E-ISSN: 2360 – 6754; ISSN-L: 2360 – 6754

European Journal of Law and Public Administration

2019, Volume 6, Issue 2, pp. 22-34

https://doi.org/10.18662/eljpa/82

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Covered in:

CEEOL, Ideas RePeC, EconPapers, Socionet, HeinOnline

Published by:
Lumen Publishing House
on behalf of:
Stefan cel Mare University from Suceava,
Faculty of Law and Administrative Sciences,
Department of Law and Administrative Sciences

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Maryna FEDORCHUK[1]

Abstract

Tax changes in the state are impossible without the influence of such a phenomenon as tax-legal doctrine. This concept is mentioned in numerous national scientific works, but a special study of this phenomenon is absent in the science of tax law of Ukraine. Therefore, the article is devoted to the study of the tax-legal doctrine of Ukraine. The article provides a comprehensive analysis of scientific concepts of legal doctrine and tax-legal doctrine in particular. The author analyzes the impact of tax-legal doctrine on tax practice. The article deals with judicial tax doctrines, which is another factor that can help protect the rights of taxpayers. Considerable attention is paid to the nature of the tax-legal doctrine of Ukraine. Anthroposocialcultural nature of the doctrine of tax law is explored in the article. In addition, an analysis of the dominance in the tax-legal doctrine of Ukraine of the etatists principles of tax law was conducted.

Keywords:

Legal doctrine; tax-legal doctrine; etatist approach; anthroposocialcultural approach.

Introduction.

After the Revolution of Dignity in Ukraine there is an attempt to rethink the legal paradigm and the tax-legal in particular. The positivist approach to understanding the law loses its position and gives way to essentially new approaches, among which the most radically opposite to the positivist approach is anthroposociocultural (anthropocentric) approach. In

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this way, the importance of the legal and tax-legal doctrine in legal science and practice continues to grow in importance.

Concept "doctrine" is borrowed from the Latin language and means "doctrine; learning" and is formed from the word "doctor" that means "the teacher" [1: 105]. The concept of "doctrine" is interpreted as "political, scientific, philosophical, military, etc. theory, system of views", "scientific or philosophical theory, the leading theoretical or political principle" [2: 314]. The concept of "doctrine" may have different content meaning. After all, the doctrine is often viewed as an ideological and scientific system of ideas about certain social phenomena and processes. There are theoretical, political, economic, military doctrines; also used in the sense of the fundamental idea, concept, concept [3: 30].

The general understanding of the notion of doctrine in the field of legal knowledge acquires its specific manifestation as a legal doctrine [4]. Scientists appeal to legal doctrine in their writings, often identifying it with a legal science, and often even with a legal professional literature. According to E. Polyansky, this situation is a matter of concern: because of the methodological chaos, as well as the neglect of the basic principles of law, in other words, the legal doctrine as such [5].

M. Karmalita in her dissertation explores the legal doctrine as the source (form) of law. She suggests the author's definition of legal doctrine as a source of law, noting that the legal doctrine is the source of the law, the means of which is the system of fundamental views of lawyers, which determine the strategic prospects of the legal development of the state, scientifically substantiate the important problems of law with a view of more effective resolution of them, direct orientation to practical action and may act as a regulator of public relations [6].

M. Mochulska investigates the legal doctrine in the continental legal system, in particular the influence of the legal doctrine on law-making and the application of law. She emphasizes that the legal doctrine acts as a unifying factor, the central link and the core of the system of sources of law. The legal doctrine flexibly reacts to the change of social relations and therefore plays an important practical role [7].

In the modern conditions of the formation and development of the European legal space and the formation of a European public legal order,

the role of legal doctrine is increasing. This is emphasized in their scientific works A. Shevchenko and M. Karmalita by pointing out that the legal doctrine is the basis of convergence within the legal system of the EU and is the guideline for developing the most important, fundamental principles of state formation and the formation of the national legal system of Ukraine [8].

