

Economic and financial security of the state: international aspect

**ECONOMIC AND FINANCIAL SECURITY OF
THE STATE: INTERNATIONAL ASPECT**

Monograph

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The research is aimed at substantiating new approaches to the formation of the system of economic security and its components, in particular the financial component, in order to ensure the integrity of the system from the point of view of the possibility of effective functioning in new economic conditions, characterized by changes in the forms of interaction of industry with the banking system, the tax system; changes in the state policy, which complicate the mechanism of interaction with business structures. The monograph focuses on the economic essence of financial security and the interaction of its components. The generalisation and development of modern international experience are presented. The general concepts and possibilities of adaptation of foreign experience in the financial mechanism of social security for military personnel are substantiated, and the system of debt security indicators is analysed to determine the level of debt sustainability of the state.

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To further strengthen the sector, the government could establish a dedicated agricultural development fund. This fund would provide a steady source of financial assistance for innovative projects, infrastructure development, and emergency relief efforts. It could be financed through a combination of government allocations, international grants, and private investments.

In the context of global market integration, support should also extend to helping farmers access international markets. This includes assistance in meeting international quality standards, marketing support, and facilitation of export logistics. By doing so, the agricultural sector can expand its market reach, enhance its competitiveness, and increase its contribution to the national economy.

In summary, ensuring the financial security of the agricultural sector requires a multifaceted approach. This includes creating a robust legislative framework, introducing diverse financial support mechanisms, fostering long-term growth and sustainability, providing educational resources, implementing comprehensive insurance coverage, establishing a dedicated development fund, and assisting in global market integration. These efforts collectively would fortify the agricultural sector against current challenges and position it for future prosperity.

3.3 Methodical approaches to determining losses in the agricultural sector caused by the military aggression of the Russian Federation against Ukraine: legal and financial aspects

The International Convention on the Laws and Customs of War on Land prohibits the destruction or capture of property not deemed necessary for military purposes. Presently, at both

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METHODICAL APPROACHES TO DETERMINING LOSSES IN THE AGRICULTURAL SECTOR CAUSED BY THE MILITARY AGGRESSION OF THE RUSSIAN FEDERATION AGAINST UKRAINE: LEGAL AND FINANCIAL ASPECTS

Introduction

The International Convention on the Laws and Customs of War on Land prohibits the destruction or capture of property not deemed necessary for military purposes. Presently, at both the international level and within Ukraine's domestic legislation, there lacks a cohesive and explicit set of regulations pertaining to the compensation for losses incurred by business entities due to the destruction of property during hostilities. Specifically, uncertainties persist regarding the authorized entity to adjudicate such disputes, the procedural protocols, and the criteria for seizure. The question of compensability for such damages remains unresolved. Experts observe the absence of a dedicated legislative framework for compensating losses sustained by business entities resulting from the destruction and/or damage to their property during the Russian military invasion of Ukraine. Despite this, the potential approval of such a mechanism in the future cannot be discounted. Consequently, a pivotal facet of safeguarding the rights and interests of business entities amidst military operations involves formulating algorithms and procedures for documenting instances of property damage and/or destruction arising from the military aggression of the Russian Federation [1].

The Russian military invasion of Ukraine on February 24, 2022, precipitated significant social, economic, and environmental losses. Presently, evidence indicates that since the commencement of Russia's full-scale military invasion in Ukraine, the agricultural sector has borne the brunt of these losses. Preliminary estimates from the World Bank suggest a 29.2 percent contraction in Ukraine's economy in 2022 due to the armed aggression of the Russian Federation. Simultaneously, the costs of Ukraine's restoration have surged to USD 411 billion, surpassing more than double the size of the country's 2021 economy. The international community widely recognizes and condemns the act of armed aggression by the Russian Federation against Ukraine, as evidenced by the UN General Assembly resolution of March 2, 2022, garnering support from 141 countries. Additionally, 40 of the most developed nations globally have imposed economic sanctions against the Russian Federation and individuals affiliated with its government, including the seizure of their assets. Within the legal framework of Ukraine, an intricate and comprehensive mechanism for compensating damages and losses incurred due to the actions of the Russian Federation, including those affecting the agricultural sector, is under development [2].

Materials and Methods

In the pursuit of scientific inquiry, the terminology prescribed by pertinent normative legal instruments of Ukraine has been employed. The concept of "losses" encompasses the value of property that has been lost, damaged, and/or destroyed due to the devastating impacts of hostilities, acts of terrorism, sabotage, missile and bomb attacks during the armed aggression by the Russian Federation. It also includes the costs required for the restoration of violated rights (real losses) and/or the income that the victim could have accrued in the absence of armed aggression by the Russian Federation (forgone benefit). The term "victims" encompasses Ukrainian citizens, foreigners or stateless individuals, business entities irrespective of their organizational and legal structure and ownership, state or communal institutions, organizations, state authorities, and local self-government

1. Recording and indemnification of losses caused by military actions to business entities / Law Firm "ANK" (ank.odessa.ua). URL: <https://ank.odessa.ua/konsultatsii/poriadok-vyznachennia-shkody-ta-zbytkiv-zavdanykh-ukraini-vnaslidok-zbrojnoi-ahresii-rf/>
2. Legal mechanisms for compensating farmers for losses due to military aggression of the Russian Federation, March 22, 2023. / Think brave. URL: https://biz.ligazakon.net/analytics/218308_pravov-mekhanizmi-vdshkoduvannya-zbitkv-agrarv-cherez-vonnu-agresyu-rf

bodies, as well as the state of Ukraine itself, all of whom suffered losses resulting from the armed aggression of the Russian Federation [3].

