

visa does not entitle a person to work; drawing up a medical insurance; making at least two copies of all the documents: visas, passport, taking one set of copies with you, others leaving with the relatives; telling the relatives where you are going and with whom; leaving phone numbers, places of residence, etc. Also, it is good to arrange with the family that if you do not call at a certain time, this will mean that you are in danger. Before leaving, a person should know in advance and memorize the addresses and phone numbers of organizations that can help him or her in the country of entry. It is also good to learn a language of a country of destination.

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CONTEMPORARY PROBLEMS OF THE DEVELOPMENT OF A DEMOCRATIC SOCIETY. DEMOCRACY THROUGH THE LAW

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Democracy is a social and political system in which the government is elected by popular vote with the same weight of votes every few years. At the same time, the social community has the means and tools to influence power. This concept includes: independent judge, free media and transparent laws. Members of a democratic society have freedom of speech, to express their political views, to personally determine which choice to make, to choose a religion, or not to choose it at all.

The issue considered in the paper is *Contemporary problems of the development of a democratic society. Democracy through the law*. Well, let's reveal the essence of the issue for further work. "Modern problems of the development of a democratic society" – this part of the study requires us to identify, formulate, show, argue and make conclusions regarding the crisis and problematic moments that we can observe in the development of a modern democratic society and other aspects related to this. The second part of the study is "Democracy through law". In this part, we consider it necessary to disclose the issue of the possibility of ensuring democracy through the adoption of legislative acts stipulating the rights of citizens to participate in government, and

ensuring this democracy. The main centers of democracy in the world are Europe and North America.

Democracy originated in Europe. But the path to achieving this regime lay through bloody revolutions. People fought against the totalitarian system, establishing democratic principles. But only, the demographic system has one characteristic drawback, it is very vulnerable to internal enemies, Kolakovsky called it “self-poisoning”. This concept is characteristic of an open society, and this idea is extremely important for understanding the problems that Europe is currently facing. It suggests that such “self-poisoning” is a side effect of five revolutions (cultural, market, etc.). As a result of these revolutions, the people were given the choice of who to be, how to act, what religious and political life to choose, and after that, multiculturalism began to develop. The Cultural Revolution weakened the drive for a common goal, making democracies less manageable. The consequences of these same five revolutions have now contributed to the crisis of liberal democracy in Europe (and possibly not only in Europe). As you know, for the unity and development of a nation, a common goal (or enemy) is needed. Actually, it is difficult to find a common goal for a multicultural society. During World War II, people sided with non-democratic and anti-democratic states, as a result, these states disappeared, but the mentality of the people did not change.

Today we have the opposite problem: it is not order that destroys freedom, but freedom destroys order. In the European Union, rights of citizens are now protected, access to information, and mobility and lifestyle choices are wider than ever before. However, over the past fifty years, these freedoms have increasingly paralyzed the democratic institutions of Europe. Democratic societies become unmanageable because the idea of community and public interest is lost.

The situation is complicated by the social processes that are now taking place in Europe. A large number of migrants and other mass organizations that under the pretext of “equality” infringe on the rights of others. Particularly acute is the problem of immigrants, who have a very strong impact on society. They do not want to assimilate, accept the culture, concepts and laws of another country, because of which, civilians suffer (terrorist attacks, theft). Most of the crimes are committed by migrants. All this is due to the too open migration policy, which was adopted by the government, which was chosen by the people.

But this is a different topic, and we will touch on the issue of democracy and its points of contact with legislation. I see these points in elections, rallies, strikes and referendums. With the help of these tools, the people express their position. If everything is clear with rallies and elections, the opinion of the people there is expressed relatively clearly, but with referendums it is more difficult. Here we propose to go deeper.

The referendum raises the question point-blank and assumes only two options: yes / no. This circumstance makes it impossible to answer like “yes, but later”, “yes, but on different conditions” and other options that cannot be strictly

attributed to clearly positive or completely negative. In addition, the result is highly dependent on what state channels and other media say on this issue. Even in spite of the large amount of information in the media, people do not have a view of the whole situation as a whole and cannot predict where their decision will lead. Also, it is impossible to guarantee full attendance, someone is busy, someone does not care.

If we summarize everything, the problems in the democracy of modern countries, it is too much democracy. Ordinary people do not have enough experience and knowledge that would allow them to solve major state issues, but they can choose protégés to the authorities, because these applicants explain everything to people in an understandable language. The problem of democracy through referendums and other legitimate ways of expressing the will of the people is that it is the vagueness of the vote and the lack of understanding by society of the consequences of the choice, leading to illogical decisions that may later have a bad effect on the situation in the country.

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CONTROLLED FOREIGN COMPANIES: INNOVATIONS IN UKRAINE AND EXPERIENCE OF FOREIGN STATES

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The article considers the issue of legislative innovations in the tax legislation, as the introduction of controlled foreign companies. The article analyzes the legal nature and requirements for such entities. In addition, the international approach to the identified issue and the special features of application in the jurisdictions of foreign states are highlighted.

Key words: taxation, residency, de-offshorization, controlled foreign companies.

Problem statement. The introduction of new tax rules and new subjects in the Ukrainian tax legislation is an important step for Ukraine on the European path. However, the implementation of international acts into the national legislation has proved to be problematic for Ukraine. Therefore, it is important to analyze the legal problem and international practices of CFCs.