

need to be revised and unified in order to ensure the avoidance of conflict of jurisdiction and the proper treatment of the injured rights of any party.

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LEGAL REGULATION OF GENERAL PARTNERSHIPS IN UKRAINE

The implementation of market relations in Ukraine has caused the necessity of creating the proper environment for entrepreneurship activities. The general partnership occupies a special place in the system of legal entities. This form of partnership is an association of individuals. It means that personal involvement is of primary importance in its economic activity.

General partnerships are not widespread in Ukraine. It can be explained by the fact that running business in the form of general partnerships is not profitable. According to the State Statistics Service of Ukraine the number of general partnerships in our country has decreased from 2074 to 1378 economic enterprises since January 2011. At the same time, the number of joint stock companies in hundred times exceeded the number of general partnerships.

It should be noted that the dissemination of general partnerships in many developed countries is significant. In European law general partnerships have always been the most productive form of small businesses.

The **object** of the research is the legal relationship connected with the organization and functioning of general partnerships. The **subject** of the study is the legal regulation of the organization of general partnerships.

The **purpose** of the research is to study the legal status of general partnerships in the modern Ukrainian legislation. The **goal** of the research has determined the necessity to fulfil the following tasks: analyze the procedure of forming general partnerships; identify the specific characteristics of management and running business in general partnerships.

The issues of the legal regulation of the establishment and work of general partnerships have been investigated by many scholars, namely: E.E. Bekirova, O.R. Kibenko, I.M. Kucherenko, V.K. Mamutova, O.S. Sheremeta [1-4], and many other famous researchers. Besides, the further research of legal regulation of general partnerships in the context of reforming the Ukrainian legislation reform is important.

It has been proved that the development of legislation on general partnerships with or without the right of a legal person is most effective.

— Legislators must develop ways to increase the potential of the practical use of general partnerships. In particular, they must use foreign experience in taxing. It is proposed to provide that general partnerships without the status of a legal person are not recognized as a taxpayer in any case.

— Legislators must take into account the practical necessity to give the general meeting of the members of the general partnership the right to create an executive body.

— The legal regime of the property of the general partnerships is determined.

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