The assessment of damage serves the purpose of determining the actual monetary value of the losses, identifying lost profits, and ascertaining the costs essential for the restoration of property and property rights subjected to destructive forces. Objects of damage encompass properties, property rights, and other assets owned by the victims and impacted by destructive forces.

The evaluation of direct damage to the agro-industrial complex and agricultural infrastructure encompasses factors such as the loss of agricultural machinery, damage to elevators and other granaries, livestock losses due to animal deaths and slaughter caused by the impossibility of their maintenance, losses incurred by producers of perennial crops due to plantation damage, beekeeping losses, and the loss of production factors and finished products due to damage and theft. Estimations of the aforementioned losses employ indirect methods, combining relevant state and regional statistics with data derived from surveys of agricultural producers conducted in 2022. This research is undertaken by the public organization known as the "Institute of the Kyiv School of Economics."

The examination of scholarly sources pertinent to this research theme has identified two academic publications: "State Regulation of the Processes of Determining Damages Caused by the Military Aggression of the Russian Federation Against Ukraine in the Field of Agriculture" by Maslak, O. M. (2023), and "The Application of Accounting for the Assessment of War Losses for Ukrainian Agro-Industrial Complex Enterprises" by Zhuk V. and others (2023). In the work of O. Maslak, the extant legal aspects within the Ukrainian legislation pertaining to the identification, acknowledgment, and certification procedure for damages caused by the military aggression of the Russian Federation were meticulously examined [4]. Conversely, the collaborative publication led by Zhuk V. et al. delves into the application of accounting principles in assessing war losses for enterprises in the Ukrainian agro-industrial complex [5]. While both studies offer comprehensive insights into their respective topics, several unresolved questions, constituting the focal point of this investigation and serving as a natural continuation of Maslak's study, persist in the existing body of knowledge.

The objective of this scientific research is to scrutinize the mechanisms of state regulation concerning the processes of determining losses incurred in the field of agriculture due to the military aggression of the Russian Federation against Ukraine. Aligned with this research objective, specific tasks have been outlined:

1. Conduct a comprehensive analysis of regulatory and administrative acts, along with other documents governing approaches and procedures for determining socio-economic losses in agriculture caused by the armed aggression of the Russian Federation against Ukraine, and the processes for their recording.

2. Analyze the system for collecting information necessary to determine losses attributable to the armed aggression of the Russian Federation in the field of agriculture, including the procedures for processing and summarizing such information.

3. Examine statistical, analytical, and other official information, including data from electronic platforms, pertaining to socio-economic losses in the field of agriculture.

4. Analyze information from central executive bodies and regional state administrations (or military administrations during martial law) concerning socio-economic losses in the field of agriculture.

In the course of this scientific inquiry, methodologies such as systematization, statistical-economic comparison, calculation-constructive analysis, induction and deduction, analogy, and comparison have been applied.

3. On the approval of the Procedure for determining damage and losses caused to Ukraine as a result of the armed aggression of the Russian Federation. Resolution of the Cabinet of Ministers of Ukraine dated March 20, 2022 No. 326. URL: <https://zakon.rada.gov.ua>

4. Maslak, O. M. (2023). State regulation of the processes of determining the losses caused by the military aggression of the Russian Federation against Ukraine in the field of agriculture / Modern Aspects of Science: XXXVIII. Part of an international collective monograph. Czech Republic: International Economic Institute s.r.o., 21-47.

5. Zhuk, V., Pugachov, M., Shpykuliak, O., Bezdushna, Y., & Popko, Y. (2023). Application of accounting for the assessment of war losses for agribusiness enterprises of Ukraine. Agricultural and Resource Economics: International Scientific E-Journal, 9(3), 197-215. <https://doi.org/10.51599/are.2023.09.03.09>.

Results and Discussion

The research findings covering the entire period of hostilities, spanning from February 2022 to September 1, 2023, reveal direct losses to the agro-industrial complex of Ukraine totaling \$8.7 billion. Predominantly, losses stem from the destruction and damage of agricultural machinery, amounting to over \$4.66 billion for agricultural producers. The second most significant category comprises losses attributable to the destruction and theft of manufactured products, estimated at \$1.9 billion [6].

Significant losses also extend to the agricultural market infrastructure, particularly storage facilities for agricultural products. The combined capacity of destroyed granaries reaches 8.2 million tons, with an additional 3.2 million tons in damaged granaries. The cost of reinstating these facilities is estimated at \$1.32 billion [7].

Indirect losses encompass crop and livestock losses, disruptions in agricultural commodity exports, increased production costs, and reclamation needs. Indirect loss estimations for the agro-industrial complex from February 2022 to August 2023 amount to \$40.3 billion, determined through indirect methodologies involving state, regional statistics, and data from a 2022 survey of agricultural producers [8, 9].

The foremost contributor to indirect losses is the reduction in crop production. A decline in cultivated areas and changes in production technology led to decreased yields of major agricultural crops. Cumulative indirect losses attributed to reduced plant product production stand at \$23.0 billion, reflecting diminished annual crop production in 2022 and 2023.

