

РОЗВИТОК ЮРИДИЧНОЇ НАУКИ В УМОВАХ ІНТЕГРАЦІЙНИХ ЗМІН

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IMPORTANCE OF THE TREATY ON AVOIDANCE OF DOUBLE TAXATION FOR THE TRADE AND ECONOMICS COOPERATION BETWEEN UKRAINE AND THE REPUBLIC OF CYPRUS

Frantsuz A.J. – Doctor of Juridical Sciences, Full Professor, Hero of Ukraine
«KROK» UniversitySvitlak V. – lawyer
AIK GROUP, LLC «Agroinvestzerno»

The basis of any bilateral relationship is an informative and broad legal framework, as well as the formed legal organizational mechanism of cooperation. Legal organizational mechanism for the construction of Cyprus-Ukraine trade and economic relations infrastructure involves signing of bilateral documents, adopting respective internal regulations governing cooperation in this area, building common institutions of trade and economic cooperation such as committees, commissions, business forums, parliamentary groups and others.

At present, the list of valid international agreements between Ukraine and the Republic of Cyprus consists of 25 documents, which there are declarations, protocols, agreements, memorandums and conventions.

Over 25 years of cooperation between the two countries was formed a modern legal framework of relations between Ukraine and the Republic of Cyprus, which covers a wide range of areas in bilateral cooperation, including trade and economics, scientific and technical, cultural and humanitarian, law enforcement and others.

February 19, 1992 was determining in the formation of general legal basis of Ukraine-Cyprus relations, as the date of signing the Protocol on the establishment of Diplomatic Relations between Ukraine and the Republic of Cyprus [1]. Since then launched the development of the legal base of cooperation between the two countries in political, economic and other fields.

The result of the aspirations between the two countries to strengthen its economic, scientific, technological and industrial cooperation for mutual benefit was an Agreement Between the Government of Ukraine and the Government of the Republic of Cyprus on economic, scientific, technical and industrial cooperation (ratification January 12, 2012) [2]. The conclusion of such international treaties in modern legal doctrine is regarded as one of the main forms of international cooperation between countries in various fields.

Thus, the above-mentioned Agreement

implies a parity basis and the main ways of Ukraine-Cyprus cooperation, in particular: "...assistance in the creation of industrial complexes, expansion and modernization of industrial enterprises; financing of development of programs and projects through long-term agreements; exchange of scientific and technological information; developing long-term programs and projects; exchange of technical experts and research equipment; promoting infrastructure projects; promoting tourism; other forms of economic, scientific and technical cooperation to meet the needs of both countries in accordance with agreements concluded between the two Contracting Parties" [2]. Pursuant to the provisions of Article 6 of the Agreement to promote cooperation in the above areas in 2013 Ukraine also established the Intergovernmental Ukraine-Cyprus commission.

The result of effective cooperation between Ukraine and the Republic of Cyprus in the development and deepening of mutual economic relations was the signing on November 8, 2012 of the Convention between the Government of Ukraine and the Republic of Cyprus for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income [3].

The practice of concluding such international documents is quite common, since international tax treaties for the avoidance of double taxation and prevention of tax evasion reinforce opportunity to pay taxes only in one country and avoid double taxation, which in turn is the basis of international legal regulation of tax relations.

On December 11, 2015 was signed the Protocol amending the Convention, and the renewed agreement on taxation between Ukraine and Cyprus, which corresponds to the recommendations of the Organization for Economic Cooperation and Development, has held the ratification procedure in the Parliament of Ukraine [4]. If ratified by the parliaments of both countries, the new wording of the Convention regarding new conditions on

taxation of passive income will take effect no earlier than January 1, 2019.

Concluding of the Convention and Protocol thereto, in our opinion, will not only improve the legal framework of trade and economic and investment cooperation between Ukraine and Cyprus, but also provide guarantees to business entities of our country, as earnings from business in the territory of other countries, as well as from sources in that other country in the form of dividends, interest and royalties shall not be a subject of double taxation.

Despite the considerable number of contractual and legal acts that makeup the legal basis for the regulation of trade and economic cooperation between Ukraine and the Republic of Cyprus, a number of issues still remain outside the regulation. In particular, it concerns the entry into

force of the agreements on deep and comprehensive free trade area between Ukraine and the EU (which Republic of Cyprus is a member of).

Along with this, the formation of legal base of Ukrainian-Cyprus trade and economic relations can be characterized as dynamic and copious. It fully corresponds to the generally accepted scheme of legal regulation of international exchange and includes previous negotiation process of defining the parameters of cooperation; preparation and adoption of basic cooperation agreements; development of regulations governing these relations; development of the legal status of all subjects of cooperation; development and adoption of substantive rules aimed at protecting the rights and freedoms of all without exception participants in international economic relations.

Literature

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ПРАВО ЗАСУДЖЕНИХ ДО ПОЗБАВЛЕННЯ ВОЛІ НА МЕДИЧНУ ДОПОМОГУ: СУЧАСНИЙ СТАН ТА ПЕРСПЕКТИВИ ВДОСКОНАЛЕННЯ

Яковець І.С. – д.ю.н., старший науковий співробітник

*Північно-Східне міжрегіональне управління з питань виконання кримінальних покарань та пробації
Міністерства юстиції*

Гель А.П. – к.ю.н., доцент

Вінницький національний медичний університет ім. М.І. Пирогова

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