

пошуку методів збільшення вливання грошових ресурсів під час сповільнення розвитку економіки. Указана змінюваність положень, яка часто є наслідком відсутності узгодженості між різними врегулюваннями, а також не завжди правильна законодавча техніка породжують багато сумнівів у сфері інтерпретації положень закону про податок. Здійснення помилкової інтерпретації положень і сплата податку в неналежному обсязі тягне за собою фінансові санкції, які можуть навіть призвести до банкрутства платника податків. Наявність у польській правовій системі можливості отримання індивідуальних інтерпретацій слід оцінити позитивно. У разі виникнення сумнівів, щодо значення положень закону про податок кожен зацікавлений має можливість скористатися цим юридичним інструментом із метою уникнення шкоди, заподіяної внаслідок неправильної інтерпретації закону про податок.

Ключові слова: податкове право, норма податкового права, фінансова політика держави, індивідуальні інтерпретації.

Jasiuk E. Individual Interpretations of Law Provisions About a Tax are a Settlement on the Basis of Tax Charter. Tax laws are the subject to frequent changes, which is usually the result of fiscal policy and search of the methods of increasing infusion of financial resources during the slowdown of the economy. The specified provisions of such variability, which is often the consequence of the lack of coherence between different settlements and not always correct legal technique generate a lot of doubts in the field of interpreting the law on tax. Making a false interpretation of such provisions and payment of tax in the amount of ill entail financial penalties may even lead to bankruptcy of the taxpayer. The present possibility of obtaining individual interpretations in the Polish legal system should be evaluated positively. In case of doubt about the meaning of the law on tax each concerned party has the opportunity to take advantage of such legal instrument in order to avoid damage caused by misinterpretation of the law on tax.

Key words: tax law, the rate of tax, state fiscal policy, individual interpretations.

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J. Niczyporuk

On the Need of Regional Development of Ukraine

Generally it is possible to assume that a regional development is a growth of the economic potential of the country, resulting in the improvement in the standards of living of residents of the region and an increase in its competitiveness. The regional development constitutes the task of the self-government of the province in Poland. One should assume that the regional development will also become an element of reforming the legal system of Ukraine.

Key words: region, regional development, self-government of the province, Ukraine.

Formulation of Scientific Problem and its Meaning. The regional development constitutes the issue at present about the great importance which results above all from the accession of Poland to the European Union, but should also pose a challenge for Ukraine.

The Basic Material and Justification of the Results of the Study. The very term «region» is elusive, and it is the subject of the research of many fields of study. This is definitely an interdisciplinary notion which was moulded along with the development of civilization and economic and cultural development. The term «region» comes from Latin «region», «regionis» and denotes movement in a set direction, land, circuit, surroundings [1, p. 3]. Most often term «region» is determined very generally as the collection of features pointing to, relatively homogeneous area, differing from the precinct with natural and purchased features [2, p. 147].

In particular, region is a unit of the organization of the state territory, irrespective of political form (federation, unitary state, state with the autonomy), of relatively large surface and quite considerable population numbers constituting area comparatively uniform from an economic, public, cultural point of view, in frames which the independent, economic and cultural social policy taking the specificity into account for being conducted by the vocation for it for territorial institutions [3, p. 60]. Under the organizational-legal account, due to the political form of the state, in which regions are arranged, we distinguish: federal regions – the divided authority of the state is all in the federal state between distinguished structures of that federation, in contrast with the unitary state, which is located in the structure of central authorities (federal regions appear for example in Germany); self-government regions – which are distinguished to the purpose of the

independent performance of the civil service on determined territory by self-government individuals appointed for that purpose of the highest level in the unitary state, and are separate entities equipped with the regulatory and civil law personality (self-government regions are appearing for example in Poland); autonomous regions – are most often found in a varied state, where is committing legislative competence has an autonomy, in other words authorities of the autonomy (autonomous regions appear for example in Spain) [1, p. 5].

In Poland the region has self-government character, namely is associated with the system of self-government. The local self-government is sharing in exercising the official authority. The mechanism of this participation is finding peculiar legal grounds. Even though the local self-government is a legal notion, however doesn't have his legal definition unfortunately. Nature of the local self-government is usually presented in the organisational aspect and political [4, p. 155]. From an organizational point of view it is a form of the decentralization of the civil service, however the political perspective has significant participation in the executive branch [5, p. 70]. The decentralization is characterized by a lack of the hierarchical compliance, rejecting professional and personal relations as well as assigning quite separate competence on all rungs which leads to its connecting with the system of precedence and compliances [6, p. 96].