The second-largest category of indirect losses arises from export violations. The Russian Federation's blockade of sea routes for the sale of domestic agricultural products, coupled with the limited functionality of the "grain corridor," increased logistics costs, impacting domestic prices for key export-oriented agricultural products. Losses from the impact on the export of domestic agricultural products are estimated at \$14.5 billion.

Other indirect losses include those from reduced animal husbandry production at \$1.7 billion, increased prices of certain production inputs (fuel and mineral fertilizers) at \$0.8 billion, and land reclamation needs at \$0.2 billion [10].

Government Resolution No. 326 of March 20, 2022, has sanctioned the procedure for assessing damage and losses inflicted upon Ukraine due to the armed aggression of the Russian Federation. This resolution outlines distinct areas for determining damage and losses in agriculture:

1. Damage to land resources involves harm from the destruction of the fertile soil layer and damage resulting from pollution and clogging of land resources.

2. Economic losses of enterprises encompass losses of enterprises of all ownership forms due to property destruction, financial asset losses, and foregone profits arising from impediments in conducting economic activities.

3. Damage to personal peasant farms and/or farms registered as natural persons - entrepreneurs covers harm from mutilation, bodily injury, death of farm animals, and damage due to the destruction or damage of agricultural machinery and equipment for the agro-industrial complex [11].

The primary metrics considered in assessing the damage inflicted on land resources encompass:

1. Expenditures for land reclamation necessitated by disturbances resulting from hostilities, including the construction, organization, and upkeep of engineering, technical, and fortification structures, fences, border signs, border crossings, and communications for state border arrangements.

6. The total amount of direct damage caused to the infrastructure of Ukraine due to the war reaches \$151.2 billion / Kyiv School of Economics URL: <https://kse.ua/ua/about-the-school/news/zagalna-suma-pryamih-zbitkiv-zavdana-infrastrukturi-ukrayini-cherez-viynu-syagaye-151-2-mlrd-otsinka-stanom-na-1-veresnya-2023-roku/>

7. Report on direct damage to infrastructure and indirect losses to the economy from destruction as a result of Russia's military aggression against Ukraine as of June 2023. Public organization "Institute of the Kyiv School of Economics". July, 2023. 59 p.

8. Report on direct damage to infrastructure and indirect losses to the economy from destruction as a result of Russia's military aggression against Ukraine as of June 2023. Public organization "Institute of the Kyiv School of Economics". July, 2023. 59 p.

9. Maslak, O. M. (2023). State regulation of the processes of determining the losses caused by the military aggression of the Russian Federation against Ukraine in the field of agriculture / Modern Aspects of Science: XXXVIII. Part of an international collective monograph. Czech Republic: International Economic Institute s.r.o., 21-47.

10. Report on direct infrastructure damage and indirect economic losses from the destruction caused by Russia's military aggression against Ukraine as of June 2023. Public organization "Institute of the Kyiv School of Economics". July, 2023. 59 p.

11. On the approval of the Procedure for determining damage and losses caused to Ukraine as a result of the armed aggression of the Russian Federation. Resolution of the Cabinet of Ministers of Ukraine dated March 20, 2022 No. 326. URL: <https://zakon.rada.gov.ua>

2. Damages incurred by owners (land users) of agricultural land parcels.
3. Costs associated with the restoration of reclamation systems.
4. Impacts on soils and land parcels due to soil contamination by substances adversely affecting fertility and other beneficial properties.
5. Harm to soil and land parcels resulting from the deposition of foreign objects, materials, waste, and/or other substances.

The determination of damage and losses to Ukraine's land fund following the armed aggression by the Russian Federation involves the utilization of inspection reports on land parcels, commissions' reports assessing losses to landowners and land users, expert monetary valuation reports for land parcels, primary documents, accounting records, and other reports derived from the accounting data of enterprises, institutions, and organizations. Additionally, design and estimate documentation, information from the State Land Cadastre, land management documentation, and data from remote sensing of land form part of the documented information forming the foundational basis for evaluating the relevant damage and losses.

The costs incurred by landowners and land users for land reclamation due to disturbances from hostilities, as well as for the construction, organization, and maintenance of engineering, technical, and fortification structures, are determined based on the estimated cost of the executed works outlined in corresponding implemented working projects of land management. These projects adhere to the Rules for the development of working projects of land management, endorsed by Cabinet of Ministers Resolution No. 86 on February 2, 2022 [12].

The valuation of damages to owners (land users) of agricultural land parcels, factoring in the actual expenses to render the land parcels usable, is determined according to the Procedure for determining and compensating landowners and land users, sanctioned by Cabinet of Ministers Resolution No. 284 on April 19, 1993 [13].

Costs for the restoration of reclamation areas encompass losses incurred in the reinstatement of reclamation lands, water management and reclamation systems, engineering infrastructure objects of irrigation and drainage systems, drainage infrastructure, and agricultural water supply and drainage objects. These losses, resulting from hostilities, are appraised based on the estimated costs outlined in relevant projects for the reconstruction and capital repair of reclamation systems and/or individual engineering infrastructure objects. These projects align with DBN V.2.4-1-99 "Reclamation systems and structures," approved by the State Building Order No. 153 on June 25, 1999 [14].

Entities whose land parcels suffered damages, as per the aforementioned indicators, inform regional and Kyiv city state administrations (or military administrations during martial law) regarding the extent of damage and losses.

