. Such programs focus on essential entrepreneurial skills (including social, financial, and digital literacy) and provide mentorship to help launch viable business projects [21].

According to the government relocation program, businesses wishing to relocate initially submitted their applications via a Google Form. Later, a specialized online platform — relocate.prozorro.sale,

was developed to facilitate the process. After the application, potential relocation sites were identified for the enterprise, primarily in the western and later also in the central regions of Ukraine, where there were no active hostilities. Once the logistics were agreed upon, the government assisted with transporting equipment (mostly by rail), and local authorities received and accommodated the business at the new location.

State support under this program was mainly organizational and logistical in nature, while financial costs for resuming operations were borne by the businesses themselves.

As of June 2022, the Ministry of Economy reported that 1,612 relocation requests had been submitted, of which approximately 606 enterprises had been relocated, and more than 64% of them resumed operations in the new location [22]. In the following months, the number of companies relocated through the program increased: by December 2024, 865 businesses had been moved, of which 700 had resumed their operations [2]. These figures demonstrate the significant scale of the government program, but also indicate that some businesses were unable to resume operations even after relocation — suggesting that relocation alone is insufficient without continued support.

To support relocated businesses and facilitate employment, the State Employment Service implemented several targeted initiatives. These include: facilitating integration of relocated enterprises into regional labor markets; supporting the recruitment of qualified staff; offering customized vocational training to meet the specific needs of relocated enterprises; and disseminating information about staffing needs through job platforms developed by the State Employment Service to connect businesses with suitable candidates [2].

Prioritization of State Support and Socially Responsible Business Relocation. Given limited budgetary resources, any form of state support, including support for relocated enterprises, must be prioritized. One of the key criteria for such prioritization could be compliance with principles of socially responsible behavior [23, 24]. For example, when submitting an application through the Government Relocation Program, the Ministry of Economy of Ukraine should assess the company’s past and current economic activities. This may include: absence of tax arrears (except in cases where the company has entered into installment or deferral agreements and complies with payment schedules); no inclusion of

the company or its director in the Unified State Register of Persons Who Committed Corruption Offenses; no liability for violations of the Law of Ukraine “On the Protection of Economic Competition”; and no personal special economic or other restrictive sanctions imposed on the company or its founders. This would constitute a preliminary compliance screening of potential relocation beneficiaries.

As previously mentioned, the role of regional and local authorities is particularly important in supporting relocated businesses. Therefore, local communities should conduct their own evaluation, especially when providing regional or municipal support. Local authorities have a vested interest in ensuring that their community hosts not a so-called “predatory enterprise”, focused solely on maximizing profits at the expense of environmental or social costs, but rather a responsible taxpayer and partner, committed to protecting the environment, respecting regional traditions, and engaging in social initiatives. Communities need to understand the background and intentions of incoming businesses — what their history is, what they offer, and how they envision operating in their new location. A balance between public and private interests must underpin such cooperation.

In wartime conditions, employment creation becomes especially important. The state should encourage relocated businesses to bring their existing employees with them to new regions (who often become internally displaced persons themselves), and to hire local residents. This would help maintain or even increase the average number of employees. A business's efforts to preserve its workforce should be viewed as a component of socially responsible entrepreneurship. A possible support mechanism could include financial compensation for relocated enterprises that maintain their staffing levels, such as tax relief linked to employee retention.

As of recent data, relocated enterprises have contributed meaningfully to local employment: in Vinnytsia Oblast, 3,661 persons were employed [25], in Rivne Oblast, 259 persons (including 240 local residents and 19 IDPs) [26]; in Khmelnytskyi Oblast, 140 persons (19 IDPs) [27], in Ternopil Oblast, 164 persons (26 IDPs) [28], in Ivano-Frankivsk Oblast, 448 persons (74 IDPs) [29]. These figures demonstrate that relocated enterprises have actively employed local populations, which is undoubtedly a positive outcome. However, in some regions, the share of socially vulnerable groups (particularly IDPs) remains quite low. Moreover, the overall number

of officially recorded employees at such enterprises is inconsistent, indicating either a lack of proper reporting by state authorities or informal employment practices within relocated companies.

Given the large number of internally displaced persons across the country, ensuring employment for this vulnerable group must move beyond being a declared priority [30] and become a concrete direction of state policy. For instance, financial support to relocated enterprises could be made conditional upon the employment of IDPs (e.g., at least 5—10% of staff). Additionally, separate compensation mechanisms could be introduced — such as partial wage subsidies or tax relief — for enterprises employing a high percentage of socially vulnerable individuals (e.g., IDPs, war veterans, persons with disabilities, pre-retirement age individuals), for example, when they constitute over 50% of the workforce.

