

punishment depends on qualification of each individual crime. For example, violation of norms related to illegal hunting in national parks, territories of natural conservation, and hunting for animals, birds, other species listed in the Red Book of Ukraine are punishable by a fine of 100 to 200 tax-free minimum incomes, or community service for a term of 160 to 240 hours, or restraint of liberty for a term up to three years, with the forfeiture of the hunting tools and all proceeds [2; p.110].

Environmental policy and legislation are the major challenge for Ukraine. The environment remains in a critical state across many parts of the country with serious consequences for both human health and continuing degradation of the natural environment. Thus, punishment for offenses against environment should be harder, because our nature is our national wealth and ecological disasters destroy lives of many generations.

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GURANTEES AT EMPLOYMENT: CONCEPT AND TYPES

Among considerable variety of functions of labor law, one of the most important functions is social, which means that every country has to establish human rights and social guarantees in this area of law, provide them and secure

from violation. It goes without saying that an employee is a weaker side in labor relationships and it lets an employer infringe upon basic rights and interests of a worker. That's why the latter needs additional legal defence to avoid the restriction of rights and freedoms.

Due to The Great Soviet Encyclopedia (1979) labor guarantees are procedures and measures provided in the laws of the USSR for securing the defence of labor rights, the interests of industrial and office workers, and stability of labor relations. They include norms of law and preventive activity of state bodies, public organizations and its officials to prevent violations, and protection of rights which have already been violated [1].

Thus guarantees at employment is a complex of legal and organizational means and ways which provide a worker with real possibility of using social good that is established in labor law, freely realize rights at employment.

It is said that there are organizational guarantees and guarantees-norms. The latter are divided into

- general, which concern every person;
- special, used only by special categories [2, p. 24].

First of all, we should pay attention to such guarantee as ban of unreasonable refusal of employment. Refusal is unreasonable if it doesn't have any motive and if it is for reasons which are not relevant to the competence of employee and are prohibited by law but there must be a vacancy and a wish of the employer to hire somebody [3, p. 151].

Due to Article 2 and 22 of the Code of Laws about Labor any direct or indirect restriction of the rights are forbidden or any establishment of direct or indirect advantages at the conclusion of the individual labour contract depending on sex, race, nationalities, religion, residences, political convictions or social origin. It also established equality of people at employment [4].

The list of necessary documents for concluding individual labor contract is fixed in Article 24 of the Code of Laws on Labor. A person has to submit to an employer a passport or another document certifying the person, a work-record card, except for the cases when a person starts work for the first time, qualifications, the certificate of competence, confirming special preparation, - for professions requiring special knowledge or qualities, medical certificate - in the cases stipulated in legislation etc. So employers are forbidden to demand from the applicants other documents, except for those stipulated in the paragraph [4].

National legislation prefers concluding individual labor contract in writing. It also can be considered as a guarantee because such form lets employees

protect their rights, especially in court if there are any violations. In addition, due to the Code of Laws on Labor, an employee should conclude permanent individual labor contract rather than terminable. It allows them to stop the contract whenever they need it or work as long as they want and not to be limited by a term [2, p. 149-152].

Special guarantees are established for people who can't compete on equal terms with others. For example, refusal in employment or reduction of the size of wages for reasons connected with pregnancy or having children under the age of three, and in case with a lonely mother for having a child under the age of six or disabled child is forbidden. Such refusal in employment should be motivated, the person must be informed in writing by the employer. Refusal in employment can be appealed against in judicial instance [4].

Physically hard work and work in harmful working conditions, underground work are forbidden for women, with the exception of sanitary services and work which does not demand physical effort. It is forbidden for women to lift and carry weights, exceeding the limit rates established for them. And it is banned to involve pregnant women and women who have children under the age of three at night and overtime work, work on days off and for women who have children from the age of three to fourteen or a disabled child to work overtime [4].

Another category are people under the age of eighteen. Working on days off is not admissible for them. Persons under the age of eighteen are forbidden to perform heavy work and work in harmful and/or dangerous working conditions, underground work, and also work that can cause harm to their health and their moral integrity. Lifting and carrying weights, exceeding the limit rates established for them is not permitted [4].

Also the Code of Laws on Labor protects disabled people. Enterprises are obliged to employ such people according to the quota, established by the Government. Also employers have to provide them with the all necessary equipment for work [5].

So there are lots of guarantees for employees on the level of law which can secure them from violation their rights and protect them. But the most important thing is to realize them in practice because usually such guarantees exist only on paper.

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LEGAL BASIS FOR THE IMPLEMENTATION OF INTER-BUDGETARY RELATIONS

To begin with, the social and economic development of any country is closely connected with the process of movement of funds between budgets of different levels in order to provide the necessary amount of financial resources of each subject of inter-budgetary relations [2].

First of all, inter-budgetary relations are relations between the state, the Autonomous Republic of the Crimea and local self-government to provide relevant budgets with financial resources that are necessary for the implementation of the functions provided for by the Constitution of Ukraine and laws of Ukraine. The purpose of regulating such relationships is to ensure the conformity between the powers of spending on expenditures fixed in the legislative acts of the budgets and the budget resources that should ensure the implementation of these powers.