

As per the author financial and legal obligations mean public legal relations between the state and territorial community (either directly or on behalf of the competent authorities or officials) on the one part, and legal entities and individuals (collective and individual entities) on the other part that occur, vary and terminate in the process of mobilization, allocation, distribution and use of financial instruments (which are the content of public funds) and its related objects (bank secret, confidential information, etc.), and provided in relation and interdependence of rights and obligations of each party and is ensured by legal remedies. This category reflects legal relationship between the taxpayer and the state in tax relations under modern terms.

The author analyzes features of finan-

cial and legal obligations, and concludes that in the tax relations an authorized state authority that represents public interest, peculiar to the financial law in general is the one party of financial obligation. Taxpayer or its representative (e.g. tax agent) is the other. Thus the ratio of the rights and obligations of taxpayers and the state on behalf of the tax authorities is the criterion, specifying not only the legal status of the payer himself, but also the freedom and openness of entrepreneurship in the country as a whole. This is the resolution of disagreements between different approaches to the modern understanding of the legal nature of tax debt that some scientists consider as a unilateral unconditional obligation of the taxpayer before the state, and others as a result of a certain social contract.

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WORLD BANKING SYSTEM AND NEW STRATEGIC AREAS OF BANKING SUPERVISION AND REGULATION FOR BASEL STANDARDS

The article is devoted to the impact of the global banking system to the new tough Basel standards and national reform of banking supervision in Ukraine. It was analyzed the banking system of Ukraine, which is inextricably linked to the globalization of the financial services world, and therefore the national reform of financial regulation and supervision must meet the international requirements. Also, the article explores the implementation of the new Basel capital standards.

The global financial crisis of 2007-2009 years was acutely raised the question about the causes of the increasing instability of the global economic system in general and about the viability of the financial system in its present form, particularly since it has become the epicenter of the current crisis.

Considering the crisis trends in the world of finance, the question of forming a reliable and efficient banking system, this is a key institution for the sta-

bility of economic development. The most important part of the infrastructure of the world market, are particularly relevant. In addition, it should be borne in mind that the interdependence of the economies of various countries along with the removal of legal restrictions on the admission of foreign cap-

ital in domestic banking market, are a powerful factor in the expansion of international banking. In turn, the international banking business, being one of the most important results of the process of economic globalization, he has significant and the increased influence in this process.

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SERVICE OF REVENUE AND DUTIES AS SUBJECTS OF REALIZATION OF STATE CUSTOMS

The central body of the Executive power, which provides implementation of State policy in the sphere of State Customs, is the Ministry of revenue and fees, which is the legal successor of the State Customs Service of Ukraine. The main tasks of the Ministry of revenue and fees in the sphere of State Customs are:

- 1) the formation of the State policy in the sphere of State Customs;
- 2) realization of the State policy in the sphere of State Customs;
- 3) ensuring the protection of the economic interests of Ukraine Kiev inter-regional customs are customs who performs within its area of competence, the State Customs deal and provides comprehensive control over the observance of legislation on civil customs.

Customs in its activity is guided by the Constitution of Ukraine, the customs code of Ukraine, the disciplinary statute of the customs service of Ukraine, other laws of Ukraine, acts of the President of Ukraine, Cabinet of Ministers, the decision, norma-

tive-legal acts on the issues of the State Customs and Regulations signed by the Chief Customs Office and approved by the Ministry of revenue and fees. customs regulations about structural subdivisions of as well as the job descriptions of employees approved by the Chief Customs Office on the basis of sample provisions and instructions developed by the Ministry of revenue and fees. Creation, reorganization and liquidation of customs are carried out in accordance with the legislation of Ukraine. Structure, limit the number of staff, painted and customs estimates are approved by the Minister. Areas of customs are defined:

- 1) Kyiv City;
- 2) the customs territory of Ukraine of customs control and customs clearance of goods that moved by pipeline transport and electricity transmission lines and assigned to the competence of the interregional customs;
- 3) the territory of Kyiv region in part of customs control and customs clear-