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STABILITY OF FINANCIAL LEGISLATION IN UKRAINE

Why stability of financial legislation is so vital in Ukraine?

First of all, stability and predictability of financial legislation is a fundamental part of “what people mean by the Rule of Law [7]. In the absence of stability and predictability in law, citizens have difficulty managing their affairs effectively.

What about stability in current tax law and budget law ?

In accordance with the Constitution of Ukraine, the State Budget of Ukraine and the budget system of Ukraine; the system of taxation, taxes and levies; the principles of the formation and operation of financial, monetary, credit, and investment markets; the status of the national currency and the status of foreign currencies on the territory of Ukraine; the procedure for the formation and settlement of state domestic and foreign debt; and the procedure connected with the issue and circulation of state securities, and their types and forms shall be established exclusively by laws of Ukraine [1].

The State Budget of Ukraine shall be annually approved by the Verkhovna Rada of Ukraine for the period from the 1 January to 31 December, or for a different period under special circumstances [1].

The Cabinet of Ministers of Ukraine shall submit a draft law on the State Budget of Ukraine for the succeeding year to the Verkhovna Rada of Ukraine not later than 15 September of each year. The report on the course of the execution of the State Budget of Ukraine in the current year shall be submitted along with the draft law [1].

What is more, I reckon that is crucial to analyze the history of the formation of modern budgetary legislation of Ukraine and the approaches of scholars to understand the concept of «law». Isolation of problematic aspects of the current legislation of Ukraine has allowed the budget to outline the main directions of its improvement [6].

In addition, while conducting the research of calculations with the budget, it is necessary to understand that the tax system of Ukraine is a collection of taxes, fees, other obligatory payments and contributions to the budget of Ukraine and state target funds that operate in accordance with the procedure established by the law.

Ukrainian taxation system operates on the basis of the Tax Code of Ukraine. There are two systems of taxation: simplified and general. The entire tax system consists of national taxes and local taxes and fees [2].

Unfortunately, instability of tax legislation increases the level of tax risk. The tax risks of the state is possible reduction of budget revenues as a result of ill-considered changes in tax policy and / or the size of tax rates.

Furthermore, as it was mentioned above, we need to pay attention to the principle of stability and its place in the norm-setting activities in the field of taxation [5]. It is noted that the principle of stability creates conditions for the sustainability of law enforcement, creates the basis for the stability of both the entire system of law and its individual integrative elements.

Undoubtedly, in tax law, the principle of stability is aimed not only at ensuring the interests of private individuals, but also in realizing the interests of the subjects of power, which is really significant.

All in all, stability and predictability in financial legislation is certainly valuable, but so is the law adaptation to changing circumstances. Obviously, government need to make relevant legal environment for the development

of economic and other human relations, just because everyone has the right to feel stable and secure all the time.

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THE COLLAPSE OF AUSTRO-HUNGARIAN EMPIRE AND PROCLAMATION OF WESTERN UKRAINIAN PEOPLE'S REPUBLIC

In conditions of the revival of the interest of the Ukrainian nation in the history of its state and law, the topic of the Western Ukrainian People's Republic – the national state of the Ukrainian people – becomes actual. The relevance of the research is confirmed by the need for a comprehensive processing of the topic, as, despite the century period that distances us in time from the November Action, there has not been a complete scientific research on the ZUNR yet.