It is important to note that, in addition to nationwide measures, regional and municipal initiatives also play a significant role in supporting relocated businesses. Regional military administrations, particularly in western regions, are not only responsible for receiving enterprises, but also for designing incentives to encourage these businesses to remain and create jobs locally. One of the first such efforts was launched in Lviv Oblast, where the Regional Military Administration approved a dedicated Regional Program for Supporting Relocated Businesses in 2022. This program provides non-repayable financial assistance to eligible enterprises. Under its conditions, a relocated business that re-registers in Lviv Oblast is granted UAH 100,000. If the enterprise employs 20 or more internally displaced persons, it receives an additional UAH 100,000. Furthermore, the program includes reimbursement of electricity grid connection costs (up to UAH 750,000), and the provision of vouchers of up to UAH 50,000 for marketing services and up to UAH 80,000 for product certification [31].

By the third year of large-scale business relocation, an analysis of local programs reveals that some regions still lack effective support mechanisms for relocated enterprises. In other regions, the forms of support available to relocated businesses are identical to those offered to local enterprises, provided that the company re-registers as a legal entity within the region. However, given that relocated businesses have suffered severe disruptions, there is a strong case for introducing additional, targeted support measures.

For example, Chernivtsi Oblast has implemented a compensation program specifically for relocated

businesses. Enterprises that have re-registered in Chernivtsi Oblast may receive the following support from the Chernivtsi Regional Military Administration: partial reimbursement of rental costs for production facilities for a period of two months (up to UAH 100,000 per company); 30% compensation of the cost of new production equipment, purchased with bank loan funds after February 24, 2022 (up to UAH 100,000 per company). The total budget of the program is UAH 2 million [32].

The comparative overview of regional support programs demonstrates significant variation in approaches across Ukrainian regions. While some oblasts, such as Lviv, Chernivtsi, and Rivne, have implemented targeted mechanisms for relocated enterprises (including non-repayable grants, rent and logistics reimbursement, and tailored support for IDPs), others have extended general SME instruments without specific adaptations to the relocation context.

A number of regions (e.g., Sumy, Zaporizhzhia, Luhansk) have announced support programs, but actual uptake or implementation remains limited due to either a lack of applications, post-conflict conditions, or insufficient communication. Importantly, in many regions, state aid is still distributed on a first-come, first-served basis, without qualitative evaluation of applicants. In these cases, formal compliance (e.g., tax payment) is assessed, but social impact and partnership history with local communities are not considered. This undermines the principle of socially responsible relocation and may limit long-term integration outcomes.

Thus, the data suggest the need to: standardize key evaluation criteria across regions, prioritize businesses with social engagement and compliance re-

cords, and introduce competitive procedures based on transparency, inclusiveness, and public benefit.

In addition to financial assistance, several regions have launched information and coordination tools to support relocated enterprises: Rivne Oblast: Developed the portal “restartbusiness.in.ua” and established a dedicated call center [26]; Lviv: Launched a Telegram channel to coordinate relocation-related business needs; Zakarpattia: Introduced a chatbot to facilitate communication between authorities and businesses; Ivano-Frankivsk: Created the online platform “Save Business Now” to offer relocation-related information; Vinnytsia: Since April 2023, operates a Relocation and Communication Hub that informs businesses about local opportunities, assists with site selection and preparation, infrastructure access, and production setup [36].

These efforts reflect an emerging partnership between central and local governments: the national level provides the logistical and legal framework, while local communities offer targeted integration and support mechanisms.

When assessing the effectiveness of government support for relocated businesses, several key aspects must be considered, including the speed of response, the simplicity of administrative procedures, the adequacy of the assistance provided, and the actual outcomes in terms of businesses resuming operations.

A clear positive aspect is the fact that the government launched the relocation program promptly, within a month after the full-scale invasion began, and a system for submitting applications and transferring businesses was already operational. This swift action helped save hundreds of companies from destruction or complete shutdown. The business

Regional Support Programs for Relocated Businesses

| Region | Support Type | Conditions | Budget |
|---|--|--|---------------------------|
| Chernivtsi Oblast [32] (Oschadbank, n.d.). | Rent reimbursement for 2 months (up to UAH 100,000); 30% of equipment costs (with loans after 24.02.2022) | Re-registration; proof of purchase post-invasion | UAH 2 million |
| Rivne Oblast [26] | Interest rate compensation; equipment support; defense R&D documentation reimbursement; workforce training | Priority access for relocated businesses | Not specified |
| Khmelnyskyi Oblast [27] | Preferential loans for investment projects | SME Development Program 2024—2025 | Regional budget |
| Kyiv Oblast [33] | Interest reduction to 0% for MSMEs | Under “Competitive Kyiv Region” Program | Not specified |
| Sumy Oblast [34] | One-time relocation grant (up to UAH 200,000) | For relocated or war-affected businesses | No applications (04/2025) |
| Zaporizhzhia Oblast [35] | Interest compensation; grants for veterans; dual-use goods production support | Includes relocated enterprises | Not specified |

community generally responded positively to the government's efforts in organizing relocation, especially to the provision of free railway transportation, which was crucial for many manufacturers with large-scale equipment. Without this support, transporting such equipment would have been prohibitively expensive, or businesses might have been forced to leave it behind — risking damage, destruction, or even its use by occupying forces.

Another advantage was the digitalization of the process, whereby applications were submitted through a dedicated online platform, and a public database of available industrial premises in safer regions was established. This enhanced transparency and facilitated more effective decision-making regarding relocation options.