In practice it means that decentralised individuals have a legal personality and above them supervision is being exercised. The local self-government usually reflects the system of self-government units. Therefore in the constitutional understanding it is about functional units of the local self-government, next the statutory understanding is booked for subjective units of the local self-government. Because they are regarded as functional units of the local and regional self-government, while communes, districts and provinces are subjective units of the local self-government. The ranking of self-government units allows for presenting connections existing between them.

That being so communes and districts are units of the local local self-government; however a province is representing the regional unit of the local self-government. Mainly they subjective understanding is used of self-government units, and more exactly saying a commune, a district and a province are used as detailed terms. Legal grounds of the concept in Poland are found in the self-government region in the Constitution of the Republic of Poland [7]. Since we have self-government regional and local units which are already specifically distinguished on statutory land. In case of the regional self-government it is on statutory land about self-government of the province, which is a regional self-government in the subjective understanding [8]. Self-government of the province is a regional self-governing community and a respective territory [8].

Inseparably associated with the region are the terms of 'regionalism' and 'regionalization'. Most often 'regionalism' describes the existing link between the certain community and territory inhabited by this community [9, p. 19]. In particular 'regionalism': is an effect of internal diversifying, of specific regional moves – most often social-cultural – assumed by social groups inhabited in the state for the regional identity; it seems essential, that determined regional bonds affect articulating and settling local or regional matters which simultaneously offers the possibility of satisfying individual needs; it is an element of the internal legal order of the state, fragment of the constitutional organization of the society and as such is accepted and supported through central authorities [9, p. 22–23].

Amongst distinctive features of the regionalism one most often enumerates: tying the community to its territory; belief that this territory has positively assessed properties; belief that the living community in this area forms or created certain values, comprising its own culture; subjective identification with this community and culture [10, p. 22–23]; expressing tying for one's family sides, the positive assessment of their features and the identification with the community and with the culture in public various actions. Next term 'regionalization' is a legal-political phenomenon which constitutes the element of the system of European countries. 'Regionalization' is understood as outlining regions in the defined objective and based on specific premises or as the way of organization of the performance of tasks public [3, p. 59].

One should now point at the regional development which must of course be an ambiguous term too. For the typical definition of the regional development it is possible probably to regard the growth of the economic potential of the region, resulting in the improvement in the standards of living of residents of the region and described in a statement that it is the increase in competitiveness [11, p. 93]. In Poland setting, administration the self-government of the province constitutes the regional development. Public tasks of the province create the system of regional tasks which farther needs to open the catalogue of these tasks implementing a conjecture for the benefit of the civil service of the province. Then the scope of action of the

province includes only a performance of tasks public about regional meaning, not-reserved for all other government administration authorities in the province.

Regional tasks serve the of civilization development of the province, therefore are addressed to organizational units of the economic nature, and most indirectly aiming at meeting the needs of self-governing communities [12, p. 90]. The province performs own tasks, determined by acts of provincial character, peculiarly however setting in the scope: of public education, higher education; of the promotion and the health care; culture of both the conservation and the care of monuments; of welfare; of supporting the family and the system of the substitute care; of pro-family policy; of modernization of the countryside; of spatial planning; environmental protections; of water management, in it of the fire protection, in particular equipping and maintaining provincial fire stores; of the public transport and public roads; of the physical culture and the tourism; protection of consumer rights; defence; of public safety; counteractions for the unemployment and the mobilization of the local labour market; activities in the telecommunications; protecting of employee claims in case of the employer insolvency. In that case they are already doctrinally underlining, from the task own provinces actually include four grouped kinds of matters: the forming and keeping the spatial order; stimulating the economic activity; preserving the cultural and natural legacy; the maintenance and the expansion of the technical and social infrastructure about provincial meaning [12, p. 94–95].

The regional development is taking place in the end of multidimensional process, including the social-cultural, environmental, infrastructure, in economic and spatial dimension. The building blocks of this process are among others: the growth in the economy and increase associated with it in stores of the work; the improvement in conditions and an improvement in the standard of living of residents of the region; increase in attraction of investing; the technological development (innovation); the restructuring and the diversification of the economic activity; development of services and of social stores; increase in the professional mobility and social; development of infrastructure institutional; improvement of the quality of the state of the natural environment [10, p. 22–23].

Supporting by the state of the regional development is aimed at: development of individual areas of the country, improvement of the quality and of living conditions of residents and the level of meeting the needs of self-governing communities; creating conditions for raising the competitiveness of self-governing communities; levelling differences in the scope of the development of individual areas of the country and levelling chances of citizens of the state irrespective of the domicile, as well as reducing the backwardness of areas underdeveloped and having least beneficial conditions for the development [13]. Amongst factors of the regional development they are: needs of regional and local communities; resources and advantages of the natural environment; stores of the work; infrastructure investing; existing economic potential; the local market and outside markets; financial capital, especially investment; the level of the learning, techniques and cultures; modern production engineering; investment areas and local benefits; international relations and the bilateral cooperation [13].

