

Legal Aspects of Online Shops in Ukraine

I. Introduction

For the average citizen of Ukraine, online shops appeared not so long ago, but they managed to become quite popular in a relatively short period of time, and without these shops we no longer imagine modern life.

According to statistics, every third inhabitant of Europe makes purchases of goods using the Internet. Despite the global crisis, the trade in goods through the Internet is increasing and, most likely, will continue to grow. So, you need to read more about the rules and procedures of trading through the Internet, and find out what to do. Internet shops have served us faithfully and truthfully for a good ten years.

First, they appeared as advertising platforms, and then and as a complete tool for the sale of goods/services. We should pay attention to this phenomenon, without any specialized legal support for such activities. Until recently, the issue of online shops was regulated exclusively at sub-legal level.

However, in September 2015, the Parliament of Ukraine, by implementing a request from a wide range of entrepreneurs, as well as consumers for the settlement of relations for the purchase of goods, works or services on the Internet, adopted the Law of Ukraine “On e-commerce”,¹ which specifies the features of the conclusion of electronic transactions. At the same time, in addition to the said Law, the activity of online shops is regulated by the general provisions of the law, such as the Constitution of Ukraine² (which establishes the general right to entrepreneurial activity), the Commercial and Civil Codes of Ukraine^{3,4}, the Law of Ukraine “On Consumer Rights Protection”,⁵ “On Advertising”,⁶ “On Electronic Documents and Electronic Document

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- 1 Про електронну комерцію: Закон України від 3.9.2015 № 675-VIII. [Електронний ресурс] / Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/675-19>.
 - 2 Конституція України: Закон України від 28.6.1996 № 254к/96-ВР [Електронний ресурс] / Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon4.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80>.
 - 3 Цивільний кодекс України від 16.1.2003 р., № 435-IV [Електронний ресурс]. – Режим доступу: <http://zakon4.rada.gov.ua/laws/show/435-15/print1360049358233340>.
 - 4 Господарський кодекс України: від 16.1.2003 р., № 436-IV [Електронний ресурс]. – Режим доступу: <http://zakon4.rada.gov.ua/laws/show/436-15/print1364602117260995>.
 - 5 Про захист прав споживачів: Закон України від 12.5.1991 № 1023-XII. [Електронний ресурс] / Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/1023-12>.
 - 6 Про рекламу: Закон України від 3.7.1996 № 270/96-ВР. [Електронний ресурс] / Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon2.rada.gov.ua/laws/show/270/96-%D0%B2%D1%80>.

Management”,⁷ “On Payment Systems and Transfer of Funds in Ukraine”,⁸ “On Financial Services and State Regulation of Financial Services Markets”,⁹ “On Protection of Personal Data”,¹⁰ etc.

The normative-legal acts of the Cabinet of Ministers of Ukraine and other central executive bodies still remain at the subordinate level:

1. Rules for the sale of goods to order and out of commercial or office premises, approved by the order of the Ministry of Economy of Ukraine dated 19.4.2007 No. 103.
2. Procedure for the proceeding Trade activity and rules of trade service in the consumer goods market, approved by the Cabinet of Ministers of Ukraine from 15.6.2006 № 833.
3. Rules of retail trade in food products, approved by order of the Ministry of Economy of Ukraine of 11.7.2003 № 185.¹¹ The provisions of these regulations apply to the extent not inconsistent with the Law of Ukraine “On e-commerce”.

II. Provisions on the legal organization of the online shop

In general, until recently, the definition of an online shop was understood as a website selling goods or services on the Internet, through which you can select and order the necessary goods/services (to form orders, choose a way to pay and deliver the order and make a purchase).

Regarding the official definition of the term “online shop” it should be noted: before the appearance of the Law of Ukraine “On e-commerce”, no legal and regulatory act had this definition (see the Ministry of Economic Development and Trade letters dated November 19, 2012 № 3502-05/ 43517-14 and dated 12/06/2015, No. 3501-04/ 18982-07).¹²

And in general, the legal grounds for this type of trade, such as Internet commerce, were based on general norms of civil, commercial and tax legislation, as well as

