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INNOVATIVE AND INNOVATIVE-ACTIVE ENTERPRISES: COMMON AND DIFFERING FEATURES

Introduction: In some publications devoted to research of innovative activity in Ukraine there is inconsistency of interpretation of key concepts, which influences the degree of understanding and value of the received results. **Purpose:** Search for common and differing features in definitions of concepts «innovative enterprise» and «innovative-active enterprise» from the position of current legislation of Ukraine; consideration of advantages which innovative enterprises have as compared to other subjects of economic activity. **Methods:** Logic and comparative analysis. **Results:** Differences in interpretation of concepts «innovative enterprise» and «innovative-active enterprise» have been determined; absence of a legal mechanism for receiving the status of 'innovative' has been demonstrated; forms of state support and favourable tax treatment for enterprises realizing innovative and investment projects which have state registration have been given. **Conclusions:** Legislation of Ukraine in the field of innovative activity is characterized by fragmentar-

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