

8. Neutrality of taxation – setting taxes and fees in a manner that doesn't influence the increase or decrease of taxpayer competitiveness;

9. Stability – changes to any elements of taxes and levies shall not be introduced later than 6 months before the beginning of new budget period in which these changes come into force. During the budget period taxes and fees, rates and tax privileges shall not be changed during the budget year;

10. Convenience and uniformity of payments – setting deadlines for payment of taxes and fees based on timely collection of revenues to budgets in order to adequately make expenditures and on convenience to taxpayers;

11. Unified approach toward setting taxes and levies is the comprehensive legal definition of all elements of the tax.

Regulation of taxation, relating to the most urgent problems of socio-economic and political life of society. It is defined by the fact that in order to perform the functions of the social, economic, political, cultural and other spheres, the state should have adequate money funds. Formation of these funds is possible, mainly due to the timely receipt of funds, which have the form of tax payments.

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## **THE CONCEPT OF THE METHOD OF THE MURDER FOR ORDER**

YULIIA GAVRIKOVA, student

LILIA KUZNEZOVA, Associate Professor, PhD (Philology)

*Lviv Ivan Franko National University*

Taking into account the social and political situation in the country today, crimes against life and health of person require special study and research. Among these crimes, murders for order do not win first place in their number, but they always attract public attention.

Unfortunately, there is no unique opinion in science on the definition of "the method of the crime", including the method of the murder for order.

M. Enikeev notes that the method of the crime is a “system of techniques, actions, operating systems, that are predefined with purposes and motives of action, mental and physical qualities of the person, which are physiological and characterological features of the person's knowledge, skills, habits and attitudes to various manifestations of reality”.

In return R. Belkin considers the method of the crime as “a system of actions of preparing, committing and concealing the crime, that are determined by

environmental conditions and physiological properties of the individual that may be associated with selective use of appropriate tools or means, conditions, place and time united by a common criminal idea". To my mind, the second definition reflects the essence of this concept better.

According to V. Konovalova the methods of the murders on order are multifaceted and complex; they do not have a stable character and are adjusted with certain circumstances, allowing using them for a long time. Such methods by their nature are multifaceted, multilevel and difficult, there are no signs of stability and in case of adjustment with certain circumstances, and it is possible to use them for a long time, that is why we explored the concept of "method" of the crime. These methods are numerous and consist of active actions directly aimed to deprive of the victim's life (in return, cases of inaction that lead to the death of the victim, are extremely rare and hardly used).

German criminologist R. Heyndel points that "the method of committing a crime is the surest trace that is abandoned by a criminal. After one unsolved crime committed by professional criminals, we should expect a second similar offense committed by him with the same method as the first." However, this is not always true, because the performer can change the method of crime's committing under the influence of many factors – a new customer wants something specific, new conditions of a murder, improvement and development as a professional killer, a number of external factors.

Also, the method of committing this type of murder reflects the actual psychological profile of a criminal - approximate age, sex, character (temperament), even nationality. The only thing it is necessary to distinguish "handwriting" of the killer from certain features of the murder that are agreed with the customer (for instance, murder with extreme cruelty or quick, humane death).

In the selection of a method of murder for order criminal acts both on his own and forcibly. The will appears in independent election of a criminal deprivation of life of the victim, that course of action by which will be carried out this crime. However, this free choice is determined by several factors, namely, certain factors which are taken to distinguish between the objective (external) and subjective (internal) in the criminalist literature.

On the way the crime significantly affects the objective conditions under which the crime is executed - the object, the subject of the crime and place, time, situation and means of committing the crime affect on the method of the crime significantly. This in its turn means that the character motions, techniques, methods, their sequence and means that are used by killer in the crime, caused primarily by objective circumstances in which the offense takes place, and time, features and terms of the place of its commission, the murder's weapon (firearms, edged weapons, vehicles) conditions and lifestyle of the victim, the presence of certain customer's relationship with the victim. The above circumstances can facilitate the commission of crime and obstruct implementation of plan of the perpetrator both. Therefore, to realize their intentions criminals are forced to resort to the use of additional drugs and tools, and to the constant research and development of these new drugs and tools.

Subjective factors that determine how to commit murders for order, include first of all motive, then purpose of crime is caused by purpose tools, techniques and conditions to achieve this purpose, the guilt and emotions during the crime.

To sum up the foregoing, it is appropriate to define the method of murder for order. So, it is determined by objective and subjective factors set of actions of the perpetrator (customer, intermediary (intermediaries), artist (artist)) in preparation, commission and concealment of the murder for order.

Based on this definition, it is necessary to conduct a small classification of this concept. In terms of the subject of the crime it's possible to allocate such methods of the murder for order that committed:

- by professional;
- by dilettante;
- by criminal organization.

In terms of an instrument of murder for order the methods can be divided into those committed:

- using weapons (cold, fire, explosion)
- using poisons, chemicals;
- using physical force (strangulation);
- through the use of technical tools, the main purpose of which is not murder or causing bodily harm (for instance, vehicle).

So, methods of the murder for order are very diverse and need a deep research and further study.

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## **THE INSTITUTE OF CITIZENSHIP AND THE MAIN ASPECTS OF THE CITIZENSHIP OF UKRAINE**

MARTA HNATIV, Second-Year Law Student  
ALLA I. RADU, Associate Professor, PhD (Linguistics)  
*Ivan Franko National University of Lviv*

The understanding of a person as a citizen has an essential significance to defining his/her social nature and legal status. Citizenship allows a person with the status of a citizen to participate in the political, economic, legal, and cultural life of the society and state. The scope of the rights and freedoms that a person can use in a particular country and the amount of duties assigned to him/her by the state directly depends on the person's having or not having the status of a citizen of this state.