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**LEGAL ENTITIES AS SUBJECTS OF ADMINISTRATIVE RESPONSIBILITY**

The problems of liability of legal entities were always relevant and important for administrative and legal science. Legal entities, performing administrative and legal relationships, may commit an offense and be subjects of offenses, and thus, bear administrative responsibility. Relevance of the topic is primarily due to the fact that Ukraine's aspirations to be a full member of the European and global space require the state to improve national legislation. In particular, the important issue is the recognition of the legal entities the subjects of administrative responsibility.

In the article were considered the features of administrative liability of legal entities in Ukraine, was conducted a comparative analysis of the legislation on administrative liability of legal entities in Ukraine and foreign countries and identified areas of systematization and improvement of national legislation on administrative liability of legal persons.

In the article were analyzed the legal and subjective features of legal entities and was found that the administrative legal subjectness of entities is the ability of legal entities to be secured with the administrative law rights and legal obligations, arising from their inception and the ability, by means of their acts, to acquire and implement the right and possibility to bear the administrative responsibility by legal entities for violations of administrative law.It also made it possible to find out that legal entities are the real subjects of an administrative offense.

The analysis of foreign law was conducted in order to define the liability of legal entities. It showed that in tort law the majority of European countries recognize legal entities responsible for offenses and accept them as subjects of administrative liability if they have all the hallmarks of it.

Analyzing the legislation on administrative liability of legal entities in Ukraine, it turns out that it is not an integrated system as it is scattered and unstructured.

For a comprehensive insight, was performed the classification of legal entities and proposed to include the subjects of administrative liability of legal entities to private law, i.e. collective entities that are created by individuals and legal entities of public law, which do not have the powers. This distinction will organize and specify the domestic tort law in terms of types and systems of fines for legal entities.

These statistics of application of penalties to legal persons for violation of legislation on protection of economic competition were given by the Antimonopoly Committee of Ukraine and they also certify the fact of the use of administrative liability for legal persons.

According to the conducted analysis of administrative liability of legal entities in Ukraine and foreign countries, was proposed to complement the current UСAO (Ukrainian Codex of Administrative Offence) with the chapter of the administrative liability of legal persons and refer them to administrative liability of legal entities of private law, i.e. collective entities that are created by individuals and legal entities of public law which do not have the powers. This distinction allows the further systematization and concretization of domestic tort law.

**Key words:** legal entities, subjects of an administrative offense, legal subjectness, administrative responsibility, administrative offense, administrative penalties, administrative and tort legislation, offenses.