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## **BUSINESS SUPPORT AS PART OF THE SMART-ECONOMY AND MARTIAL LAW**

In all times of humanity, war has been an extreme and unfavorable environment for any sphere of human life (except, illegal and shady), especially when it comes to the area where active hostilities are taking place. In the conditions of the Ukrainian-Russian war, we can see with our own eyes how relevant these words are nowadays. In any area, war brings frequent chaos and difficulties to which it is impossible to fully adapt, because war is a natural and difficult event to predict, not to mention ordinary citizens who do not even suspect such a threat [1].

For businesses built in peacetime, the war is a difficult ordeal that unfortunately not everyone can withstand, especially when it comes to business in a war zone or occupied territory. Lack of funds for further activities, rupture of production chains, lack of workers and highly qualified personnel, or destruction

caused by the war; nullify any efforts to conduct business [2]. It is almost impossible to fully prevent these adverse factors, so they can be minimized. It is by minimizing the factors that the state must decide with maximum efficiency, because without a functioning economy, the country will simply not be able to meet the priority and vital needs of its citizens, and in turn, the army on which the existence of the state depends. Steps such as reducing the tax burden and simplifying the conditions for doing smart business, lending on relatively favorable terms under the program "Affordable loans" 5-7-9% "and various types of compensation, contribute to partial stabilization in various sectors of the economy, and especially, for entrepreneurs of smart business, small and medium business in Ukraine during martial law [3]. For the full functioning of Ukraine's economy during martial law, it is important for businessmen to keep in mind that in martial law economic activity should continue in the normal mode (as far as is usually possible) until the orders of the authorities. Such orders will not necessarily come to everyone, but everyone should be prepared for them [4].

This is especially true of the IT business, which is located and has assets in Chernihiv, Sumy, Kharkiv, Luhansk, Donetsk, Zaporizhia and Kherson, Mykolaiv, Odesa and Vinnitsa regions. Declaring this, and taking a number of the above measures, the state is trying to minimize the impact of the current situation in the realities of martial law, and even such steps cannot prevent a catastrophic situation for Ukraine's economy as a result of this war. According to the Prime Minister of Ukraine D. Shmygal, as of the end of May 2022, about 17% of all business in Ukraine has completely stopped working, and 60% work at a level below the pre-war level. Unfortunately, it should be noted that while the war is going on, the situation for business will become worse and more painful. In such conditions, effective business management is not an easy task for Ukrainian businesspersons, so to minimize risks, business, if possible, tries to move away from the front line and permanent zones of defeat [5].

A striking example is the IT sphere, for which a whole cluster has been created in Transcarpathia, which includes eleven IT companies, such as: Intellias, SoftServe, Sigma Software, Genesis and others. Thanks to this, about 30,000 IT specialists have found refuge in Zakarpattia, which in the post-war period allows the region to become a leading center in the Ukrainian IT sphere and a kind of magnet for further foreign and domestic investors. Martial law is primarily a time of legislative and financial restrictions, such as restrictions on cash and non-cash financial transactions, including foreign exchange transactions. This significantly limits the opportunities for businesses to effectively use their own financial component to address certain urgent needs, which undoubtedly hampers the effective operation of the business [6].

So, summing up, we can say that the development of smart economy and effective management of smart business in martial law, limited by a number of adverse barriers that cannot be ignored, it is possible to at least partially minimize, thanks to tax easing and financial and credit support from parties of the state, including state programs, which are so necessary for certain sectors of the Ukrainian economy. It is difficult to talk about the further course of events during the war, we can say with certainty that post-war Ukraine will have great potential in the development of smart economy, which will be used in all areas of digitalization and smart innovation [7-8].

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## **BUSINESS MANAGEMENT IN MILITARY CONDITIONS AS A SUPPORT ELEMENT FOR THE COUNTRY'S SMART-ECONOMY**

During martial law, the National Bank in accordance with the NBU Resolution № 577 of 23.12.2003 (as amended) has the right to decide on restrictions, suspension

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