I. Semenikhin regarding the role and place of legal doctrine, in the domestic legal system, notes that there are "two sides of the medal". On the one hand, the legal doctrine plays an important role in the legal life of society, it actively affects the processes of law formation and law-realization. On the other hand, the phenomenon of legal doctrine is one of the least studied issues in domestic legal science and practice, there are significant differences in understanding the legal nature of the doctrine. However, the scientist maintains its position that legal doctrine must be the basis of reforming various spheres of the state to ensure the maintenance of harmony in society, preventing social tension, conflict-free and sustainable development of the legal system in general, especially during difficult changes in the state-legal life [9]. In our opinion, the legal doctrine and tax-legal doctrine in particular are the basis for reforming the tax system, changing the paradigm of understanding the value and role of taxes in society.

S. Maksimov divides legal doctrines into general and branch legal doctrines. According to this classification, the tax-legal doctrine is a branch legal doctrine. According to researcher relationship of general and branch legal doctrines manifested in the following aspects. Branch doctrines use arguments that have been developed in the general doctrine, and general doctrine, in turn, generalize the results derived from various branch doctrines. S. Maksimov conducts an analogy of this relationship with jurisprudence and philosophy in the following way: "the latter provides lawyers with methodological tools and philosophical intuitions, getting back the legal material for reflection" [4].

The theoretical backgroundof this article are works of scientists who researched legal doctrine in particular: S. Maksimov, I. Semenikhin, M. Mochulska, Ye. Yevgrafova, M. Karmalita, E. Polyansky, Yu. Zadorozhny,

A. Shevchenko and others. Such scientists devoted their works to the research of the tax-legal doctrine: R. Havrylyuk, P. Patsurkivsky, M. Kucheryavenko.

The purpose of this article is to study and analyze the legal nature of such a phenomenon as the tax-legal doctrine of Ukraine from the standpoint of anthroposociocultural and etatist approaches.

Main material presentation. Tax-legal doctrine expresses the basic principles, rules that determines the trend of the tax system, affects its reform. In addition, the tax-legal doctrine reflects the role and significance of taxes for a person and a state and also has the ability to influence the protection of taxpayer's rights during tax control and prosecution for violations of the law, etc.

Regarding the value of tax-legal doctrine in practice, there are different points of view. Some scientists emphasize the impossibility of drafting tax legislation without the involvement of scientists, theoreticians and research institutions. Instead, another group of scientists argues that the legal doctrine is not so often used during the implementation of tax law-making activities [9].

French scientist Rene David emphasized that doctrine is an important and vital source of law for those who have a broader and from his point of view "right" view of the law. This role is manifested in the fact that it is the doctrine that creates the vocabulary and legal concepts used by the legislator. An important role of the doctrine in establishing the methods by which they understand the essence of law and interpret laws. He also speaks of the influence of doctrine on the legislator himself; the latter often only expresses the tendencies that are established in the doctrine and perceives the proposals prepared by it. In this case, the doctrine is only an indirect source of law. Therefore, according to Rene it is difficult without distorting reality to deny the role of a source of law as the legal doctrine [10].

The value of doctrinal judgments is not only in the scientific substantiation of existing legal standards in the state (states), but also determined by the leading role of these conceptual judgments in the process

of forecasting and modeling the development of certain legal structures or systems within the corresponding territorial space [11].

The process of formation of a new legal doctrine is largely dictated by the increase in the level of legal awareness and the legal culture of society as a whole, conditioned by various factors among which the most influential today can be called the process of globalization, a significant expansion of the information space, the activity of international legal institutions, the implementation of European fundamental rights and human freedoms. In turn, raising the level of legal awareness, legal culture, listed processes in the global world, its irreversible consequence is the revision of scientific theories and concepts, the reform of the fundamental branches of law, the implementation of new scientific developments, doctrines in the current legislation, and further, through the process of law enforcement, the new legal doctrine becomes practical heritage of the whole society, another step in its development [12]. The legal doctrine as a methodology of law is one of the defining and derivative elements on the basis of which the national system of legislation is formed [13].

