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APPEAL OF HIGHER JUDGES' QUALIFICATION COMMISSION OF UKRAINE RESOLUTIONS: LEGAL REGULATION AND COURT RULINGS PROBLEMS

In this article we consider current law enforcement problems, arising in the course of Higher Judges' Qualification Commission of Ukraine resolutions appeal. The attention is mostly focused on hearing such cases by the Higher Administrative Court of Ukraine.

Statistics of people's applications to the Higher Judges' Qualification Commission of Ukraine is analyzed. Then, the number of appeals to the Higher Administrative Court of Ukraine is revealed. As a result of the first part of the article, we assume that only 2% plaintiff's claims to the Higher Administrative Court of Ukraine are satisfied. In our opinion, it proves that hearings of such cases are highly prejudicial.

Law on Judges and Judicial System

of Ukraine provisions are examined. We summarize that according to this Law, neither private person, nor an entity is entitled to appeal the Higher Judges' Qualification Commission of Ukraine resolutions.

The next part of the article is devoted to the problem of Higher Administrative Court of Ukraine rulings review. According to the Code of Administrative Court Procedure review is not provided at all, because the Higher Administrative Court is the highest court in administrative jurisdiction.

As a conclusion, we assume that legal regulation and court rulings bring to the naught the possibility of Higher Judges' Qualification Commission of Ukraine resolutions appeal.

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ON GENESIS OF UNDERSTANDING OF TAX OBLIGATION LEGAL NATURE

The purpose of this article is to analyze different approaches to the legal qualification of legal relation arising out of the tax legal relations between the individual and the state. Based on the analysis of two

key approaches and relevant sources, the author highlights proper relation in terms of the legal category of financial and legal obligation, its exposure in modern financial relations, its structure and elements.