The assessment of damage due to soil pollution is calculated by authorized personnel overseeing compliance with environmental protection legislation. This calculation relies on normative monetary assessments of contaminated land plots, supported by materials confirming instances of soil pollution.

Substances responsible for land plot pollution are categorised into four hazard groups, delineated by values of Maximum Permissible Concentrations (MPC) and Tentatively Permissible Concentrations (UDC) of chemical substances in the soil. This classification is based on the Appendix 1 to the Methodology for determining damage caused by pollution and the soiling of land resources due to breaches of environmental protection legislation. This methodology was approved by the Ministry of Environmental Protection and Nuclear Safety of Ukraine on October 27, 1997 (amended by the Ministry of Environmental Protection of Ukraine on April 4, 2007) and aligns with the Cabinet of Ministers of Ukraine resolution dated December 15, 2021, titled "On approval of standards for

12. On the approval of the Methodology for determining damage and losses caused to the land fund of Ukraine as a result of the armed aggression of the Russian Federation: Order of the Ministry of Agrarian Policy and Food of Ukraine dated May 18, 2022 No. 295. URL: <https://zakon.rada.gov.ua>.

13. On the approval of the Methodology for determining damage and losses caused to the land fund of Ukraine as a result of the armed aggression of the Russian Federation: Order of the Ministry of Agrarian Policy and Food of Ukraine dated May 18, 2022 No. 295. URL: <https://zakon.rada.gov.ua>.

14. On the approval of the Methodology for determining damage and losses caused to the land fund of Ukraine as a result of the armed aggression of the Russian Federation: Order of the Ministry of Agrarian Policy and Food of Ukraine dated May 18, 2022 No. 295. URL: <https://zakon.rada.gov.ua>.

maximum permissible concentrations of hazardous substances in soils, as well as a list of such substances" [15].

Categorisation of waste that led to land plot soiling as hazardous (toxic) waste adheres to extant regulatory documents in waste management. These documents, duly approved, include lists of hazardous (toxic) waste, among other relevant guidelines.

All materials employed in the computation of damage arising from soil pollution and land littering are archived within the authorised body overseeing state supervision (control) of compliance with environmental protection legislation. Copies of pertinent materials can be furnished to state authorities, local self-government, and law enforcement agencies.

As per the Ministry of Environmental Protection and Natural Resources of Ukraine, the State Ecological Inspection of Ukraine has estimated the damage to soils and land plots, excluding losses in the land fund in temporarily occupied territories, at UAH 867,951.2 million. This comprises damage from land littering at UAH 856,035.1 million and damage from soil contamination at UAH 11,916.1 million [16].

According to the Ministry of Agrarian Policy and Food of Ukraine and regional state (military) administrations, the pre-calculated damage to land and agricultural soils in the production direction totals UAH 5,694.8 million. This includes damages to landowners (land users) at UAH 5,584.2 million, expenses for the restoration of reclamation systems at UAH 110.5 million, and expenses for land reclamation at UAH 0.1 million [17].

Additionally, data from the State Service of Ukraine for Emergency Situations records costs incurred due to fires/explosions impacting agricultural lands, amounting to UAH 2,243.1 million.

Primary indicators considered in evaluating the economic losses of enterprises, institutions, organizations, and economic entities of varied ownership forms encompass the value of lost, destroyed, or damaged property; the loss of financial assets; lost profits; and losses from unpaid goods, services, and works provided and consumed in temporarily occupied territories.

The quantification of real damages, lost profits, and assessment of restoration needs adhere to both national and international evaluation standards, incorporating guidelines from the World Bank on damage assessment and materials developed by internationally recognized organizations.

The evaluation of economic losses of business entities serves several objectives, including determining damages for criminal proceedings within the framework of Ukrainian legislation, seeking compensation applications by victims, filing lawsuits (including collective ones) with judicial authorities, particularly international bodies, and initiating lawsuits by the state of Ukraine before international judicial authorities. In pursuit of these goals, the assessment involves determining, in value terms, the actual damages, lost profits, and necessary expenses for the restoration of property and property rights impacted by armed aggression.

Damage assessment resulting from armed aggression is conducted through independent assessments or forensic examinations. Independent assessments are undertaken by entities recognized as subjects of assessment activity, in compliance with national and international standards. Forensic examinations related to damage assessment, and the activities of forensic experts evaluating property, align with the Law of Ukraine "On Forensic Examination," considering methodological regulations on assessing losses due to loss, destruction, and damage of property of state, communal, and private ownership during armed aggression [18].

15. On the approval of the Methodology for determining the amount of damage caused to land and soil as a result of emergency situations and/or armed aggression and hostilities during martial law: Order of the Ministry of Environmental Protection and Natural Resources of Ukraine dated 04/04/2022 No. 167. URL: <https://zakon.rada.gov.ua>.

16. Report on the results of the analysis of the current situation regarding the assessment of socio-economic losses in the field of agriculture / Accounts Chamber, Kyiv. URL: <http://www.rp.gov.ua>.

17. Report on the results of the analysis of the current situation regarding the assessment of socio-economic losses in the field of agriculture / Accounts Chamber, Kyiv. URL: <http://www.rp.gov.ua>.