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- 7 Про електронні документи та електронний документообіг: Закон України від 22.5.2003 № 851-IV. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/851-15>.
 - 8 Про платіжні системи та переказ коштів в Україні: Закон України від 5.4.2001 № 2346-III. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/2346-14>.
 - 9 Про фінансові послуги та державне регулювання ринків фінансових послуг: Закон України від 12.7.2001 № 2664-III. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/2664-14>.
 - 10 Про захист персональних даних: Закон України від 1.6.2010 № 2297-VI. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/2297-17>.
 - 11 Правила роздрібно́ї торгівлі продовольчими товарами, затверджені наказом Мінекономіки від 11.7.2003 р. № 185. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon5.rada.gov.ua/laws/show/z0628-03>.
 - 12 Лист Міністерства економічного розвитку і торгівлі України «Щодо роботи Інтернет-магазину»: від 19.11.2012 р., № 3502- 05/43517-14. [Електронний ресурс]. – Режим доступу: http://www.auditent.com.ua/files/internet_magazin.doc.

on other normative documents, listed in these letters and in the letter from the State Service on Entrepreneurship dated January 11, 2014, No. 196/ 0/20-14.

So, it was believed that in this case, the sale of goods to order was belonging to the so-called trade in samples. Legal support for such an interpretation of Internet commerce was Art. 702 CCU, which provides that goods may be sold by familiarizing the buyer with a sample of goods (by description, catalog, via the Internet, etc.). In this case, the goods are delivered to the place specified by the buyer (for example, the place of residence or work of the buyer, the individual, the location of the buyer-legal entity, by mail, etc.), and from the time of delivery, the contract of sale is considered fulfilled.

In its turn, the Law of Ukraine “On Protection of Consumer Rights” envisaged the possibility of concluding a contract between the seller and the consumer at a distance using the means of remote communication, which, in particular, belongs to the Internet. At the subordinate level – in Regulation No. 103 “On approval of the Rules for the sale of goods to order and out of trading or office premises”,¹³ developed in pursuance of the Law of Ukraine “On Consumer Rights Protection” – the sale of goods through the Internet was classified as selling goods on request.

It was the only document that at least somehow determined the details of the implementation of Internet commerce. To the conclusion that business entities that trade through the Internet should have been guided by the requirements of Regulation No. 103 “On approval of the Rules for the sale of goods to order and out of commercial or office premises”, at that time the above-mentioned state bodies received their letters.

Thus, in a letter from the State Committee for Entrepreneurship dated January 11, 2014, No. 196/0 / 20-14, it was stated that the sale through an online shop can be considered simultaneously both by the sale of goods to order and by distance selling.

At the same time, online stores must first observe the “general” rules of trade (approved by the CMU of June 15, 2006, No. 833),¹⁴ as well as the rules for selling certain types of food and non-food products. Despite the virtuosity of Internet commerce, it was obvious that other norms of current Ukrainian legislation should apply to it. And in the first place, those who, for the purpose of carrying out such activity, obliged the seller to register as a business entity in the established procedure and to become taxable. But since they are well-known, we will not go into the “registration” trail further, but let us dwell on the issue of choosing the code of the CVED by such entities.

13 Про затвердження Правил продажу товарі на замовлення та поза торговельними або офісними приміщеннями: Правила від 19.4.2007 № 103. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/z1181-07>.

14 Про затвердження Порядку провадження торговельної діяльності та правил торговельного обслуговування на ринку споживчих товарів: Постанова від 15.6.2006 № 833. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/833-2006-%D0%BF>.

III. Analysis of the innovations that appeared in the activity of online shops after the adoption of the Law of Ukraine “On e-commerce”

Under e-commerce, this Law refers to profit-sharing relationships that arise when a transaction is remotely deployed using information and telecommunication systems (ITS), resulting in the rights and obligations of the parties arising from the property. What kind of remoteness criteria in this case is put forward by the Law of Ukraine “On e-commerce”? They are listed in paragraph 14 part 1 of Art. 3 of this Law. The buyer should be able to enter into an electronic contract after reviewing the product description provided by the seller through access to catalogs, brochures, booklets, photographs, etc. through ITS (in particular, via the Internet).

The main feature of distance trade is that the buyer can not directly familiarize himself with the goods or their samples when concluding such an agreement. If the buyer, in response to his e-mail, places samples of the proposed product from which he chooses a suitable copy for his profit, such relationships go beyond the scope of e-commerce.

