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LEGAL REGIME OF PROCEEDS FROM ECONOMIC ACTIVITIES AS A SUPPLEMENTARY COST SOURCE FOR DEFENSE EXPENDITURES

The article investigates the peculiarities of the legal regime of proceeds from economic activity as a supplementary cost source of defense.

Declarative character of Article 14 of the Law of Ukraine "On Armed Forces of Ukraine" is determined to have a negative impact on the full realization of the right of military units to receive additional sources from economic activity.

It has been substantiated that, generally, the whole complex of regulatory and legal acts determining the procedure for conducting economic activities of the Armed Forces of Ukraine requires revision and modernization.

On the basis of the conducted analysis, the components influencing the legal regime of income from the own economic activity of military units were determined: legislative requirements to the order of carrying out economic activity by such units; organizational and legal form of military units; legal status of property and the order of accounting and use of income received as a result of economic activity. Particular attention is paid to the declarative nature of most norms in special laws, which determine the status of military units and the procedure for their economic activities.

The foregoing analyses point to the possibility of disposing of 50% of the funds received from own economic activity in the Armed Forces of Ukraine at its own discretion. Funds received from military units of economic activity shall be credited to the State Budget of Ukraine and used exclusively for national defence in accordance with the estimates of the Ministry of Defence of Ukraine.

Monetary receipts from the economic activity of military units, together with receipts received from other types of activity (rental, sale of property, services

connected with the main activity of the military unit), form the first group of own receipts of the special fund of the military unit. And the receipts from supplementary (economic) activities of military units of the Armed Forces of Ukraine, united by signs of kinship, are accounted for in 24 types and are indicated in the corresponding subaccounts of receipts of the special fund of the military unit.

The expediency of bringing the special legislation in the sphere of defense in line with the norms of economic legislation has been argued.

Keywords: military unit, legal regime, economic activity, legalization, state registration, legal regime of property.

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