18. On the approval of the Methodology for determining the damage and the amount of damage caused to enterprises, institutions and organizations of all forms of ownership as a result of the destruction and damage of their property in connection with the armed aggression of the Russian Federation, as well as the lost profit from the impossibility or obstacles in the conduct of economic activity: Order Ministry of Economy of Ukraine, State Property Fund of Ukraine dated 18.10.2022 No. 3904/1223. URL: <https://zakon.rada.gov.ua>

Post-independent damage assessments, a report is prepared in electronic form and, if necessary, in paper format. The report is signed by all assessors directly involved in the evaluation and by the head of the subject of assessment activities or their authorized representative.

The damage assessment report is crafted by the subject of assessment activity in accordance with legal acts on property assessment, either in abbreviated or full form. For claims submitted to international courts, a full-form damage assessment report is produced, complying with international valuation or recognized standards, if mandated by the relevant international court. A concise-form report should include information on the assessment object, a brief description of property damage, the purpose of the assessment, type of cost, assessment date, input data and sources, analysis of reliability, assumptions, evaluation procedures, value conclusion, and the report's date.

An expert's opinion is prepared by a forensic expert, adhering to legal requirements outlined in the Law of Ukraine "On Valuation of Property, Property Rights and Professional Appraisal Activities in Ukraine," the Law of Ukraine "On Forensic Expertise," and relevant procedural legislation. The investigative part of the expert's opinion details all procedures pertinent to damage assessment.

The valuation date, denoting when the loss is appraised, is determined in accordance with the third part of Article 225 of the Economic Code of Ukraine. The assessment date, critical for legal proceedings or compensation claims, is any date preceding or coinciding with the court filing date (or application for compensation), but not earlier than February 23, 2022. The damage assessment report remains valid until the indemnification date, and during the evaluation of losses, various value types may be considered, including market value, replacement value, reproduction value, and gross development value.

Assessors, tasked with determining the extent of damages, possess the right to access the assessment object, relevant documentation, and other essential information. They are authorized to seek explanations, additional information from the assessment client and other pertinent individuals, and conduct inspections using technical means and information sources such as remote sensing data, photographs, and videos.

A personal inspection of the evaluation object is conducted by either an independent appraiser assessing damages or a forensic expert performing a forensic examination. This is contingent on regulatory constraints and the assurance of safe access to the property, including demining activities.

The assessment of damages requires the presence of necessary initial data and information sources, with clear and certified copies of documents used as source data following the procedures established by law. Information sources include inspection results, market data, and other acts based on damage assessment results, utilizing analytics from social networks and public information.

A crucial requirement for damage assessment is obtaining a legally specified document confirming property loss or destruction due to armed aggression. Mandatory review of damage assessment reports applies when evaluating state or communal property, with the State Property Fund of Ukraine, its branches, and local self-government bodies authorized to conduct assessments. Reviews are conducted by designated bodies or expert councils of self-regulatory organizations of assessors. In other cases, reviews are initiated at the request of an interested party, providing an unbiased and critical evaluation in the presence of conflicts or disputes.

In disputes related to loss assessment results, a deficient (unreliable) assessment is established solely through the review of the damage assessment report. If the assessment is deemed of poor quality based on the review, a reassessment is conducted.

The damage assessment process unfolds in three stages: preparatory, implementation of evaluation procedures or expert studies, and drafting a damage assessment report or expert's opinion. The preparatory stage involves familiarization with the evaluation object, analysis of initial data, assessment of information sources, and agreement on the assessment of losses, as applicable under the Law of Ukraine "On Forensic Examination" and relevant legislation.

During the preparatory stage of conducting an independent assessment or forensic examination (expert study), the entity engaged in assessment activities or the forensic expert evaluates the

reliability of market data in each specific loss assessment case [19]. This evaluation is duly reflected in the report on the assessment of losses or the expert's opinion. Market data is categorized into three distinct classes for this purpose:

1. Category "A" - Direct Comparisons: This category encompasses all forms of pertinent evidence concerning prices paid, offered, or requested in the market for similar properties.

2. Category "B" - General Market Data: This category incorporates data serving as an indirect source of cost information, including information from published sources or commercial databases. The relative importance of this data hinges on its relevance, authority, and verifiability. Additionally, it may include other indirect evidence such as indexes, historical records, and data on demand (or offer) for rent, vacancy, investments, etc.

3. Category "C" - Other Sources: This broad category comprises data providing a general understanding of value, including transaction certificates for properties of different types and locations. It may also encompass other inputs, such as interest rates, stock market movements, and yields, serving as indicators of a property's profitability.

The remuneration for work related to independent damage assessment, forensic examination (expert research), and the review of damage assessment reports, in case of review by expert councils of self-regulatory organizations of assessors, is covered by enterprises, institutions, organizations, individuals, or other lawful funding sources.

According to data from the Ministry of Agrarian Policy and Food of Ukraine and regional state (military) administrations, the economic losses of enterprises, excluding those of the defense-industrial complex, including agricultural entities, amount to UAH 21,370.4 million. Direct losses, valued at UAH 10,216.1 million, consist of the value of lost, destroyed, or damaged property of non-state-owned enterprises (UAH 10,206.9 million) and losses from unpaid goods, works, and services in temporarily occupied territories (UAH 9.2 million). Indirect losses (forgone benefit) total UAH 11,154.3 million, while expert opinions confirm only UAH 40.9 million, representing 0.2% of the total amount [20].

Regional state (military) administrations report damage and losses to 1,444 non-state-owned agricultural enterprises (farms), which lost 12,400 units of machinery (including agricultural), 398 buildings of livestock complexes, 5.5 million heads of farm animals (including poultry), and 6,000 bee farms [21].