However, as the analysis reveals, the current support instruments also suffer from several weaknesses. Most notably, the primary focus was placed on physical relocation, while the financial and operational needs after relocation remained insufficiently addressed. The state did not introduce a centralized mechanism for providing direct financial subsidies to relocated businesses (except for some of the local programs and a limited number of grants from international donors). As a result, many businesses that managed to relocate face a shortage of working capital necessary to restart production, renovate or adapt leased facilities, and hire and train new staff. International experience shows that without a rapid financial cushioning, many SMEs fail to survive crises [9]. Therefore, the absence of a centralized grant or concessional loan mechanism for relocated enterprises represents a critical policy gap.

Secondly, the procedures for obtaining existing forms of support are sometimes overly complicated. For instance, in order to benefit from preferential leasing of state property, businesses must go through a bureaucratic approval process involving the State Property Fund of Ukraine or local authorities, which can be time-consuming. Similarly, many local financial support programs require companies to re-register in the new region — this creates additional administrative burdens. Researchers have proposed simplifying these procedures through a “one-stop shop” principle, whereby a relocated business could submit a single application and gain access to all available benefits and payments [7]. As of now, however, this principle has not been implemented — support remains fragmented across different institutions and levels of government, each with its own rules and requirements.

Thirdly, the regulatory framework for the relocation program contains certain ambiguities and contradictions that may deter business participation. For example, at the start of the program, government communications suggested that businesses would be expected to “return” to their original locations after the war [4]. Although this was not a formal legal requirement, the message may have discouraged some business owners from engaging with the program, particularly if they preferred to remain permanently in the new region. Currently, the issue remains unresolved: relocated businesses are free to decide whether to return, and the state has not established any formal obligation to do so. Experts argue that relocation policy should be more flexible, supporting businesses both during relocation and afterward — whether they choose to stay in the new location or return home after the war [5]. The primary goal should be to retain the enterprise within the national economy, regardless of its geographic location.

Fourth, the issue of cross-border relocation remains unaddressed. The government's relocation program focuses exclusively on internal relocation, which is understandable given the need to preserve domestic jobs and the tax base [37]. However, some enterprises—particularly in high-tech sectors — have been forced to temporarily move equipment or partial operations abroad (e.g., to Poland or other EU countries) due to energy instability, resource shortages, or the risk of renewed missile attacks, even in rear regions. Current Ukrainian legislation does not contain any special provisions for supporting external relocation, and existing programs cover only internal displacement. As a result, businesses that relocate abroad temporarily must operate independently, without access to government aid instruments. This creates a legal vacuum which may become more pressing in the event of a prolonged conflict or future crises. At the same time, the more effective the state is in supporting domestic relocation, the less likely businesses will be compelled to move abroad. Nonetheless, government assistance should be available for international relocation in cases involving the preservation of unique industrial equipment or national cultural assets [37].

International Experience and Lessons for Ukraine. An analysis of international practices in business recovery following economically hazardous or emergency events highlights several key support instruments that have proven effective and could be applied or adapted in the Ukrainian context.

1. *Direct wage subsidies for job retention.* As previously discussed, the example of New Zealand [11] demonstrated that state-funded payroll support can help enterprises survive the early months of a crisis without losing their workforce. In the context of business relocation, such an approach is especially relevant: if a company relocates together with its employees or hires displaced persons in a new region, a temporary state wage subsidy (for example, for a period of 3—6 months) could provide a strong incentive to preserve jobs. The fiscal cost of such programs is typically offset by the prevention of unemployment and the faster recovery of tax revenues once businesses resume operations.

2. *Preferential loans and grants for business recovery.* In the United States, following major natural disasters, the Small Business Administration (SBA) provides affected entrepreneurs with low-interest loans for repairs and working capital, as well as partial guarantees on commercial credit lines [9]. A similar mechanism could be applied to support relocated Ukrainian businesses — for instance, via the state-owned Ukreximbank or other banks operating under state guarantees. It is crucial that access to such resources be fast and involve minimal bureaucracy, as relocated enterprises often need liquidity immediately after moving. In addition to loans, targeted grants for relocation and production re-equipment, already offered by international donors, have proven to be effective tools. In 2022—2023, the EU and partner governments allocated funds to support Ukrainian businesses [38, 39]. Integrating these external resources into a national-level strategy — for example, by creating a dedicated international assistance fund for relocated businesses — would significantly increase the overall impact of support. Such a fund would give businesses a clear, centralized entry point for grant applications, rather than forcing them to search across fragmented programs.

3. *Tax incentives.* Reducing the tax burden on businesses during periods of crisis is a common international practice. In 2022, Ukraine introduced a preferential tax regime — a flat 2% turnover tax — available to most businesses, including relocated ones. However, this measure was a general anti-crisis response and did not specifically address the unique challenges faced by relocated enterprises.

