

**THE IMPORTANCE OF SUPPORTING AND PROMOTING SMALL BUSINESS DURING
MARITAL STATUS
ВАЖЛИВІСТЬ ПІДТРИМКИ І ПРОСУВАННЯ МАЛОГО БІЗНЕСУ ПІД ЧАС
ВОЄННОГО СТАНУ**

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У статті було розглянуто роль малого бізнесу в Україні та акцентовано увагу на важливості його підтримки в особливо складних умовах воєнного стану. З'ясовано, що у процесі просування малого бізнесу важлива співпраця уряду, органів місцевого самоврядування, а також великих компаній.

***Ключові слова:** повномасштабне вторгнення, економіка країни, малий бізнес, розвиток, заходи підтримки.*

The article considered the role of small business in Ukraine and emphasized the importance of its support in particularly difficult conditions of martial law. It was found that the cooperation of the government, local self-government bodies, as well as large companies is important in the process of promoting small business.

***Key words:** full-scale invasion, country's economy, small business, development, support measures.*

The development of small business is a necessity for the country, since it is the main component of the economy. Small business contributes to the creation of new jobs, the growth of gross domestic product, and also stimulates the development of competitiveness and innovative potential of the country's economy. Small businesses are flexible and responsive, responding to needs and changes in market conditions. It is distinguished by its innovation and the offer of unique goods and services, which often constitute an alternative to wage labor. The main importance of small business is that its development forms the basis for the formation of the middle class in society. In addition, the payment of taxes and replenishment of the state budget help to reduce financial pressure on the state, and this, in turn, reduces spending on social protection and support for vulnerable groups of the population [1].

In the context of a full-scale invasion of Ukraine, this sector of the economy is going through difficult times, so it is important to take certain measures and analyze development to support enterprises.

The government has introduced a number of programs to support business, including tax incentives, the abolition of tax audits and exemption from paying UST in case of lack of income from entrepreneurs. However, these measures are insufficient to successfully promote this type of business. An important step towards success is the development and implementation of effective training programs for entrepreneurs. In particular, in war, when access to training may be limited, such programs become especially important. They should provide not only financial support, but also provide entrepreneurs with important skills in business management, marketing, financial planning and taking into account the social component in the process of entrepreneurial activity.

The development of small business is considered an important priority for the government of Ukraine and the country as a whole, as it is a key component of economic growth and the main source of jobs. This sector of the economy generates 60% of GDP, creates 7 million jobs and provides 40% of tax revenues [2].

The problems and challenges faced by business entities indicate the need for simultaneous development of both the state system of business support and the initiatives of entrepreneurs, especially small enterprises, in efforts to unite in the field of public financial activities. At this point, the key is the issue of improving the system of information and advisory state support for

business to stimulate its development. Information support of business entities can be carried out through:

- creation of state, regional and local information systems;
- promoting entrepreneurship through the Internet;
- providing various information that is necessary to provide small businesses (the state of implementation of state or regional programs, infrastructure, etc.) [3, p. 9].

Thus, the support and promotion of small businesses plays a significant role in driving change and is a key factor in Ukraine's economic recovery. The activities of small businesses meet the needs of the local consumer, which in turn contributes to the turnover of funds and contributes to the socio-economic development of local communities.

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