

Falatiuk O.S.,
Degree-seeking applicant,
Odesa State University of Internal Affairs

THE CONCEPT AND ESSENCE OF ADMINISTRATIVE-LEGAL MECHANISM OF RELATIONS REGULATING IN THE SPHERE OF WEIGHT TRANSPORTATION BY AUTOMOBILE TRANSPORT

Regulation of the transport activity relates to the priorities of domestic policy in Ukraine since the creation of right incentives for the development of the transport system is a major reserve welfare society and its economic potential under the directions of the state which are enshrined in the Constitution of Ukraine.

It is advisable to consider object administrative-law regulation separate branches of social life, transport in general, road transport and freight traffic as the sphere of road transport sub-sectors that are regulated by the rules of administrative law. Consequently, transport of goods by road serving the specific object

of administrative regulation, which is crucial for the development of transport and the economy as a whole and forming of socially-oriented state.

In our point of view, the administrative-law regulation in the sphere of weight transportation by automobile transport – is purposeful impact of the state on public relations in the organization and execution of weight transport by automobile transport, the boundaries and essence which are caused by branch character and which is lies to organize of effective operation of companies that provide services to transport cargo in domestic and international traffic.

Shostak I.V.,
Senior Instructor,
Department of private law disciplines,
Institute of Economics and Law (branch)
Educational Institution Unions of Higher Education
«Academy of Labor and Social Relations» in Sevastopol city

LEGAL REGIME OF TAX SECRECY

The article «Legal regime of tax secrecy» gives a definition of tax confidentiality is determines by its place among other information restricted under the laws of Ukraine and the Russian Federation. The

article analyses the scope of information constituting tax secret, and their holders and users. In addition, identifies gaps in the regulation of tax confidentiality and proposes concrete solutions.

The aim of this article is an analysis of the existing rules governing the tax secret in Ukraine and the Russian Federation, and suggest ways to improve them.

As a result of research the analysis of norms of the Russian and Ukrainian law about a tax secret, was conducted. It turned out that in the Russian legislation these norms are contained in the Tax code of Russian Federation. But there are some difficulties to use them in practice, therefore there is a subject to perfection.

In particular, in this article it is suggested to make alteration in an item 102 of Tax code of Russian Federation, because the certain norms didn't take into account the tax agents as the subjects of tax relations.

As for the Ukrainian legislation, it is suggested on the whole to bring in the article in the Tax code of Ukraine about a tax secret, because certain norms about this type of confidential information in the current legislation of Ukraine are not present.