Looking ahead, the government could consider introducing targeted tax holidays for relocated companies during the first 1—2 years following their move. Mulska et al. [7] suggest that such exemptions

would be particularly appropriate for enterprises in strategic sectors, such as mechanical engineering, chemicals, or defense industries, that relocate to western Ukraine. This would both incentivize industrial development in relatively safe regions and help offset the losses incurred due to relocation. Of course, any tax relief must be consistent with Ukraine's fiscal capacity and its international obligations, including the state aid rules under the EU, Ukraine Association Agreement. However, under conditions of war and reconstruction, such measures appear fully justified as tools to support economic resilience and regional recovery.

4. *Institutional and informational support.* In addition to direct financial aid, relocated businesses require advisory and informational assistance. International experience shows that the presence of support networks, such as business associations, chambers of commerce, and local development agencies, facilitates a faster recovery of the business sector after a crisis [10]. Ukraine has already taken initial steps in this direction: platforms for sharing relocation experiences have been established, and communication among entrepreneurs in host regions is improving. Melnyk & Leshchukh [5] emphasize the key role of local employment centers in the relocation process, particularly in assisting businesses with workforce recruitment. It is also advisable to develop industrial parks tailored to the needs of relocated enterprises, providing fully equipped “turn-key” infrastructure-similar to the Japanese model after the 2011 earthquake, where dedicated industrial zones were built for displaced companies [12]. For small businesses, consulting support on business model adaptation, marketing in the new region, and sourcing new suppliers is crucial. Such services can be provided both by public projects (e.g., Diia.Business) and international development organizations (such as USAID, GIZ, etc.), which already implement programs aimed at relocated enterprises.

In summary, international experience suggests that support for relocated businesses must be multi-dimensional: combining financial aid, tax incentives, institutional support, and market access. Effective coordination of these tools is also essential. As noted by the National Institute for Strategic Studies [40], the relocation program has created the foundation for a rapid restart of business operations, but further efforts must focus on resolving issues related to market integration, logistics, and sustainable development of relocated companies within their new regional contexts. The next step should be the

adoption of a comprehensive strategy that transforms forced relocation into a development opportunity — for both the enterprises themselves and the receiving territorial communities.

Conclusions. Business relocation during wartime has become a critically important mechanism for preserving economic activity in Ukraine. State support for this process is an essential precondition for its success, as many enterprises would not have been able to resume operations in new locations without such assistance. Based on the conducted analysis, the following key conclusions can be drawn:

The regulatory framework for supporting relocated businesses in Ukraine was developed within a short timeframe in response to a specific economically hazardous event — namely, the outbreak of hostilities. For the first time, the government introduced a Business Relocation Program, which provided logistical support for transfers and implemented preferential leasing conditions for state-owned property during martial law. These were important first-step measures that helped hundreds of displaced companies. However, the current legal regulation remains fragmented: there is still no dedicated law or long-term state program that comprehensively covers support for relocated enterprises, from the moment of relocation through to the full restoration of their activities.

Existing support tools are primarily focused on organizational assistance (transportation, site selection) and, to a lesser extent, financial incentives. Elements of financial support (preferential loans, grants, reimbursements) are implemented mostly at the regional level or through international donor projects, but not as part of a coherent national policy. This results in uneven access: depending on the region, a business may receive significant aid (as in Lviv or Zakarpattia) or almost none. This discrepancy requires coordination and standardization.

Among the key implementation challenges are bureaucratic hurdles (complicated access to certain benefits), non-targeted support measures (that do not distinguish relocated businesses from others), and the absence of systematic solutions for post-relocation development. In practice, the Government's relocation program ends at the point of physical relocation and initial restart. Beyond that, businesses are often left to cope on their own in new regions. This gap must be addressed to prevent businesses from shutting down a few months after relocation due to a lack of sustained support.

International experience confirms that for businesses displaced by crisis to survive and thrive, a comprehensive approach is required — one that includes financial, tax-related, informational, and infrastructure support. Particularly effective are tools that promote workforce retention (such as wage subsidies or compensation of payroll taxes), provision of affordable financing (e.g., concessional loans, grants), and simplification of regulatory procedures (e.g., the “one-stop shop” model, tax holidays). For Ukraine, these directions should form the foundation of a national policy for relocated enterprises. Effective state support mechanisms for such businesses must be codified in comprehensive legislation, particularly through the adoption of a State Program for Business Relocation Development, complemented by local relocation support programs at the regional and municipal levels [37].

Based on the conclusions drawn, the following measures are proposed to improve legislation and public policy on supporting relocated businesses in Ukraine:

(1) Expand the Government Business Relocation Program to cover not only the relocation of enterprises to safer regions within Ukraine, but also external relocation (beyond Ukraine's borders), intra-regional relocation, and the relocation of institutions and organizations. These may include charitable foundations and galleries (which may own unique collections), or design bureaus (which may possess unique technologies). Such diversity necessitates a more comprehensive approach to any form of relocation.

All financial support (including direct funding) for relocated enterprises should be distributed through an open and transparent competitive process. This process should assess the company's previous compliance with legal requirements, its involvement in social or community projects at the previous location, the impact of its current economic activities on the host community and the environment, as well as the potential social and other benefits the company may bring to the new location. In this context, the introduction of a socially responsible evaluation criterion is essential to ensure that public support promotes not only business continuity but also broader public value.