When assessing the damage caused to personal peasant farms and/or farms registered as natural persons - entrepreneurs, key indicators include losses due to mutilation, bodily injury, or death of agricultural animals, particularly cattle, pigs, sheep, goats, horses, and bee colonies. Additionally, losses attributed to the destruction or damage of agricultural machinery and equipment for the agro-industrial complex are considered.

The information base for determining damage and losses sustained by personal peasant farms and/or farms registered as natural persons - entrepreneurs, due to the armed aggression of the Russian Federation, relies on relevant acts of commission surveys, referred to as commission survey acts. Organizational measures to assess losses of agricultural animals and damage caused to agricultural machinery and equipment resulting from the armed aggression of the Russian Federation are conducted by the executive committees of village, settlement, and city councils. In their absence, military administrations (hereinafter, the authorized body) take on this responsibility based on appeals from personal peasant farms and/or farms registered as natural persons - entrepreneurs. Regional and Kyiv city state administrations, during the period of martial law, assume responsibility for determining damage and losses in this domain (hereinafter, responsible bodies).

19. On the approval of the Methodology for determining the damage and the amount of damage caused to enterprises, institutions and organizations of all forms of ownership as a result of the destruction and damage of their property in connection with the armed aggression of the Russian Federation, as well as the lost profit from the impossibility or obstacles in the conduct of economic activity: Order Ministry of Economy of Ukraine, State Property Fund of Ukraine dated 18.10.2022 No. 3904/1223. URL: <https://zakon.rada.gov.ua>

20. Report on the results of the analysis of the current situation regarding the assessment of socio-economic losses in the field of agriculture / Accounts Chamber, Kyiv. URL: <http://www.rp.gov.ua>

21. Report on the results of the analysis of the current situation regarding the assessment of socio-economic losses in the field of agriculture / Accounts Chamber, Kyiv. URL: <http://www.rp.gov.ua>

Following the commission examination results, a report is compiled, encompassing the following attachments [22]:

1. In the case of determining losses of agricultural animals:

- A copy of the veterinary and sanitary passport of the apiary.
- Extract from the Unified State Register of Animals as of the loss assignment date.
- Extract from the Unified Register of pre-trial investigations related to the event causing losses due to armed aggression by the Russian Federation (if available).
- Results of photo and/or video documentation capturing mutilation, bodily injury, or death of agricultural animals (cattle, pigs, sheep, goats, horses, bee colonies) if available.

2. In the case of determining damage to agricultural machinery and equipment:

- Copies of the technical passport and other documents containing information on technical characteristics.
- Copies of the machine registration certificate and other ownership confirmation documents for agricultural machinery and equipment (if available).
- Acts of inspection of the technical condition (if available).
- Copies of other documents detailing technical characteristics, composition, necessary costs for restorative repair, or disposal of agricultural machinery and equipment, and any relevant information.
- Extract from the Unified Register of pre-trial investigations related to the event causing damages due to the armed aggression of the Russian Federation (if available).
- Results of photo and/or video documentation capturing the destruction or damage of agricultural machinery and equipment (if available).

The commission examination report consists of two copies, with the first copy given to the owner of the affected animals or damaged machinery, and the second copy retained by the authorized body, sending its duplicate to the responsible authority. The report remains valid until the date of compensation for losses and damages in monetary terms.

Upon commencing payment and to affirm the intention to receive the calculated amount of losses and damages (monetary compensation), victims additionally submit the following documents to the responsible authorities: a copy of the passport of a Ukrainian citizen, a copy of the document confirming registration in the State Register of natural persons - taxpayers (unless due to religious beliefs a person refuses the taxpayer's registration number), and a certificate of a current account issued by the bank.

To conduct a commission survey of losses of agricultural animals and damages caused to agricultural machinery and equipment due to the armed aggression of the Russian Federation, an authorized body establishes a commission, including a representative from the territorial body of the State Production and Consumer Service. The commission may involve specialists from units of the State Emergency Service of Ukraine, the National Police of Ukraine, and, if necessary, units of the Armed Forces of Ukraine and the Security Service of Ukraine.

As per the Ministry of Agrarian Policy and Food of Ukraine and regional state (military) administrations, the damage inflicted on personal peasant farms and/or farms registered as natural persons - entrepreneurs amounts to UAH 41.0 million, with specific information on destruction or damage limited to the field of plant growing, specifically vegetable growing, as reported by the Donetsk military administration.

In aggregate, considering information from various sources, including the Ministry of Agrarian Policy and Food of Ukraine, the Ministry of Environmental Protection and Natural Resources of Ukraine, the State Environmental Inspection of Ukraine, the State Emergency Service of Ukraine, the National Police of Ukraine, and 24 regional state (military) administrations, pre-calculated losses in the agriculture sector, accounting for damage to land resources, economic losses of enterprises

22. On the approval of the Methodology for determining the damage and losses caused to personal peasant farms and/or farms registered as natural persons - entrepreneurs, as a result of the armed aggression of the Russian Federation: Order of the Ministry of Agrarian Policy and Food of Ukraine dated 28.06.2023 No. 1328. URL: <https://zakon.rada.gov.ua>

(excluding the defense-industrial complex), and damage to personal peasant farms and/or farms registered as natural persons - entrepreneurs, total 897,300.5 million hryvnias [23].

