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SCIENCE AND TECHNOLOGY PARKS: THEORETICAL AND PRACTICAL ASPECTS OF CREATION AND INTERNATIONAL EXPERIENCE OF DEVELOPMENT

***Abstract.** Science, science and technology parks or zones (areas) of innovation around the world have proven themselves as one of the most effective forms of modern science-intensive business organization. Local, regional and national governments in many countries have used innovation territories to enhance the competitiveness of their cities, regions and countries. For this purpose, favorable conditions for the formation and functioning of innovation zones are created, in particular — science and technology parks. In this paper the experience of seven countries (Turkey, Israel, China, Vietnam, Thailand, Great Britain, Finland) on regulation and state incentives for scientific and technological parks and providing them or their residents and participants the significant tax benefits are analyzed. This analysis is an important element in creating favorable conditions for the innovative business development, enhancing the technology transfer in Ukraine. The Ukraine legislation review of the direct and indirect mechanisms and tools of the scientific and technological parks state support in our country, existing tax privileges are also carried out. Proposals to simplify the procedure for creating and registering scientific and technological parks and their projects, providing benefits to participants and residents of scientific and technological parks, taking into account foreign experience are mad*

***Keywords:** science parks, technology parks, international experience, regulatory mechanisms*