(2) Introduce targeted financial instruments, including: temporary exemption from corporate income tax for relocated enterprises for the period 2025—2027 (or application of a reduced tax rate); reduced personal income tax rates or extension of a tax compensation mechanism to cover part of the

payroll taxes for employees of relocated businesses; non-repayable reimbursements covering part of relocation costs (e.g., up to 50% of expenses related to transportation, equipment installation, or setting up a new production facility); preferential loans (at interest rates of 0—5% for a term of 3 to 5 years) for replenishing working capital and restoring operations, with partial state guarantees for such loans; vouchers for business development services, such as marketing, certification, and personnel training (similar to those already funded by international donors in certain regions); dedicated funding for relocation-specific grants, potentially co-financed through international aid mechanisms.

(3) Extend and institutionalize the practice of providing state and municipal property on preferential terms (e.g., symbolic rent of 1 UAH per square meter) for the following categories: relocated small and medium-sized enterprises (SMEs) engaged in economic activities of particular interest to the local community or the state — such as those operating in strategic sectors or priority areas, including the production of defense-related or dual-use goods; internally displaced persons (IDPs) who previously conducted business activities as sole proprietors or who intend to launch individual entrepreneurial ventures, especially during the first year following their displacement.

(4) Simplify access to support by establishing a unified coordination system at the national, regional, and local levels, and by creating a centralized online information portal. This portal should not only list available industrial facilities, but also consolidate information on all national and local support schemes, including so-called “roadmaps” — step-by-step guides for businesses throughout all stages of the relocation process. It should also present the competitive advantages and infrastructure capacities of different regions, as businesses from regions such as Kharkiv or Donetsk often lack access to such regional comparative data.

(5) Appoint relocation officers — analogous to investment advisors or “investment nannies” — at the community and regional levels to assist each relocated enterprise individually. Their main role would be to facilitate communication with government authorities. Local governments are not only interested in attracting relocated businesses to their communities but also in ensuring that they remain and grow there. Healthy competition among municipalities for relocated enterprises should be encouraged, as it may improve the overall business environment.

(6) Develop dedicated infrastructure for relocated businesses. It is recommended to establish a network of regional business hubs or industrial parks specifically designed to accommodate relocated enterprises. These hubs should provide ready-to-use facilities with utility connections, storage areas, and essential services such as security and logistics. In effect, this would expand the current relocation program from simply “moving and placing” businesses to “moving, placing, and integrating” them. International financial institutions, such as the EBRD or the World Bank, should be engaged to finance the construction or refurbishment of such sites.

(7) Ensure access to “preferential” insurance for relocated enterprises, including coverage for business operations in active combat zones, relocation of production and other assets, and war-related risks. This could be achieved either through the creation of a specialized state insurance institution or by introducing a compensatory mechanism under which businesses purchase policies from private insurers and the state reimburses part of the premium (e.g., 50%).

(8) Ensure the reservation of funds for business relocation and other measures aimed at restoring economic activity. Relocation should serve as a business support tool not only during wartime, but also in response to other economically disruptive events. The relocation functions as a “Plan B” for many enterprises. Businesses recognized by the state as strategic or priority actors must have confidence that such a mechanism will remain available in the future.

A crucial element of any public policy is resource security. However, given the often unexpected nature of economically dangerous events, it is difficult to plan appropriate financing in advance. Ukrainian budget legislation already provides for the creation of a reserve fund for unforeseen and non-recurring expenditures not previously accounted for in the State Budget [41, 42]. It is advisable to expand the scope of permissible uses of the reserve fund by amending the Procedure for the Use of Reserve Fund Resources. In addition, when approving the annual State Budget, specific allocations within the reserve fund should be designated, such as a Rapid Response Fund for Businesses, to be used exclusively for relocation and recovery measures in the event of economically hazardous incidents. If no such events occur during the fiscal year, the reserved funds could be reallocated to other needs at year-end.

(9) Monitor and evaluate the effectiveness of support measures based on statistical data and business

feedback. It is proposed to establish a permanent operational coordination task force under the Ministry of Economy of Ukraine — similar to the Coordination Headquarters for Ensuring the Rights and Freedoms of Internally Displaced Persons, which has proven effective in coordinating executive authorities on IDP-related matters. This task force would include representatives of central and local executive bodies, local self-government, business associations, and companies that have undergone relocation. Its primary function would be to conduct regular assessments of how existing benefits and support measures are functioning — how many enterprises have resumed operations, what obstacles they face, and what results have been achieved.

Such a mechanism would allow for flexible adjustments to state policy and support programs. For example, if a particular benefit is found to be underutilized, or if there is demand for a new inst-

ument (e.g., insurance against repeated relocation), such proposals could be promptly reviewed and implemented.

