

observe the laws of the country of their residence as well as the citizens of the country [3].

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MODERN DEMOCRACY AND DEVELOPMENT PROSPECTS

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One of the main criterion of formation society is level of democracy. Political players see the purpose condition, effective means of public life and the transformation of the political system. So, democracy is the most effective way to implement and improve social contradictions.

Economist Intelligence Unit gives the most informed assessment of democracy in the world. 25 countries of the world named completely democratic. Flawed democracy is in 53 countries in the world. 37 countries have hybrid mode. Authoritarian regime has 52 countries. The researches studied the situation in 165 independent states and mentioned in the report, that:

“Public trust has fallen to political system in the world. There was many riots, which jeopardized democratic governments in many countries.

Level of democracy decreased in 12 countries of Eastern Europe and 7 countries of Western Europe.

The United States of America found itself at the end of the list of states with a “full democracy”, as the negative influence did political instability and constant brinkmaking and bankruptcy.

Violence, drug trafficking and high crime rates had a negative influence on democracy in Latin America.

The situation in Europe is a concern because the political system of the EU should survive unusual economy, high unemployment and low economic growth”

So, we should define more level of democracy in different parts of the world”.

Among the countries in Africa and the Arab World “The Economist” identified only one country with “full democracy” (island of Mauritius), 9 of “defective democracies”, 11 countries of “hybrid government” and 23 of “authoritarian”. This reduced some signs of democracy in Africa. For example, 30 of the ruling parties and leaders were displaced after the elections of 1991, according to another report “The Economist”.

The report stresses that an unexpected democratization in the Arab world

destroyed many stereotypes about the Middle East and North Africa. Recent events have shown that people who want to have credible leaders.

People can not for fear of radical Islam to abandon support for young democracies. The public should not be exposed to the conviction of tyrants, who believe that the only way to support radical Islam dictatorships. There is a better way and that his chosen people around the Arab world.

When Indonesia, the largest Muslim democracy, held parliamentary elections in 2009, support for extremist parties decreased. Elections in Malaysia most of the votes voted for the party that promised to lead the country in the interests of its citizens in 2008.

Europe and democracy.

“The Economist” notes that in Central and Eastern Europe and the Balkans, there is the decrease support democratic regime, but it recognizes that it is not likely reflects a desire to return to authoritarianism and exhaustion modern political systems and general disillusionment and apathy. However, people are more inclined to democratic change in the former Soviet Union.

The persons of muslims religion mass arrive to the European countries. This tendency is anxious enough from the point of view of future western democracy. Anymore 40% muslims already own rights for citizenship in France and Great Britain, about 2,5 million muslims will be citizens and electors in the nearest years in Germany .

Russia and democracy.

Vladimir Putin won the last election for the president, but Russian and international observers noted serious irregularities in the vote count. Citizens voted for him mainly in the Urals, Siberia and other places tend to support the idea of order and national pride. But residents of Moscow and St. Petersburg would like to see a new leader.

Jeremy Kinsmen, Canadian Ambassador in Moscow in 1991 and director of the Community of Democracies, after recently returning from Russia, said: “The mass demonstrations against Putin finally can see the democratic features of today”. (“The Economist Intelligence”)

Honorary President of the Foundation for Peace Poulina Baker spoke about the state of democracy in fragile states. She passed that toppled some dictators in North Africa and the Middle East, people`s participation in political life, as opposed to military coups and assassinations is the main method of overthrowing the unpopular leaders in many parts of the world. She agrees with the fact that elections are a key element of democracy.

In terms of Baker, creation of democratic governance is the best way to avoid the occurrence of potential problems, such as civil and religious conflicts and national conflicts. This includes writing the new constitution, human rights and fundamental freedoms, free and fair elections and establishing or reforming the main institutions of the state. She believes that the most revealing and practical example is Tunisia, where it was held a constituent assembly to write a new constitution and appointed an interim government.

Residents voluntarily gave the government the right to rule the country in countries with multi-party democracy, but they should be involved in the political process to monitor good governance. The aim is to provide all citizens full life and social justice and to the social, religious and national sphere there is harmony.

Today democracy exists in all regions of the world. The desire of mankind to have a caring government, to value the dignity of every life and ensure the rule of law is such a driving force of democracy.

World democracy will progress. New Democracy will occasionally occur sometimes due to the death of the old dictator or spontaneous collapse of illiberal regime. Authoritarian states that are most successful in socio-economic terms, perhaps in the next decade will move to world democracy, a measure of how their citizens gaining increasing prosperity, will require greater political freedoms.

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PERSONAL INCOME TAX IN UKRAINE: CONSIDERATION OF THE WORLD EXPERIENCE

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Taxes are financial category which affects economic phenomena and processes of social development of the country. They are mandatory attribute of the state, regardless of model and policy of its development. This is a very dangerous tool at the disposal of the state and without scientific concept of tax policy they can slow down its economic development of the country.

There are two types of tax payers in Ukraine: residents of Ukraine and non-residents. Individuals who are tax residents of Ukraine are subjected to personal income tax on their worldwide income. Non-resident individuals are taxed only on income from Ukrainian sources.

The Tax Service of Ukraine notes that the object of taxation (for both residents and non-residents) is, in particular, the total monthly (annual) taxable income consisting of the sum of taxable income accrued (paid or provided) for a tax reporting period.

The Tax Code also introduces a number of significant amendments to the way individual taxpayers are taxed. Since January 1, 2015 Ukrainian legislation provides