

tax liability of taxpayer, or other persons in the present moment or in the future due to concealing a real nature of economic transaction by distorting its form, causing

requalification of tax consequences without making a taxpayer liable and recognition the transactions that process an appropriate deed as invalid.

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GUARANTIES OF REALIZATION AND PROTECTION OF FOREIGNERS' RIGHTS FOR EMPLOYMENT IN UKRAINE

The article analyzes the etymological origin of the term "guaranty". Based on analysis of the views of scholars, the essence of the legal and judicial guaranties is determined. Guaranties in the field of labour relations are described. Guaranties for realization and protection of the foreigners' rights for employment in Ukraine are determined, their list and definitions are offered. Only legal confirmation of the right to work, though at the constitutional level, is insufficient. The presence of effective measures provided by state is necessary for the implementation of the above law. Thus, the current national legislation provides employment institute as a structure designed to ensure the individual's right to work. The possibility for foreigners to realize their right to work, enshrined in the provisions of the Constitution of Ukraine, must be accompanied by appropriate guaranties to ensure confirmation with this right. Thus V.I. Dahl in his explanatory dictionary notes that the word "guaranty" means a surety, warranty, security. In turn,

Large explanatory dictionary of modern Ukrainian language notes that guaranty is an assurance for something or for the fulfillment of a condition; prescribed by law or specific agreement obligations which makes a legal or natural person responsible to the persons in the event of failure to perform their obligations; conditions for success of something.

The conclusion is made that guaranty of foreigners' employment in Ukraine should be understood as legally enshrined conditions and means providing possibility of exercising the foreigners' right to work, as well as protection and defense of such a right from illegal inroads. The basic guaranties for foreigners' employment in Ukraine include assurance for: free choice of activity; receipt of salary; occupational guidance and training; opportunity to appeal against decisions that led to the violation of rights, freedoms and interests of foreigners for employment; those responsible to be brought to responsibility for violation of legislation on employment.