In conclusion, relocated businesses must become an integral part of Ukraine's strategy for economic resilience and post-war recovery. Each preserved enterprise contributes to GDP, tax revenues, job creation, and overall economic resilience. Therefore, government investments in business relocation are investments in economic security. Comprehensive and timely measures, complemented by best international practices, will help minimize the loss of industrial capacity, stimulate the revival of production not only in safe regions, and lay the groundwork for rapid economic growth once peace is restored. A robust legal framework and well-designed support policies for relocated businesses are essential components of this broader national objective.

REFERENCES

1. Ponad 11 tys. kompanii zminyly adresu reiestratsii u 2024 rotsi. *Opendatabot*. URL: <https://opendatabot.ua/analytics/business-migration-2024> [in Ukrainian].
2. Shchodo zapytu na publichnu informatsiiu: Lyst Ministerstva ekonomiky Ukrainy vid 25.04.2025 No. 4803-08/32874 [in Ukrainian].
3. Khersonska oblasna viiskova administratsiia: Lyst vid 30.04.2025 No. 01-0182-4575/0/25/13 [in Ukrainian].
4. Tsiupryk V.I. Pravove rehuliuвання relokatsii pidpriemstv v umovakh voiennoho stanu v Ukraini: teoretyko-pravovy analiz. *Ekonomika. Finansy. Pravo*. 2022. No. 5/3. P. 9-12. [https://doi.org/10.37634/efp.2022.5\(3\).2](https://doi.org/10.37634/efp.2022.5(3).2) [in Ukrainian].
5. Melnyk M. I., Leshchukh I. V. Osoblyvosti, problemy ta stymuly relokatsii natsionalnoho vyrobnytstva v umovakh viiny. *Rehionalna ekonomika*. 2022. No. 2. P. 94-100. URL: https://re.gov.ua/re202202/re202202_094_MelnykMI_LeshchukhIV.pdf [in Ukrainian].
6. Hudima T.S., Yershova Yu.O., Soshnykov A.O. Business resilience through the lens of economically hazardous events: The legal landscape of Ukraine. *Journal of the National Academy of Legal Sciences of Ukraine*. 2024. Vol. 31. No. 2. P. 187-206.
7. Mulska O.P., Vasylytsiv T.H., Baraniak I.Ye. Relokatsiia biznesu v oblasti Karpatskoho rehionu Ukrainy v umovakh viiny: instrumenty pidtrymky ta rivnia zahroz. *Sotsialno-ekonomichni problemy suchasnoho periodu Ukrainy: zb. nauk. pr.* 2022. No. 2 (154). P. 30-38. <https://doi.org/10.36818/2071-4653-2022-2-5> [in Ukrainian].
8. Dahlhamer J. M., Tierney K. J. Rebounding from disruptive events: Business recovery following the Northridge earthquake. *Sociological Spectrum*. 1998. No. 18 (2). P. 121-141.
9. McDonald T., Florax R., Marshal M. (2014, July 27-29). Informal and formal financial resources and small business resilience to disasters (Paper No. 170332). *Agricultural and Applied Economics Association, 2014 Annual Meeting*, Minneapolis, Minnesota. <https://doi.org/10.22004/ag.econ.170332>
10. Xiao Y., Van Zandt S. Building community resiliency: Spatial links between household and business post-disaster return. *Urban Studies*. 2012. No. 49 (11). P. 2523-2542.
11. Fischer-Smith R. The Earthquake Support Subsidy for Christchurch's small and medium enterprises: Perspectives from business owners. *Small Enterprise Research*. 2013. No. 20 (1). P. 40-54.
12. Cole M., Elliott R., Okubo T., Strobl E. Pre-disaster planning and post-disaster aid: Examining the impact of the Great East Japan earthquake. *International Journal of Disaster Risk Reduction*. 2017. No. 21. P. 291-302.
13. Ustymenko V., Zeldina O., Teremetskyi V., Herasymenko N., Batryn O. Legal instruments for solving socio-economic problems in Buchanskyi district of Kyiv region: International experience and legislation of Ukraine. *Cuestiones Políticas*. 2022. No. 40 (75). P. 649-664. <https://doi.org/10.46398/cuestpol.4075.39> [in Ukrainian].
14. Pro zasady vnutrishnoi i zovnishnoi polityky: Zakon Ukrainy vid 01.07.2010 No. 2411-VI. URL: <https://zakon.rada.gov.ua/laws/show/2411-17#Text> [in Ukrainian].
15. Hospodarskyi kodeks Ukrainy: Zakon Ukrainy vid 16.01.2003 No. 436-IV. URL: <https://zakon.rada.gov.ua/laws/show/436-15#Text> [in Ukrainian].