Some scientists speak about the new doctrine of administrative law of Ukraine and its implementation in the sphere of administration of taxes and fees in Ukraine and define the following aspects: publicity of administrative law, because it regulates relations that provide general, aggregate, or in other words, public interests in society. Another aspect of the new doctrine of administrative law is associated with the provisions of the Constitution of Ukraine according to which "the state is responsible to a person for their activities" and "the establishment and maintenance of human rights and freedoms is the main responsibility of the state" [14]. In the process of tax administration, the principles that are already partly declared at the legislative level, the further formation and further implementation of which will entirely take place in the context of the doctrine of administrative law, has already been declared. In the Tax Code of Ukraine there is declared the principle of equality of all payers before the law, prevention of any manifestations of tax discrimination - ensuring the same approach to all taxpayers, regardless of social, racial, national, religious affiliation, ownership of a legal entity, citizenship of an individual, place of origin of capital [15]. The principle of presumption of the lawfulness of

decisions of the taxpayer is valid if the norm of the law or other legal act issued on the basis of the law, or if the rules of various laws or various normative legal acts involve ambiguous (plural) interpretation of rights and obligations taxpayers or controlling bodies, which makes it possible to make a decision in favor of both the taxpayer and the controlling authority [12].

Today in domestic law, the term "doctrine" is used in a variety of phrases (positivist, natural-legal doctrine, the doctrine of absolute sovereignty, state-legal doctrine, the doctrine of the rule of law, international legal doctrine, etc.), which testifies to the multidimensionality of the category of "doctrine", the importance of doctrines for the development of statehood, the multi-purpose use and loading of doctrines as a scientific basis for the formation on the new principles of the legal system and the implementation of conceptual ideas in normative legal acts and political and legal documents [9].

In tax law there is such a concept as judicial tax doctrine. D. Hetmantsev emphasizes that as a result of the synthesis of the Anglo-Saxon and Romano-Germanic legal systems the legal doctrine and the judicial doctrine become a source of law. The judicial doctrine in his view is a fundamental legal doctrine which is a prerequisite for rulemaking. The judicial doctrine is a set of priorities, principles and methods of substantiating decisions in court cases. “Like a molecule that changes its state and form not only under the influence of temperature, but also on pressure and other factors, the judicial doctrine may change not only under the influence of legal, but also socio-political, economic phenomena” - thus D. Hetmantsev says that the legal doctrine is not something static, but always undergoing transformation, but it takes a considerable amount of time. In addition, the scientist focuses on such a feature of legal doctrines as their "non-documentary" form. They physically cannot formalize, being held in one document. Doctrines exist in the form of ideas, doctrinal consciousness, basic provisions that simply "do not fit" in one document [16]. The domestic administrative courts when considering tax cases in the motive part of the decisions refer to judicial tax doctrines, which are often interpreted in favor of the taxpayer. Therefore, such a phenomenon as judicial tax doctrines require further scientific research, since important role in the relationship between taxpayer - the state, tax authorities.

According to Hetmantsev's point of view traditional approach of national doctrine finance the tax obligation of the taxpayer rarely subjected to questioned. The obligation of the taxpayer is one-sided, it corresponds to the right of the state on behalf of the tax authority to require implementation of a public law duty to pay tax. From the nineteenth century. and still the position that the duty of the taxpayer corresponds not only to the right but also to the counterparty's duty of the state, which is to use the funds received effectively, in accordance with the procedure and for needs specified in the legislation [17]. Therefore, in science and practice of tax law there is an interest in the doctrine of actionespopulares. The doctrine allows a citizen, as a representative of a society, including the taxpayer, to file a lawsuit in order to protect the public interest. Taxpayers from Sweden, Holland, Poland, USA have experience in applying this doctrine. This doctrine provides that every citizen has the right to demand that the funds of public money funds not be spent in vain. This possibility changes the mentality of taxpayers [18].