The lack of direct contact between the buyer and the seller before the conclusion of the contract just describes the principle of the online shop. From now on, under an online store, we will understand the means for presenting or selling a product, work or service by committing an electronic transaction. In its turn, an electronic transaction is an action of a person aimed at acquiring, changing or terminating civil rights and duties performed with the use of ITS. Unfortunately, the Law of Ukraine “On e-commerce” contains certain inconsistencies and contradictions.¹⁵

There are questions regarding the scope of this Law – it concerns exclusively consumers in the sense of the profile Law of Ukraine “On consumer rights protection”, that is, “physicists”, or can “guilty” be guided by those who make purchases through the Internet for their own business?

IV. Features of the conclusion of an electronic contract

The legal status of the seller (performer, supplier) of goods, works and services in e-commerce is defined in Art. 7 of the Law of Ukraine “On e-commerce”.

A seller may be a legal entity or an individual entrepreneur (see Clause 15, Clause 1, Clause 3 of this Law). The seller is obliged to provide the buyer with information about: his full name, location, identification code (if he is a “legal entity”) or first and second name, place of registration and place of actual residence, registration number of the taxpayer’s account card (if he is an entity). According to paragraph 7 of Part 1 of Art. 23 of Law of Ukraine “On Consumer Rights Protection”, failure to provide such information entails the imposition of a fine of 30 % of the value of the goods

15 *Маєвська А. А.*, Електронна комерція і право: навч.-метод. посібник/ А. А. Маєвська. – X. : 2015. – 256 с.

sold, but not less than 5 nmdg [=minimum income/not subject to taxation], that is, 85 UAH.¹⁶

If an entity is not obliged to keep records of income and expenses, the amount of such a fine is fixed and makes up 85 UAH.

- e-mail address and / or e-shop address;
- information about the license, if the business activity of the online store is subject to licensing;
- inclusion of taxes on the value of goods;
- the cost of delivery in case of delivery of goods;
- other information subject to disclosure in accordance with the law.

However, this Law does not specify where exactly this information should be given. However, the requirement of the Law to provide the buyer with direct, simple and stable access to such information tells us that in the case of selling goods through an online shop it should be placed on the shop site.

In addition, the seller must comply with the requirements of legislation on the protection of information in the ITS and the security of settlements (Part 3 of Art. 7 of the Law of Ukraine “On e-commerce”), as well as the storage of personal data (Art. 14 of this Law). And of course, there is no doubt that the seller has a duty to comply with consumer rights in accordance with the Law of Ukraine “On Consumer Rights Protection”.

A few words on the legal status of the buyer – once again it should be emphasized: in the definition of subjects in the field of e-commerce, indicated in paragraph 15 of Part 1 of Art. 3 of the Law of Ukraine “On e-commerce”, it is suggested that the buyer within the limits of this Law acts solely by an individual. From this aspect, we will proceed in the following.

Thus, the buyer (customer, consumer) of goods, works, services in the sphere of e-commerce in the scope of his rights and duties is equivalent to the consumer in the case of conclusion of the contract outside the trading or office premises and in the case of conclusion of a contract at a distance; consumer rights in such cases are protected at the same time by the norms of Art. 12, 13 of the Law of Ukraine “On Consumer Rights Protection” in principle, they have long been known; therefore, they do not need to consider their special needs.¹⁷

Let us dwell further on the obligations of the buyer of the online shop: they are prescribed in Art. 8 of the Law of Ukraine “On e-commerce”.¹⁸ The main obligation of the buyer is to provide himself with the information necessary for the implementation of the electronic transaction, the creation of an electronic signature, and the identification in the seller’s information system. The volume of such information is determined by the legislation and agreement of the parties.

16 Про захист прав споживачів: Закон України від 12.5.1991 № 1023-ХІІ. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/1023-12>.

17 Електронна комерція [Електронний ресурс]. – Режим доступу: <http://www.bizmost.biz>.

18 Про електронну комерцію: Закон України від 3.9.2015 № 675-VIII. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/675-19>.

In addition, the buyer must inform the address of delivery of goods, performance of work or provision of services. Of course, if the subject of an electronic transaction is the sale and purchase of intangible objects (for example, audio recordings or a computer program), this condition is not required. In the case of personal data, the registration of a physical person-buyer in the seller's information system will be deemed to be the consent of the individual to use and process such data.

The procedure for its conclusion is regulated by Art. 11 of the Law of Ukraine "On e-commerce". And it consists of two phases: (1) a proposal to conclude such a contract (offer) by one party and (2) its acceptance (acceptance) by the other party. The offer must contain all the essential conditions inherent in the contract. An offer can be made in several ways: by sending commercial e-mail, by placing on the Internet or other ITS.