16. Pro rozvytok ta derzhavnu pidtrymku maloho i serednoho pidpriemnytstva v Ukraini: Zakon Ukrainy vid 22.03.2012 No. 4618-VI. URL: <https://zakon.rada.gov.ua/laws/show/4618-17#Text> [in Ukrainian].
17. Pro zatverdzhennia planu nevidkladnykh zakhodiv z peremishchennia u razi potreby vyrobnychkykh potuzhnosti subiektyv hospodariuvannia z terytorii, de vedutsia boiovi dii ta/abo ye zahroza boiovykh dii, na bezpechnu terytoriiu: rozporiadzhennia Kabinetu Ministriv Ukrainy vid 25.03.2022 No. 246-r. URL: <https://zakon.rada.gov.ua/laws/show/246-2022-%D1%80#Text> [in Ukrainian].
18. Pro osoblyvosti roboty aktsionernoho tovarystva "Ukrposhta" v umovakh voiennoho stanu: Postanova Kabinetu Ministriv Ukrainy vid 17.03.2022 No. 305. URL: <https://zakon.rada.gov.ua/laws/show/305-2022-%D0%BF#Text> [in Ukrainian].
19. Pro vnesennia zmin do Zakonu Ukrainy "Pro orendu derzhavnoho ta komunalnoho maina": Zakon Ukrainy vid 01.04.2022 No. 2181-IX. URL: <https://zakon.rada.gov.ua/laws/show/2181-IX#Text> [in Ukrainian].
20. Pro osoblyvosti orendy derzhavnoho ta komunalnoho maina u period voiennoho stanu: Postanova Kabinetu Ministriv Ukrainy vid 27.05.2022 No. 634. URL: <https://zakon.rada.gov.ua/laws/show/634-2022-%D0%BF/ed20220527#Text> [in Ukrainian].
21. Pro skhvalennia Stratehii vidnovlennia, staloho rozvytku ta tsyfrovoy transformatsii maloho i serednoho pidpriemnytstva na period do 2027 roku ta zatverdzhennia operatsiinoho planu zakhodiv z yii realizatsii u 2024-2027 rokakh: rozporiadzhennia Kabinetu Ministriv Ukrainy vid 30.08.2024 No. 821-r. URL: <https://zakon.rada.gov.ua/laws/show/821-2024-%D1%80#Text> [in Ukrainian].
23. Soshnykov A.O. Sponukannia subiektyv hospodariuvannia do sotsialno vidpovidalnoi povedinky: okremi instrumenty. *Naukovyi visnyk Uzhhorodskoho natsionalnoho universytetu. Serii: Pravo*. 2024. No. 83. P. 403-412. <https://doi.org/10.24144/2307-3322.2024.83.1.60> [in Ukrainian].
24. Soshnykov A., Kobets O. Public financing of project activities of individual business entities as a means of implementing socially responsible behavior practices. *3rd International Conference on Relationship between Public Administration and Business Entities Management* (Estonia, November 24, 2023). P. 37-39. URL: <https://conf.scnchub.com/index.php/RPABM/RPABM-2023/paper/view/602>
25. Holovne upravlinnia Derzhavnoi podatkovoi sluzhby u Vinnytskii oblasti: Lyst vid 29.04.2025 No. 60/ZPI/02-32-12-01-17 [in Ukrainian].
26. Rivnenska oblasna viiskova administratsiia: Lyst vid 30.04.2025 No. ZP-75/0/16-08/25 [in Ukrainian].
27. Khmelnytska oblasna viiskova administratsiia: Lyst vid 30.04.2025 No. 80/15-41-3916/2025 [in Ukrainian].
28. Ternopil'ska oblasna viiskova administratsiia: Lyst vid 29.04.2025 No. 02-4468 [in Ukrainian].
29. Ivano-Frankivskiy oblasnyi tsentr zainiatosti: Lyst vid 28.04.2025 No. 1090/06/88-25. [in Ukrainian].
30. Pro skhvalennia Stratehii derzhavnoi polityky shchodo vnutrishnoho peremishchennia na period do 2025 roku ta zatverdzhennia operatsiinoho planu zakhodiv z yii realizatsii u 2023-2025 rokakh: rozporiadzhennia Kabinetu Ministriv Ukrainy vid 07.04.2023 No. 312-r. URL: <https://zakon.rada.gov.ua/laws/show/312-2023-%D1%80#Text> [in Ukrainian].
31. Lvivska OVA rozpochynaie realizatsiiu Prohramy pidtrymky biznesu u Lvivskii oblasti na period voiennoho stanu. URL: <https://lviv.dcz.gov.ua/novyna/lvivska-ova-rozpochynaye-realizatsiyu-programy-pidtrymky-biznesu-u-lvivskiy-oblasti-na-period> [in Ukrainian].
32. Kompensatsiina prohrama dla relokovanykh pidpriemstv vid Chernivetskoi OVA. URL: <https://www.oschadbank.ua/msb/kompensacijna-programa-dla-relokovanih-pidpriemstv-vid-cerniveckoi-ova> [in Ukrainian].
33. Kyivska oblasna viiskova administratsiia: Lyst vid 30.04.2025 No. 245/24/02/2025 [in Ukrainian].
34. Departament informatsiinoi diialnosti ta komunikatsii z hromadskistiu Sumskoi oblasnoi derzhavnoi administratsii: Lyst vid 28.04.2025 No. 03.2-12/216 [in Ukrainian].
35. Zaporizka oblasna viiskova administratsiia: Lyst vid 29.04.2025 No. 79-6-154-e [in Ukrainian].
36. Departament mizhnarodnoho spivrobitnytstva ta rehionalnoho rozvytku Vinnytskoi oblasnoi viiskovoi administratsii: Lyst vid 25.04.2025 No. 634/3-3 [in Ukrainian].
37. Yershova Yu.O. Okremi pytannia zakonodavchoho rehuliuвання relokatsii subiektyv hospodariuvannia. *Naukovyi chasopys UDU imeni Mykhaila Drahomanova. Serii: Pravo*. 2024. No. 41. P. 48-56. <https://doi.org/10.31392/NPU-nc.series18.2024.41.07> [in Ukrainian].
38. YeS pidtrymuie MSP cherez 40+ proektiv v Ukraini. *EU4Business in Ukraine*. URL: <https://eu4business.org.ua/projects/availability-completed> [in Ukrainian].
39. YeS pidtrymuie MSP cherez 40+ proektiv v Ukraini. *EU4Business in Ukraine*. URL: <https://eu4business.org.ua/projects/availability-ongoing> [in Ukrainian].
40. Instrumenty pidtrymky biznesu v period voiennoho stanu v Ukraini. Serpen 2023 roku. *Natsionalnyi instytut stratehichnykh doslidzhen*. URL: <https://niss.gov.ua/news/komentari-ekspertiv/instrumenty-pidtrymky-biznesu-v-period-voyennoho-stanu-v-ukrayini-serpen> [in Ukrainian].
41. Biudzhetni kodeks Ukrainy: Zakon Ukrainy vid 08.07.2010 No. 2456-VI. URL: <https://zakon.rada.gov.ua/laws/show/2456-17#Text> [in Ukrainian].
42. Pro zatverdzhennia Poriadku vykorystannia koshtiv rezervnoho fondu biudzhetu: Postanova Kabinetu Ministriv Ukrainy vid 29.03.2002 No. 415. URL: <https://zakon.rada.gov.ua/laws/show/415-2002-%D0%BF#Text> [in Ukrainian].