Speaking about the nature of the tax and legal doctrine of Ukraine, according to M. Kucheryavenko, "the tax-legal doctrine of Ukraine began to be formed directly in the early 90's. XX century. "The scientist associates this with the development of tax legislation of Ukraine and highlights two doctrinal directions that are the basis for tax regulation. The first direction is a methodological approach (when defining such categories as tax, fees, "the clarification of the legal nature of such payments, the grounds and the peculiarities of their commissioning." The second direction is "to consolidate the generic constitutional structure of the tax duty and ensure its execution by sectoral means. "[19: 552]

R. Havrylyuk at the beginning of 2000 formulated the opposite understanding of the tax-legal doctrine, which refers to the system of fundamental conceptual ideas, scientific knowledge of the tax activity of the state, expressed in axioms, presumptions and legally established principles of tax law, and linked the essence of the tax-legal doctrine with the constitutional principles of taxation. Twenty years ago, R.O. Gavrilyuk described the tax-legal doctrine as transforming from etatist to liberal-democratic, the transition of which can not be avoided, but which is not yet complete. Solving the problems of the taxpayer and the state, the solution of

which is impossible from the standpoint of statistics, should be sought based on fundamentally different, opposite, liberal-democratic approaches [20].

Investigating the category of "tax law" in the modern legal doctrine of Ukraine, according to P. Patsurkivsky "cannot be neglected either by its anthropocociocultural nature, nor by the national mental codes of tax law, nor by the consequences of the general revolution of the deatetization of law in general. This, so to speak, is the general methodological prerequisites for its analysis" [21: 193].

The tax-legal doctrine of Ukraine contains the etatist and mankind-centered principle and marks the dominance of the ideological matrix of "tax law" in it. This world-view matrix of the tax-legal doctrine of Ukraine is one of the biggest obstacles to the return of the state to the European civilization space, but the human-centered world-view matrix of the tax-legal doctrine of Ukraine is still impossible due to the peculiarities of the Ukrainian tax-legal culture. The quintessence of the further transformation of the current tax-legal doctrine of Ukraine and the implementation of tax and legal reforms in the country as a whole should form a deliberate replacement of the philosophical matrix of "tax law" as a paradigm of European public order as the most effective means of natural self-harmonization of public and private interests in tax and legal relations, well known political elites of Ukraine on the practice of its adaptation to other spheres of social relations [21: 200].

The etatist doctrine of tax law consists of several aspects: from the positive tax law of the state and from the dogmatic (formal legal) principles of this right and their transformation into a certain tax-legal structure, dogma, as well as the theoretical understanding of this right from the standpoint of legal positivism and embodiment him in the corresponding theory of the tax law of the state and the system of categories and concepts of this right [22]. The state is free to choose the forms, methods and purposes of attracting and spending (using) funds of public funds freely in defining the rights, freedoms and responsibilities of a person and a citizen, is not limited in any way to interference with the lives of individuals [23].

In the paragraph "Methodological issues of the tax doctrine" II, therefore, the monograph "The Legal Doctrine" M. Kucheryavenko notes that the characteristic feature of the tax and legal regulation is the legal inequality of the entities, which is based on the non-equivalence nature of

financial relations, reflected in the content and structure of the rights and obligations of tax law subjects, when some subjects have power with respect to others. The state or its authorized body exercises its competence through power regulations, while the other party exercises the competence, which is determined by the competence of the power of the tax law [19: 570].

According to R. Havrylyuk, an etatist doctrine of tax law, "not only is not able to fully reveal its potential, but in principle it is not able to function successfully due to its socio-cultural, instrumental and cognitive limitations". Therefore, for the first time, the scientist substantiated the socio-cultural, instrumental and cognitive limitations of the statist doctrine of tax law.