A development of the province is included in important tasks of the self-government of the province. Here the self-government body of the province determines the development strategy of the province, considering the following objectives in particular: cultivating the Polish national identity and the development and the forming of the national, civil and cultural awareness residents, as well as looking after and developing the local identity; stimulating the economic activity; raising the level of the competitiveness and innovations of the economy of the province; keeping the value of the cultural environment and natural at taking needs of future generations into account; the forming and keeping the spatial order [8]. In the development strategy of the province a not-violating period beyond the period embraced currently is implemented with binding mid-term development strategy of the country.

The development strategy of the province contains: diagnosis of the social-economic situation of the province; determining strategic objectives of the development policy of the province; setting the directions of action taken by the self-government body of the province for reaching strategic objectives of the development policy of the province. The development strategy of the province is taking into account goals of the mid-term development strategy of the country, the national strategy of the regional development, and more than regional appropriate strategies as well as is consistent with the land use plan of the province. Self-government of the province, every time within 9 months of the effective term of the resolution on accepting or the upterm of the strategy or the plan, is adapting the development strategy of the province to them. The self-government body of the province is conducting the development policy of the province which he comprises: creating conditions of the economic development, including creating the labour market, the

maintenance and the expansion of the social and technical infrastructure of provincial meaning; recruiting and the joining of financial means: public and private, in the destination of the execution of tasks from the scope of the public utility; supporting and the conduct of operations for picking the level of education of citizens up; rational using natural resources and the forming of the natural environment, according to the principle of the sustainable development; the promotion of the development of the learning of both the cooperation between the sphere of the learning and the economy, supporting the technological progress and the innovation; the promotion of the development of the culture and taking care above the cultural legacy and his rational using; promotion of advantages and the development potential of the province; supporting and the conduct of operations for the social integration and the counteraction for social exclusion [8].

Conclusions and Perspectives for Further Researchs. The development strategy of the province is realized by provincial programs and the regional operational programme. The self-government of the province can appeal for funding partially provincial implementations of programmes and the regional operational programme with means of the budget and centres coming from the budget of the European Union and other centres coming from foreign sources. Performance of tasks connected with the regional development in the province is involved in a self-government body of the province. Self-government of the province, at formulating the development strategy of the province and the implementation of a policy of his development, is cooperating in particular from: with units of the local local self-government from the area of the province and with the economic self-government and professional; with government administration, particularly with the province governor; with other provinces; with non-governmental organizations, higher education institutions and research individuals. Performing these tasks the self-government of the province can also cooperate with international organizations and regions of other states, especially neighbouring.

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Ничипорук Я. Про потребу регіонального розвитку України. Регіональний розвиток є питанням величезного значення, що виникає, насамперед, у зв'язку зі вступом Польщі до Європейського Союзу, але також повинно стати викликом для України. У цілому можна вважати, що регіональний розвиток – це зростання потенціалу економіки країни, він передбачає покращення стандартів життя мешканців регіону й зростання його конкурентоспроможності. Регіональний розвиток у Польщі – завдання самоврядування воєводства. Слід пам'ятати, що регіональний розвиток також стане елементом реформування системи правосуддя України. У Польщі регіон має самоврядний характер, тобто пов'язаний із системою одиниць територіального самоврядування. Територіальне самоврядування бере участь у реалізації публічної влади. Механізм цієї участі має специфічні юридичні підстави. Хоч територіальне самоврядування – це юридичне поняття, однак воно не має свого законодавчого визначення. Суть територіального самоврядування розкривається через організаційний і політичний аспекти.

Ключові слова: регіон, регіональний розвиток, самоврядування регіону, Україна.

Ничипорук Я. О необходимости регионального развития Украины. Региональное развитие является вопросом огромного значения, возникает прежде всего в связи со вступлением Польши в Европейский Союз,

но также должно стать вызовом для Украины. В целом можно считать, что региональное развитие является ростом потенциала экономики страны, оно предусматривает улучшение стандартов жизни жителей региона и рост его конкурентоспособности. Региональное развитие является в Польше задачей самоуправления воеводства. Следует помнить, что региональное развитие также станет элементом реформирования системы правосудия в Украине. В Польше регион имеет самоуправляемый характер, т. е. связан с системой единиц территориального самоуправления. Территориальное самоуправление участвует в реализации публичной власти. Механизм этого участия имеет специфические юридические основания. Хотя территориальное самоуправление является юридическим понятием, однако оно не имеет своего законодательного определения. Суть территориального самоуправления раскрывается через организационный и политический аспекты.

Ключевые слова: регион, региональное развитие, самоуправление региона, Украина.