**IN RELATION TO FUNCTIONING OF ECONOMIC**

**CLEARZONES IN UKRAINE**

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*The essence of free economic zones as a form of eco nomic relations, are examples of the existence of these areas in the world, highlights of the current situation in Ukraine, analyzes the advantages and disadvantages of their non-existence, the steps that will help reconstruct the universe functioning free economic zones in our country*.

***Free economic zones, the operation of free economic zones to attract investment***.

Free economic zones (SEZ) is one of the most important forms of modern economic relations within countries and between countries. This is a special kind of state-tion regulation of foreign trade. Free, or ad hoc cial, economic zone called the country, which are more liberal compared to other territories, laws that provide businesses certain tax, customs, financial or administrative privileges. The question of the existence of SEZ in Ukraine are now at the stage of acute discussion.

Analysis of recent research and publications. Various aspects of the establishment and functioning of free economic zones considered a number of researchers. Among the authors who are active and productive work in this direction is to provide EF Avdokushyna, TP Danko, V. Ihnatova, PR Krugman, VD Kuzmenko NA Cook, KA Semenov, I. Sivachenko and others. Their works are widely covered economic, geographical and legal aspects of SEZ in Ukraine and over the world. However, the conditions of this-tion requires further in-depth studies of vitchyz-nyanyh free economic zones in the context of the formation of international modern economic relations in Ukraine.

***The aim*** - to explore the current status of free economic zones in Ukraine and suggest ways to restore their function-onuvannya.

***The main material***. In different countries the concept of "free economic zone" is used to describe very different areas on the status and objectives facing them. Under this common name refers to the large number of different functional types: free trade area, which are outside the customs territory of the state (in Western Europe, historically, there are many such areas - for example, Hamburg, Germany, known zone Shannon in Ireland, etc. .); production zones in which incentives to companies engaged in the sector of the economy (eg zone Layem Chabang in Thailand, special purpose etsya on heavy industry and petrochemicals); technology parks, which are the most favorable conditions for the implementation of innovative projects, (such as industrial parks are Malaysia and Singapore); free ports (both the conventional example of a port in China) and others.

It is believed that the first free economic zone appeared in 166 BC. E. e., when the island of Delos was created port free trade. Later, a form of SEZ were foreign trade zone (free port). In the further development of the mechanism of free economic zones in the world took place in XIX-XX centuries. In the 50 years of the twentieth century. real "boom" zoning caused economic success Shannon Airport in Ireland as a free economic zone. Today there are more than 2000 such zones.

They operate in over 80 countries, in developed and those that are, is developing. For example, successful examples of SEZ were in Mexico and the island of Madagascar, where basically talks with one investor objectified Chile business conditions in a particular area. Among the Persian-by current widespread and successful project is the establishment of nuclear-spryamo emyh the development of certain industrial clusters (eg, the Internet and media). The creation of free economic zones significantly strengthened the competitiveness of its economy, competitiveness of Poland and Lithuania. In positive one example is Russia, where via SEZ attracted investment in underdeveloped regions in detail selecting subjects that will operate in its territory. In general, the business world sees the establishment of SEZ as a positive signal and active in these areas, and investing in the development of in-frastruktury and creating new jobs. [8]

Forming SEZ, usually in sea and river ports, inter-tional airport, near the main railway and motorway li-it in some industrial areas. Because of these zones is more than 10% of world trade, with exports and imports growing quite rapidly there. General international practice status EEZ areas affected by man-made disaster or are depressed.

In the mid 90s, following the successful examples of other developing countries, in Ukraine began to create free economic zones, which provide various kinds of benefits to enterprises located in them. The benefits provided in the free economic zones (SEZ) and priority development areas could include exemption from taxes on income, investments and land, VAT and import duties for certain payments.

The primary purpose of the SEZ was to attract foreign direct investment and regional development by creating an attractive investment climate. First in Ukraine in 1995 was created the North Crimean of experimental economic zone "Siwash" in the territory Krasnoperekopsky district and the city. Armjansk for five years in order of local economic experiment. In general, in Ukraine from 1999 to 2004 were created 11 eonomichnyh free zones in nine regions introduced special investment activity (PDA). According to the Institute for Regional Studies of NAS of Ukraine, for 7 years in the SEZ and TPD were sold almost 800 investment projects of more than 6.5 billion dollars. Created more than 50,000 jobs. [1]

However, the evaluation of the Ministry of Economy 2005 effective-ity of these areas was poor, and this year all the benefits they have been eliminated. Laws of Ukraine "On State Budget of Ukraine for 2005" from 25.03.2005., № 2505 [5] and "On Amendments to the Law of Ukraine" On State Budget of Ukraine for 2005 "[4] introduced Mora to the thorium and approval of new investment projects in the SEZ and TPD Ukraine, canceled preferential taxation and state guarantees to ensure the interests of businesses. The explanation for this step was that the goals that were set at the beginning, was not achieved, and most areas have become a tool of tax and customs fraud. However, the positive examples of many countries shows that these zones can be an effective tool to improve the business climate and eco-nomic development.

While the benefits for free economic zones in Ukraine and was abolished, these areas are trying to develop within composite applications, as they evolved for long periods - from 20 to 60 years. Today in Ukraine operates eleven free economic zones (see. Table) [6]. One is located in the Odessa Commercial Sea Port. As of January 1, 2013 it had attracted almost 60 million. investment and created 476 jobs.

***Conclusions and prospects for further research***. Given the above, to restore the functioning of free economic zones in Ukraine are needed following:

1) create within the said Interdepartmental Commission Working Group on pi-thaw recovery of SEZ, which would include both academics and practice;

2) detailed study and analyze the experience of the existence of free economic zones in Ukraine in the past to take account of shortcomings in the future-it;

3) given the problems with the state budget, the first phase is expedient to outline just a few areas that could receive the status of free economic zones. As an option - it could be three-nayus pishnishi in the past EEZ;

4) during the development of pilot projects may involve a very small benefits for a probationary period.

In general, recovery and reform of free economic zones in Ukraine is a strategic direction in the development of the state and should be aimed at creating platforms for industrial imports, production-ment and sale of goods, both domestic and in