However, it is crucial to note that 4,124 business entities remain in the temporarily occupied territory, making it currently impossible to calculate the damage and losses incurred by agricultural enterprises (farms) in these territories until their complete de-occupation.

The evaluation of damage and losses is presently analytical and incomplete, rendering it inadequately evidential for court proceedings. A comprehensive assessment of the actual scale of losses, particularly in the agricultural sector, can only occur upon the restoration of Ukraine's territorial integrity.

At the national level, the determination and compensation of damage and losses are governed by various legislative instruments, including the Constitution of Ukraine, the Civil and Criminal Procedure Codes of Ukraine, and specific laws such as "On ensuring the rights and freedoms of citizens and the legal regime in the temporarily occupied territory of Ukraine" and "On compensation for damage and destruction of certain categories of real estate objects as a result of hostilities, acts of terrorism, sabotage caused by the armed aggression of the Russian Federation against Ukraine, and the State Register of property damaged and destroyed as a result of hostilities, acts of terrorism, sabotage caused by the armed aggression of the Russian Federation against Ukraine" (hereinafter referred to as Law No. 2923).

In addition to the provisions of Law No. 2923, national legislation governing the determination and compensation of damage and losses allows individuals and legal entities to seek compensation, including losses resulting from the armed aggression of the Russian Federation against Ukraine, through civil action in criminal procedure.

Article 124, part three, of the Constitution of Ukraine delineates the jurisdiction of Ukrainian courts to encompass any legal dispute and criminal accusation. Courts, as stipulated by law, are empowered to adjudicate in various cases [24].

Article 55 of the Criminal Procedure Code of Ukraine stipulates that in criminal proceedings, a victim may be a natural person who has suffered moral, physical, or property damage due to a criminal offense, as well as a legal entity that has sustained property damage resulting from a criminal offense [25].

Law No. 2923 outlines the legal and organizational principles for providing compensation for damage and destruction of specific categories of immovable property due to hostilities, acts of terrorism, and sabotage resulting from the armed aggression of the Russian Federation against Ukraine. It also establishes the legal principles for creating and maintaining the State Register of Property Damaged and Destroyed due to hostilities, terrorist acts, and sabotage from the armed aggression of the Russian Federation against Ukraine [26].

However, Law No. 2923 does not apply to immovable property located in Ukraine's temporarily occupied territory by the Russian Federation on the day of the entry into force of the President of Ukraine's Decree No. 64/2022 of February 24, 2022, on the introduction of martial law, as approved by the Law of Ukraine "On the approval of the Decree of the President of Ukraine on the introduction of martial law in Ukraine."

Furthermore, Law No. 2923, in Article 2, designates compensation recipients for damaged or destroyed real estate objects exclusively as Ukrainian citizens (paragraph 1 of the first part of Article 2) and associations of co-owners of apartment buildings, managers of apartment buildings, and housing and construction (residential) cooperatives. Consequently, Law No. 2923 does not address issues related to the compensation for damage and destruction of real estate objects for any economic entities resulting from hostilities, terrorist acts, and sabotage caused by the armed aggression of the Russian Federation against Ukraine.

23. Report on the results of the analysis of the current situation regarding the assessment of socio-economic losses in the field of agriculture / Accounts Chamber, Kyiv. URL: <http://www.rp.gov.ua>

24. Constitution of Ukraine. URL: <https://zakon.rada.gov.ua>

25. Criminal Procedure Code of Ukraine. URL: <https://zakon.rada.gov.ua>

26. On compensation for damage and destruction of certain categories of immovable property as a result of hostilities, terrorist acts, sabotage caused by the armed aggression of the Russian Federation against Ukraine, and the State Register of property damaged and destroyed as a result of hostilities, terrorist acts, sabotage caused by armed aggression of the Russian Federation against Ukraine: Law of Ukraine. URL: <https://zakon.rada.gov.ua>

Law No. 2923, in Article 14, delineates the legal foundation for establishing and maintaining the State Register of property damaged and destroyed due to hostilities, acts of terrorism, and sabotage resulting from the armed aggression of the Russian Federation against Ukraine. However, paragraph 2 of the first part of Article 14 specifies that the register is instituted to facilitate the collection, accumulation, accounting, processing, storage, and safeguarding of information and documents pertaining to damaged and destroyed property. This encompasses damage to land plots, lands, subsoil, forests, water, and other natural resources, as well as biological diversity. Importantly, the register's purpose transcends whether compensation for damage or destruction is provided in accordance with this Law. Consequently, there remains a necessity for further refinement in national legislation, particularly in articulating legal and organizational frameworks for providing compensation for damage inflicted upon land plots, land, subsoil, forests, water, and other natural resources, as well as biological diversity.

Given the Committee of Ministers of the Council of Europe's decision on 12th May 2023 to establish the Extended Partial Agreement on the Register of Damages Caused by the Russian Federation's Aggression Against Ukraine and the accompanying Statute Governing the Register, coupled with the European Union and 43 countries' accession (or expressed intention to join) to the Register formed by participants of the Summit of Heads of State and Government of the Council of Europe in Reykjavík on 16-17 May 2023, there arises an immediate imperative to devise a legal mechanism. This mechanism is needed for the inclusion in the international Register of damages resulting from the aggression of the Russian Federation against Ukraine, utilizing data from the State register of property damaged and destroyed as a consequence of hostilities, acts of terrorism, and sabotage caused by the armed aggression of the Russian Federation against Ukraine, as established in accordance with Law No. 2923 [27].

