

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.

**Yanovskiy V.S.,**  
*Senior Instructor,*

*Department of administrative and economic law, Economic and law faculty,  
Odesa National University named after I.I. Mechnikov*

## 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.

Increasing the weight of the presumption of innocence in Ukrainian legislation is an important step in its development, and to ensure the rights and

freedoms of social relations. Implementation of this category should be implemented through regulatory consolidation principles that emphasis by author.

**Yaroshenko Yu.O.,**

*Degree-seeking applicant,*

*Department of administrative law and administrative activity of Internal Affairs*

## LEGAL ADJUSTING OF PRIVATE GUARD ACTIVITY AS SERVICE BUSINESSES IN RELATION TO PROVIDING OF SAFETY OF PHYSICAL PERSONS AND GUARD OF RIGHT OF OWNERSHIP

The scientific article is devoted by the necessity of the administrative and legal adjusting of guard activity. The features of status of subjects of non-state guard activity are examined, namely private guards, criteria to their selection for realization of guard of rights and property of physical and legal persons.

With inuring on October, 18, 2012 Law of Ukraine «About guard activity», organizational and legal principles of realization of economic activity in the field of the grant of services in the guard of property and citizens, set limits of activity of private guard structures are certain. In particular, from now guard private structures that have corresponding licenses of Ministry of Internal Affairs got a right to apply tear gas, official dogs if necessary, on the consent of customer of services in a guard to examine territory, houses, apartments, property, that guarded (a century of a 9 Law of Ukraine is «About guard activity»).

By the law of Ukraine «On guard activity», clearly certainly, that the sub-

jects of guard activity, specialized guard subdivisions can in the order set by a legislation, in accordance with a list that is envisaged by resolution of Cabinet of Ministers of Ukraine from 11.02.2013 № 97, to acquire right of ownership on the special facilities, and also pistols, revolvers, cartridges to that are equipped by rubber or analogical on the properties.

Without regard to absence of authorities for a shooting-iron this law, gives sufficient possibilities to the personnel of guard to provide the proper implementation of obligations before the customers of guard services.

However, want to mark that at legislative level it is necessary to set the rules of the use of power methods of influence. Labour of workers of guard must be skilled as labour is dangerous, certain measures of social and legal defence of workers of guard. A law must define equal right and duties workers of public and non-state guard institutions and enterprises, avouch for the Ukrainian citizens, that to work in guard