However, in whatever way an offer was made, the proposal for the conclusion of the contract should contain essential conditions provided for by law for the appropriate type of contract, and express the intention of the person who made it, consider himself obligated in the case of its adoption (Part 1 of Art. 11 of the Law of Ukraine "On e-commerce"). As a matter of fact, almost everything has taken place beforehand (see Art. 641 CCU).

The new Law of Ukraine "On e-commerce" is an offer in the form of a commercial electronic message, an electronic message in any form, the purpose of which is to directly or indirectly promote the goods, works, services or business reputation of a person who carries out an economic or independent professional activity.

However, this is not the same as e-mail spamming. Firstly, by distributing such messages, their author – the potential seller – must provide access to information about himself required by Art. 7 of the Law of Ukraine "On e-commerce". Secondly, sending such messages is allowed only to recipients who have given their consent to receive them. And thirdly, if such consent was not received by the sender before sending, then the addressee should be able to refuse to receive such messages in the future.

If commercial e-mail refers to discounts, bonuses, promotional gifts, etc., the terms of their receipt must be accessible and presented in such a way that they cannot be understood ambiguously and also comply with the requirements of the advertising law. Consequently, having received commercial e-mail from an Internet shop (or offer in a different way), the buyer who wishes to conclude the electronic agreement must accept the offer (accept it) by sending a response to the seller.¹⁹

Such an answer may be provided by:

- 1) sending an e-mail to the person who made the offer;
- 2) filling in the application form (form) on acceptance of the offer in electronic form;
- 3) committing actions considered acceptance of a proposal to conclude an electronic contract if the content of such actions is clearly explained in the information system in which it is placed and these explanations are logically related to it.

19 *Танасюк П.*, Роздрібна Internet-торгівля в Україні: стан та перспективи розвитку/
www.ise.kiev.ua.pubn.tanasuk_ec.htm.

For example, such actions can be considered payment of goods by the buyer. Since the receipt of the response by the person who sent the offer, acceptance of the offer, the electronic agreement is deemed concluded. Also, one should pay attention to the fact that an electronic agreement concluded by means of an exchange of electronic communications is considered to be the one which, by legal consequences, equates to a contract entered into in writing.²⁰

Moreover, the Law of Ukraine “On e-commerce” declares that electronic transactions and transactions executed in another form provided by legislation have the same legal validity (see Part 1, Art. 5). In this case, the transaction cannot be invalidated in connection with its commission in electronic form (Part 3 of Art. 5 of this Law).

Art. 12 of the Law of Ukraine “On e-Commerce” offers three variants of signature in the field of e-commerce. For these purposes:

- an electronic signature or an electronic digital signature (EDS) provided the EDS are used by all parties to the electronic transaction. In principle, an EDS can be a private buyer of an online shop, but so far it is perceived as a “miracle” by the citizens of Ukraine;
- an electronic signature with a one-time ID. This data is in electronic form in the form of an alphanumeric sequence, added to other electronic data by the person who accepted the offer, and sent to the other party to the electronic agreement (see Art. 6, Clause 1, Art. 3 of Law of Ukraine "On e-commerce").²¹

This option has become more or less commonplace – it is about the generation according to certain rules of some, say, the letter-digital login/password, which reaches the buyer on the mobile phone, and is entered on the website of the online shop;

- an analogue of a personal signature (facsimile, etc.). The use of this option requires the written consent of the parties, which should contain samples of the corresponding analogues of their own signatures.²²

To confirm that an electronic transaction has been made, the buyer must receive an electronic document, receipt, merchandise or cash receipt, a ticket, or other document. The seller is obliged to provide such a document to the buyer at the time of the transaction or at the moment of transfer of the goods (part 11 of Art. 11 of the Law of Ukraine “On e-commerce”).

The above confirmation, in addition to other information, must contain information about:

- the conditions and procedure for the exchange (return) of the goods or the refusal of the work (services),
- the procedure for accepting the claim to the product (work, services);

20 Плескач В. Л./Затоначька Т. Г., Електронна комерція: Підручник. – К.: Знання, 2015. – 535 с.