The Extended Partial Agreement on the Register of Damages Caused by Russian Aggression Against Ukraine outlines the creation of a database for documenting evidence of losses or damages incurred by the State of Ukraine, individuals, and legal entities due to the illicit actions of the Russian Federation from February 24, 2022. This database will also incorporate financial claims of victims against the Russian Federation, with the understanding that these acknowledged and confirmed claims will be addressed later when the international community reaches consensus on the compensation mechanism and its funding sources [28].

The envisaged registry will span a three-year period, recording evidence and information about claims for loss, damage, or harm inflicted by the armed aggression of the Russian Federation against Ukraine. The register represents an initial step towards establishing a comprehensive compensation mechanism, with the ultimate goal of compelling the Russian Federation to pay complete compensation in accordance with international law. This may include leveraging assets located in other countries. The overarching objective is to institute a Compensation Commission entrusted with adjudicating claims and awarding compensations, complemented by a Compensation Fund that will amass resources for fulfilling compensations, all predicated on an international agreement.

Presently, details regarding the harm inflicted by the military aggression of the Russian Federation can be disseminated through pertinent online platforms:

1) [<https://dokaz.gov.ua/>]: This web portal, instigated by the Office of the President of Ukraine, the Ministry of Justice, the Office of the Prosecutor General of Ukraine, the Ministry of Information, the Representation of the President of Ukraine in the Autonomous Republic of Crimea, and the Kyiv School of Economics, serves as a repository for documenting war crimes and crimes against humanity. All gathered evidence is intended for use in legal proceedings against the Russian Federation, including venues such as the International Criminal Court in The Hague, the European Court of Human Rights, and a specialized tribunal once established.

27. On compensation for damage and destruction of certain categories of immovable property as a result of hostilities, terrorist acts, sabotage caused by the armed aggression of the Russian Federation against Ukraine, and the State Register of property damaged and destroyed as a result of hostilities, terrorist acts, sabotage caused by armed aggression of the Russian Federation against Ukraine: Law of Ukraine. URL: <https://zakon.rada.gov.ua>

28. The international register of damages caused by the aggression of the Russian Federation against Ukraine has been created. - News from the website of the Ministry of Justice of Ukraine. URL: <https://minjust.gov.ua>

2) [<https://warcrimes.gov.ua/>]: This web portal, established by the Office of the Prosecutor General, is dedicated to the meticulous documentation of war crimes and crimes against humanity perpetrated by the Russian army in Ukraine.

3) [<https://damagedagro.in.ua/>]: An electronic platform specifically designed for the aggregation of information concerning damage incurred by the agricultural sector in Ukraine. The platform's objective is to record and document losses and damages systematically, facilitating processing by state authorities for subsequent compensation and redress [29].

Conclusions

Based on a scholarly examination of legal instruments governing the processes related to ascertaining damage to land resources, agricultural animals, equipment, and economic losses of agro-industrial enterprises, it has been determined that the pertinent legal framework is currently in the developmental phase. To enhance the regulatory structure and establish a comprehensive mechanism for evaluating and compensating losses and damages resulting from the armed aggression of the Russian Federation, it is imperative to introduce amendments to the legal regulations in the following domains:

- Determination of Compensation Sources, Procedures, and Mechanisms: Revision of legal provisions to elucidate the sources, procedures, and mechanisms for compensating losses sustained by business entities due to the armed aggression of the Russian Federation.

- Amendments to the Procedure for Determining and Indemnifying Damage to Land Owners and Users: Modifications to the existing Procedure for determining and indemnifying damage to land owners and users, as stipulated by Cabinet of Ministers Resolution No. 284 of April 19, 1993. This entails accounting for the specific considerations in determining damage and losses caused by armed aggression and identifying the owners or users of damaged land plots through land management documentation, expert opinions, loss calculations, etc.

- Revision of Procedures for Assessing, Documenting, and Registering Macroeconomic Damage: Reviewing the procedures for assessing, recording, documenting, and registering macroeconomic damage, losses, or deficits incurred by the state of Ukraine, individuals, and legal entities due to the internationally illegal actions of the Russian Federation in or against Ukraine.

- Legal Mechanism for International Register Inclusion: Modification of the legal mechanism for including data from the State Register of property damaged and destroyed, as a consequence of hostilities, acts of terrorism, and sabotage caused by the armed aggression of the Russian Federation against Ukraine, into the international Register of damages caused by Russian aggression.

- Amendments to Methodology for Determining Damage and Losses to the Land Fund: Introduction of changes to the Methodology for determining damage and losses to the land fund of Ukraine, specifically addressing the nuances of land reclamation and restoration under martial law. This includes aspects such as prioritizing demining activities for land/buildings and designating the initiator and procedure for recording facts by authorized bodies (National Police, Security Service of Ukraine, State Emergency Service).

- Initiating Regional Measures by Military Administrations: Advocating regional (district) military administrations to engage in outreach efforts with agricultural enterprises (farms) for recording, accounting, and disseminating information about damage and losses. Furthermore, devising a step-by-step plan for the restoration of disturbed lands, encompassing ecological and geochemical assessments, land management projects for reclamation, and projects for the reconstruction and capital repair of reclamation systems and/or specific engineering infrastructure components.

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