Received 29.10.2025

Тетяна ГУДИМА,

д-р юрид. наук, старш. дослідник, заступник завідувача
відділу проблем модернізації господарського права та законодавства
Державна установа «Інститут економіко-правових досліджень
імені В.М. Мамутова Національної академії наук України», м. Київ, Україна
orcid.org/0000-0003-1509-5180

Юлія ЄРШОВА, аспірант

Державна установа «Інститут економіко-правових досліджень
імені В.М. Мамутова Національної академії наук України», м. Київ, Україна
orcid.org/0009-0005-5096-4953

Антон СОШНИКОВ,

канд. юрид. наук, старш. дослідник, старш. наук. співроб.
відділу проблем модернізації господарського права та законодавства
Державна установа «Інститут економіко-правових досліджень
імені В.М. Мамутова Національної академії наук України», м. Київ, Україна
orcid.org/0000-0003-4998-9713

РЕЛОКАЦІЯ БІЗНЕСУ В УКРАЇНІ: МЕХАНІЗМИ ДЕРЖАВНОЇ ПІДТРИМКИ ТА ПРОБЛЕМИ ПРАВОВОГО РЕГУЛЮВАННЯ

Досліджено правову та політичну основи державної підтримки релокації бізнесу в Україні через повномасштабну війну. Спираючись як на національні практики, так і на міжнародний досвід післякризового економічного відновлення, оцінено ефективність чинних інструментів, як-от організаційна допомога, пільгова оренда, регіональні грантові програми та ініціативи міжнародних донорів. Результати свідчать, що хоча уряд України швидко запустив програму релокації та ефективно забезпечив логістичну підтримку, правові та фінансові механізми залишаються фрагментованими, з обмеженими системними інструментами для розвитку бізнесу після переміщення. Виокремлено основні проблеми, зокрема бюрократичну складність, нерівномірність регіональної підтримки та відсутність єдиної національної стратегії. На основі найкращих практик США, Японії та Нової Зеландії визначено пріоритетні напрями для України.

У роботі сформульовано пропозиції щодо вдосконалення законодавства та державної політики України у сфері підтримки релокованого бізнесу. Серед ключових інструментів підтримки передбачено запровадження податкових пільг для релокованих підприємств, часткове відшкодування витрат на переїзд, пільгове кредитування, ваучери на бізнес-послуги та гранти, зокрема за участі міжнародних донорів. Запропоновано розширити практику надання державного й комунального майна на пільгових умовах. Також рекомендовано запровадити систему «пільгового страхування» воєнних та релокаційних ризиків, розширити можливості використання коштів резервного фонду державного бюджету для фінансування заходів з релокації й створити спеціальний Фонд оперативного реагування для бізнесу.

Наголошено, що переміщені підприємства мають бути інтегровані у ширшу політику економічної стійкості та регіонального розвитку з чітким законодавчим і програмним забезпеченням як на національному, так і на місцевому рівні.

Ключові слова: державна підтримка, релокація бізнесу, підприємство, соціально відповідальна поведінка, державна політика, урядова програма, економічне відновлення, податкові стимули, бізнес-преференції, вразливі групи, переміщені особи, російсько-українська війна.