21 Саченко С., Легализация электронной коммерции: мнение бизнеса, оценка юристов / С. Саченко [Электронный ресурс]. – Режим доступа: <http://jurliga.ligazakon.ua/news/2014/6/5/111996.html>.

22 Закон України "Про електронний цифровий підпис" від 22.5.2003 р. № 852-IV. [Електронний ресурс] / Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon2.rada.gov.ua/laws/show/852-15/ed20120402>.

- warranty obligations of the seller;
- the procedure for termination of the contract, if the term of its operation is not defined.²³

As you can see, we are talking about a certain analogue of the traditional warranty card for goods (work, service). At the same time, this norm mentions the settlement documents that the buyer must obtain in order to confirm payment of the goods. We will talk about these documents in the next chapter on the use of PPOs in online shops. And at the end of this article, we will go through the aspects of the functioning of online shops, which are not subject of the Law of Ukraine “On e-Commerce” because of its electronic specificity.²⁴

V. Methods of payment and delivery of goods.

Today, online shops offer the buyer a choice of convenient methods of payment:

- cash (in the seller’s office or cash payment with a courier in the delivery of goods);
- cashless payment (bank payment order through bank, with transfer of funds to the current account of the seller, including cashless post-payment through branch offices or alternative delivery service);
- payments using the BOC (bank payment cards), which can be carried out either through a portable payment terminal located at the courier at delivery of the goods, or as a payment directly to the BOC on the site of the online store. In the latter case, the internet vendor must conclude an internet-acquiring agreement with the serving bank for the account of the merchant’s funds received from the customer’s purchasing department;
- payment by electronic money, etc.

Most online shops do not restrict the buyer in their choice, offering a stop to the most comfortable. In the following, the common options are listed:

- receipt of goods in the store (warehouse, office) of the seller;
- delivery of goods by courier to buyer’s home (for which proprietary courier service may be established, or third-party transport organizations may be involved);
- delivery of goods by mail or an alternative delivery service, which simultaneously performs post and forwarding functions.²⁵

The chosen method of payment and delivery is indicated by the buyer when making the order. When it comes to purchasing a “digital” product (e-books, audio and video

23 *Хмелевський І.*, Що таке інтернет-магазин [Електронний ресурс]. – Режим доступу: <https://i.factor.ua/ukr/journals/nibu/2015/december/issue-101/article-14158.html>.

24 *Соболев В. О.*, Сутність основних понять Інтернет-торгівлі [Електронний ресурс]. Режим доступу: http://www.rusnauka.com/15_DNI_2008/Economics/33645.doc.htm.

25 Правила продажу товарів поштою, затвержені наказом Мініекономіки, Мінтрансу від 11.6.2008 р. № 206/699. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon3.rada.gov.ua/laws/show/z1181-07>.

recordings, computer programs, etc.), it can be obtained by downloading directly from the site of the online shop.²⁶

As already mentioned above, there is a right to trade via the Internet both for legal entities and individuals-entrepreneurs. And neither for them nor for others there are direct prohibitions when choosing their tax system, accounting and reporting. That is, the systems and monopolists are the “open road” to Internet commerce. With the correct application of the simplified taxation system, online shops also agree with tax authorities.

However, this should take into account the general limitations of the simplified system of trade by unified taxpayers with certain types of goods. For example, in a letter from the State Tax Administration of Ukraine dated 11.12.2012, No. 11229/0/71-12/15-2217, the fiscal authorities are opposed to requiring legal entities with the code CED 47.91 “Retail sales by mail order companies or via the Internet” using a simplified tax system if they sell art and antiques, and also conduct auctioning activities with artwork, collectibles or antiques.

Taxpayers of the second group can sell goods through an online store to any buyer. However, to provide services (for example, such as delivery of goods) they are only eligible to other EP payers or the population.²⁷

As such a list of “prohibited for sale via the Internet” does not exist. In accordance with clause 1.3 of Regulation No. 103, the range of goods sold through an online shop is determined by the entity independently, except for goods whose sale is prohibited by law. Such, in particular, are:

- firearms and cold weapons;
- radioactive materials;
- drugs and narcotic substances;
- unlicensed software, audio and video materials;
- materials of anti-state orientation;
- materials that promote xenophobia (human hatred);
- goods and materials of criminal orientation;
- fascist attributes.²⁸

Among the less exotic goods, the sale of medicines through the Internet is strictly forbidden (see Clause 2.6 of the “medical-licensing” order of the Ministry of Health of Ukraine dated October 31, 2011, No. 723). Regarding distance selling of alcoholic beverages and tobacco products, it is necessary to take into account the requirements of special law No. 481 regarding the place of trade in such goods.²⁹

26 *Доманчук О.*, Правові основи організації діяльності інтернет-магазину [Електронний ресурс]. – Режим доступу: <http://jurist-blog.com.ua/yuridichna-konsultaciya-31-diyalnist-internet-magazynu-poradi-yuristiv-shhodo-kupivli-prodazhu-tovariv-v-merezhi-internet.html>.

