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ORIGINS OF EUROPEAN TRADITIONS OF TAX

Ukraine's aspiration to be a full member of the European Community should be provided not only the desire and some economic potential, but also a willingness law: an appropriate level of legal culture, justice, law and so on. There should be a clear understanding of the nature and trends in the European Union, about the expectations that exist in it in relation to potential participants.

In this regard, the study is a useful historical and legal analysis of international experience in various fields, but especially in those that allow secure dynamic development and economic development.

In the study of European tradition tax must be considered in determining the continuity of compulsory areas of law. Ignoring this fact hinders the progressive development of the law, can not effectively conduct activities to improve the

law and codification. The development of law is impossible without continuity. It is an essential element of it. This objective law of development rights exist regardless of socio-economic system, social structure and so on.

The general principle of tax policy and lawmaking becomes generally gradual harmonization and unification of the tax laws of the member states through the adoption of directives.

When trying to integrate Ukraine into the European Community should be taken into account the factors and trends shaping European law and especially its rules in the field of taxation, including the fact that, despite the existence of two branches of European law, each of which has its essential features, the formation of contemporary European Law decisive impact has the western legal tradition, and should be taken into account in our state.