

ment of custom affairs at national level is activation of international cooperation of custom organs with the purpose of exchange necessary information for the exposure of violations of customs regulations, and also introduction of the unique standards, realizations of custom affairs, which foresee standardization of custom business and its simplification which is initiator and carried out international institutes;

- in spite of variety of international standards in relation to custom affairs, on this time of Kyoto convention is the unique international document which requires from Ukraine accordance of national customs legislation to the international standards in a custom sphere;

- taking into account modern alteration of outer economic space, permanent growth of amount of business contacts of the Ukrainian and foreign businessmen, formation of commercial organizations, with participation of domestic and foreign participants, appearance of foreign shareholders and joint-stock companies, and also marking growth of transnational criminality, appearance of new calls and

threats, safety of the state on the custom border of Ukraine it is expedient to bring a domestic customs legislation over to the international requirements and standards, implementation international norms in the Custom code of Ukraine with the purpose of the effective providing of custom safety. Consequently, one of necessary constituents of providing of efficiency of this process in Ukraine there is strengthening of its collaboration with international institutes, in particular WIO, by the European economic commission of United Nations (EEK OF UNO), Centre from simplification of trade procedures and electronic business operations (SEFAKT OF UNO).

Of principle positions, which touch international requirements and standards in relation to custom affairs enable to talk that freedom of foreign economic activity must be considerably limited the state which stipulates a presence in it of external economic relations and adequate them custom for safety forms, are expounded, as an arbitrary conduct in the field of custom relations can result in negative or heavy consequences.

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## PARTICULAR FEATURES OF PROVIDING RIGHTS AND FREEDOMS OF HUMAN AND CITIZEN BY POLICE OFFICERS

Study of providing those specific rights aimed at mastering the content of the constitutional rights and freedoms as well as the skills prevent torn down specified rights by the police the ability

to provide effective human rights in the performance of official duties. Human rights are protected by international human rights and national legislation. Legal protection affects all aspects except

for exceptional legal action. In fact, the constitutional rights of freedom and civil rights are a key element in the functioning of law enforcement agencies. Because they are required not deprivation to respect human rights in the performance of their duties, but the active protection of said rights. More effectively the law enforcement activities in a democratic state ruled by law and the law of that state deposits keep and ensure human rights. In practice, the effects of

civil torn down, political and economic rights by the police may be different. But undeniable is that these torn down undermining public confidence in the police of side population lead to the aggravation of tension in society that impede the effective operation of the judiciary, lead to the isolation of the internal affairs from the population, causing criticism from the side of the public and the media as well as contribute wise organization of executive authority.

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## PRESUMPTION OF INNOCENCE IN THE TAX LEGAL RELATIONS

Presumption of innocence – is the provision, according to which the defendant is presumed innocent until his guilt has not been proved in accordance with law. The presumption of innocence is a category that is recognized by international law.

Ukrainian law presumption of innocence enshrined in the Constitution, but as a category that belongs to the criminal justice. The Current Tax Code of Ukraine does not have such rules. However, similar rights are the provisions of Art. 62 of the Constitution of Ukraine are applicable to the tax law that is beyond the presumptions provided for by the Tax Code.

Ukrainian legislator defined alternative mechanism to protect the rights of taxpayers. Rendered by a competent financial authority (for example, the

State Tax Service about liability for tax offenses), decision is unanswered proof, but does not restrict the person called to justice, the right to voluntarily pay penalties.

Voluntary implementation of individual solutions of financial authority to impose sanctions does not mean that person is guilty, because guilt that person has not been subject to judicial review. The presumption of innocence embodied in the norms of tax legislation so controversial that in fact there is every reason to believe the presence of presumption of guilt subjects the taxpayer. One of the reasons, for example, is that the burden of proof of innocence – No evidence of wrongdoing in the actions (or inaction) in administrative appeals procedure making tax imposed on the taxpayer, not the appropriate tax authority.