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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.

As per the author financial and legal obligations mean public legal relations between the state and territorial community (either directly or on behalf of the competent authorities or officials) on the one part, and legal entities and individuals (collective and individual entities) on the other part that occur, vary and terminate in the process of mobilization, allocation, distribution and use of financial instruments (which are the content of public funds) and its related objects (bank secret, confidential information, etc.), and provided in relation and interdependence of rights and obligations of each party and is ensured by legal remedies. This category reflects legal relationship between the taxpayer and the state in tax relations under modern terms.

The author analyzes features of finan-

cial and legal obligations, and concludes that in the tax relations an authorized state authority that represents public interest, peculiar to the financial law in general is the one party of financial obligation. Taxpayer or its representative (e.g. tax agent) is the other. Thus the ratio of the rights and obligations of taxpayers and the state on behalf of the tax authorities is the criterion, specifying not only the legal status of the payer himself, but also the freedom and openness of entrepreneurship in the country as a whole. This is the resolution of disagreements between different approaches to the modern understanding of the legal nature of tax debt that some scientists consider as a unilateral unconditional obligation of the taxpayer before the state, and others as a result of a certain social contract.

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WORLD BANKING SYSTEM AND NEW STRATEGIC AREAS OF BANKING SUPERVISION AND REGULATION FOR BASEL STANDARDS

The article is devoted to the impact of the global banking system to the new tough Basel standards and national reform of banking supervision in Ukraine. It was analyzed the banking system of Ukraine, which is inextricably linked to the globalization of the financial services world, and therefore the national reform of financial regulation and supervision must meet the international requirements. Also, the article explores the implementation of the new Basel capital standards.

The global financial crisis of 2007-2009 years was acutely raised the question about the causes of the increasing instability of the global economic system in general and about the viability of the financial system in its present form, particularly since it has become the epicenter of the current crisis.

Considering the crisis trends in the world of finance, the question of forming a reliable and efficient banking system, this is a key institution for the sta-