27 *Соболев В. О.*, Сутність основних понять Інтернет-торгівлі [Електронний ресурс]. – Режим доступу: http://www.rusnauka.com/15_DNI_2008/Economics/33645.doc.htm.

28 *Лозикова А. Н.*, Інтернет-технології в міжнародному бізнесі/ А. Н. Лозикова, Н. А. Чучко; под общ. ред. проф. В. И. Дубницького. – Донецк: ДЭГИ, 2012. – 144 с.

29 Ліцензійні умови провадження господарської діяльності з виробництва лікарських засобів, оптової, роздрібною торгівлі лікарськими засобами, затверджені наказом МОЗ від 31.10.2011, р. № 723. [Електронний ресурс]/ Верховна Рада України: офіційний веб-портал. – Режим доступу: <http://zakon2.rada.gov.ua/laws/show/929-2016-%D0%BF>.

By this Law, place is defined as a room (building), but also with certain restrictions regarding the area of the trading floor, in the case of alcohol retail trade (except for beer). In other words, the place of “alcohol” and “tobacco” trade should be a room – a stationary object of a certain area. Since the obtaining of the “alcohol” license is tied to a stationary place of trade, the sale of alcoholic beverages and tobacco products remotely within the limits of the current legislation will not be possible (see also the letter of the State Social Insurance Administration dated 10.10.2015 № 20887/6/99-99-22-07-03-15).³⁰

VI. Responsibility of the owners of online shops

Another highly important moment in organizing the activities of the online shop, which helps to carry out its activities in compliance with the rules of law, is to understand the possible adverse effects provided by such regulations.

Civil and legal responsibility implies, as a rule, the payment of penalties, penalties, as well as compensation for material and non-pecuniary damage for violation of obligations stipulated by the agreement.³¹

Administrative responsibility: the Code of Administrative Violations of Ukraine contains a separate section, which provides for liability for violation of the rules for the conduct of entrepreneurial activity. We will outline the main offenses and the kind and scope of liability provided for their commission.

Failure by the entrepreneur to provide timely and accurate information about goods, work or services, their quality, quantity, range, failure to exchange goods in 14 days – liability of 17 to 3400 UAH; Lack of tax accounting – from 85 to 255 UAH. Violations of the procedure for keeping records of income and expenses – from 51 to 136 UAH. Entrepreneurial activity without registration or without obtaining a license or permit – from 170 00 to 85 000 UAH.³²

VII. Conclusion

Internet shops must first of all comply with the “general” rules of trade, special rules governing the sale of goods to order and outside the trade or office premises, as well as the rules for the sale of certain types of food and non-food products.

Unfortunately, it is completely unclear from the Law of Ukraine “On e-commerce”, it concerns exclusively consumers – individuals or they can be guided also by

30 *Меджибовська Н. С.*, Електронна комерція/ Н. С. Меджибовська – К.: ЦНЛІ, 2016. – 384 с.

31 *Возний М. І.*, Міжнародна електронна торгівля. Проблеми та перспективи розвитку в Україні/ М.І. Возний/ Збірник наукових праць «Економічні науки». – 2011. – №7 [Електронний ресурс]. – Режим доступу: http://www.nbuuv.gov.ua/portal/soc_gum/znpn/2011_7/22MET.pdf.

32 *Карпова В.*, Інтернет-торгівля: правові аспекти. [Електронний ресурс]. – Режим доступу: http://bz.ligazakon.ua/ua/magazine_article/BZ009513.

legal entities that make purchases through the Internet for their own business activities.

Electronic transactions and transactions that are performed in a different form, provided by law, have the same legal validity. In this case, the transaction cannot be invalidated in connection with its commission in electronic form. There are a number of products that cannot be sold remotely, among them medicines, alcoholic beverages and tobacco products, jewelry and the like.