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## **LEGAL AND PRACTICAL ASPECTS OF STARTING A BUSINESS THROUGH CENTRES FOR ADMINISTRATIVE SERVICES PROVISION**

*Introduction.* In the conditions of informational, economic and technological progress, business development, the simplicity of its establishment and operation in Ukraine are the key to economic development of the state; a source of the state and local budgets at the expense of taxes and fees; creation of workplaces and strengthening of Ukraine's competitiveness on the domestic and foreign markets, as well as improving the investment attractiveness of Ukraine. Starting up a business involves several steps: the state registration of economic activity; the choice of tax system and registering for tax; obtaining permit documents, including licenses (depending on the type of economic activity).

*The aim of the paper* is to analyze the legal aspects and organizational components of starting a business in the conditions of decentralization of power in Ukraine through the newly created Centres for Administrative Services Provision, as well as to find out whether such relationships between businesses and local self-governments are appropriate and successful.

*Results of research.* The administrative services industry in Ukraine began its reformation after the Governmental decree No. 90-r dated 15.02.2006 which approved the Concept of the development of the system of administrative services provided by executive authorities. Furthermore, the reform of this system was accelerated by the provisions of the Law of Ukraine "On the Permit System in the Field of Economic Activity".

While, according to the Law of Ukraine "On the Permit System in the Field of Economic Activity", business services in terms of arranging the issuance of permits were being provided through single permitting offices, which were subsequently transformed into Centres for Administrative Services Provision (CASP), the transition of the state registration of businesses through 'the single window' was rather slow [1]. The major initiators of the merger of the two above-mentioned areas of government activities under the 'single roof' – in one integrated CASP office – were local self-government bodies, mainly city mayors and executive committees of city councils of cities of oblast significance, which by the Law of Ukraine "On State Registration of Legal Entities and Physical persons-entrepreneurs" were delegated powers of state registration of business entities [2; 3].

On September 6, 2012, on the initiative of local self-government bodies and non-governmental organizations, the Supreme Council of Ukraine adopted the Law of

Ukraine “On Administrative Services”, which laid the legal basis for providing services to individuals and legal entities by government and local self-government bodies; arranging provision of these services applying ‘the single window’ approach; legal regulation of CASPs formation and operation, the principles of interaction between CASPs’ administrators and entities providing administrative services as well as between applicants and entities providing administrative services [4].

The introduction of the Law of Ukraine “On Administrative Services” and its implementation enabled provision of business services in most areas of government activity in one integrated office, which allowed business representatives to save considerable time and efforts, to pass the procedures of state registration of economic activity more transparently, quickly and comprehensively, to receive permits, extracts, extracts from single databases (registers), and, what is of great importance, provided an opportunity to minimize corruption risks, in particular bribery [5].

In addition, among the benefits of such centers are the following: the citizen-oriented environment; the non-office system of service which increases both transparency of civil servants’ performance and visitors’ confidence; e-regulation of a queue instead of visitors’ spontaneous ‘self-organization’; maximum informativeness; conditions for people with disabilities; accompanying services (photocopying, bank services, etc.).

At the same time, in 2012-2013 the authorities took a great deal of destructive measures to centralize their powers in administrative services provision, including state registration of business and issuing permitting documents. A number of governmental and presidential decisions of that period caused a grave deterioration of the services provided by authorities to business entities, posing additional corruption risks to entrepreneurs willing to set up a business.

Not until the regime change in Ukraine in 2014 were a number of positive changes made in administrative services provision. Thus, on May 16, 2014, the Government adopted Resolution No. 523-r, which approved the list of administrative services of state executive bodies, which are provided through centers for administrative services provision. The list included issues of state registration of a business and a full list of documents permitting economic activity. Moreover, the government decentralized the budget and provided opportunities of enjoying administrative services via the Internet.

*Conclusion.* As the analysis shows, the newly established CASPs have facilitated the legal and organizational aspects of starting a business in Ukraine. In particular, nowadays, a business can be registered or liquidated online. Moreover, CASPs enable citizens to receive information from the URE, to submit a declaration / notice on the commencement of construction, to put the objects into operation, to get an extract from the State Land Cadastre and an extract from the technical documentation on the normative-monetary land evaluation, to register as a taxpayer, to obtain tax information and reporting, etc. via the Internet. All these activities gave a ‘second wind’ for CASPs development and reformation, as well as expanded the range of services provided through them, including business activities.

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