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INTRODUCTION OF WEBSITES TO THE ECONOMIC CIRCULATION: PROBLEMS OF IDENTIFICATION AND ACCOUNTING

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Abstract. The article is devoted to the actual topic of the interpretation of the concept of a website, the definition of its legal regime, identification and accounting. Revealed that a website, as an object of intellectual property, is a complex phenomenon that includes elements of various legal concepts of intellectual property rights. It is substantiated that the legal nature of the website is complex, taking into account its technical component, graphic and informational design. The existence of two ways of identifying websites - symbolic in the form of a domain name and numerical has been proven, as well as the importance of an account for identifying a user on the Internet. It was determined that further research should be aimed at using methodological approaches and methods for assessing intellectual property to determine the value of a website as a complex object of intellectual property, as well as recommendations for protecting the rights to a website at the legislative level.

Keywords: *Internet*, *website*, *domain name*, *account*, *identification*, *server*.

The article is devoted to such a topical issue as explaining the concept of a website. The purpose of the article is to summarize the review in scientific research of theoretical and practical aspects of the legal regime, identification and accounting of the website. Analyze the current legislation on its legal regime. It has been updated that a website as an object of intellectual property is complex phenomenon that contains elements of various legal concepts of intellectual property rights. Defined ways to identify a website. Types such as a website contain intellectual property such as copyrighted texts, graphics, music, and so on. It is established that the website is a complex structure, a separate and independent object of intellectual

property rights in the field of copyright, because at the time of creation requires the use of human creativity and does not have a clearly defined structure, namely consist of different intellectual property rights. It should be understood that in the future it necessary to consider this issue by using methodological approaches and methods of intellectual property valuation determine the value of the website, developing methods of valuing website complex object property, developing intellectual recommendations for protection of web rights -site at the legislative level. It is concluded that the website legislative level is considered an object of intellectual property rights, as it contains a set of hardware and software, domain name, web design, content (content) and other objects of copyright and (or) related rights. The legal nature of a website is complex in terms of its technical component and graphic and informational design. Today, there are two ways to identify websites – symbolic in the form of a domain name and numerical. It has also been established that an account can identify a user on the Internet.

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