Socio-cultural limitations of the etatist doctrine of tax law R. Havrylyuk relates to a sociocod, which exists within clearly defined limits beyond which it ceases to exist. as well as the doctrine. Therefore, the values of the statist culture of taxation apply only to "... strictly corresponding to a particular culture in the wider socio-cultural context." Thus, within the limits of the statist doctrine, taxation is perceived only as a common duty of people to meet the needs of the substantive state. The essence of the instrumental limitation of the statist doctrine of the tax law of the substantive state is its inability to adequately meet the needs of the substantive state in public financial resources, an example of such insolvency is the "permanent deficit of the budget of the substantive state". Regarding the cognitive limitations of the etatist doctrine of tax law, R.O. Gavrilyuk notes that the cognitive possibilities of the etatist doctrine of tax law narrows "... its eclectic character, which became the inevitable consequence of the application to the formation and development of this doctrine of the inappropriate nature of the right of classical (positivist) standards of scientific" [22].

According to A. Khudyk modern tax and legal doctrine of Ukraine is formed on the basis of the postulate that the Constitution of Ukraine occupies a special place in the regulation of tax relations and is considered the main source of tax law (the Constitution of Ukraine contains not only tax and legal norms, but also consolidates the basic values of society, which should be obeyed Takenly taken into account when establishing taxes and fees) [24]. The peculiarity of the current Constitution of Ukraine lies in the fact that its constitutional basis of legal regulation of public finances is

largely confined to the general legal provisions of the Constitution of Ukraine and the constitutional provisions on the fundamental rights and freedoms of man and citizen. In addition, there are not many constitutional provisions and principles that directly affect the legal regulation of public finances in the Constitution of Ukraine, most of which relate to the competence or functions of public authorities in the field of public finances. Therefore, taking into account the special importance of social, public, public and private life, the basis for its regulation should be constitutionally enshrined in a law that has the highest legal force. Public finance directly or indirectly affects all spheres of human activity and ultimately affects the very foundations of the constitutional system, the whole system of human and civil rights and freedoms [25].

The essence of the tax-legal doctrine of Ukraine is not yet in line with the non-classical standards of cognition, since the content content is one-sided - etatist dogmatic. The tax doctrine examines the tax law mainly as the right of the state, its attribute, that is property. Therefore, P.S. Patsurkivsky emphasizes that, from the point of view of philosophical and methodological approaches to legal recognition, the etatist doctrine absolves legal positivism as a method of cognition (in its concrete manifestations of description, justification and explanation of scientific facts) and openly rejects all other approaches to the knowledge of law, which also clearly contradicts the nonclassical scientific standards [26].

According to a paradigmly new - anthroposociocultural tradition of jurisprudence, developed by R.O. Gavriluk and P.S. Patsurkivsky's right is a fundamental (necessary) way of defending individuals in society, it belongs to existential phenomena [27].

Concerning the relationship between man, society and state, it is extremely interesting and those that make the thought come to be thoughtful, says D. Hetmantsev is a scientist, specialist in tax law. In his opinion, in the absence of a partnership, both parties, both the state and the person, the taxpayer, are always to blame. The scientist notes that "the theory of games teaches us that building mutually beneficial win-win combinations based on mutual trust is possible only in the long run, based on the long experience of communication between the parties. Experience that will prove that both partners - both the state and the taxpayer - are

worthy of trust. However, this way in 1000 lays, the way in which the pursuit of which is equally interested both the state and the taxpayer, both of them must begin now" [28].

Conclusions

Thus, the tax doctrine demonstrates the nature of the tax law in the country and plays an important role. After all, tax changes in the state are impossible without the influence of such a phenomenon as tax and legal doctrine. Summing up, it can be noted that the current tax-legal doctrine is still at the stage of transformation from etatist in human centered.

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