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PERSPEKTYWY ROZWOJU REGULACJI PRAWNYCH ULG PODATKOWYCH NA UKRAINIE

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Adnotacja. Artykuł zawiera analizę istniejących stosunków prawnych w zakresie rozliczania ulg podatkowych z podaniem danych statystycznych aktów prawnych z czasów niepodległości w celu podkreślenia zakresu problematyki. Przeprowadzono analizę porównawczą Kodeksu Podatkowego Ukrainy i Ustawy Ukrainy „O pomocy państwa podmiotom gospodarczym” w celu identyfikacji kolizji prawnych i luk, a także algorytmu otrzymywania ulg podatkowych przez odbiorców. Sformułowano wizję zmiany paradygmatu określania przez państwo celu udzielania ulg podatkowych zgodnie z celami zrównoważonego rozwoju. Podano propozycje przyjęcia na Ukrainie koncepcji polityki publicznej w zakresie regulacji prawnych ulg podatkowych, w których kontekście należy przeprowadzić analizę systemową mnóstwa aktów prawnych w tym zakresie. Określono wektor dalszego rozwoju i poprawy ukraińskiego prawa podatkowego. Sformułowano również propozycję rozszerzenia uprawnień jednostek samorządu terytorialnego do udzielania ulg podatkowych w ramach budżetów lokalnych w celu podniesienia poziomu zatrudnienia i wzrostu gospodarczego regionu. Zaleca się, aby Ministerstwo Finansów i Komitet Antymonopolowy Ukrainy kontynuowały wspólną pracę nad poprawą ustawodawstwa, co powinno zapewnić realne prawo ukraińskich podmiotów gospodarczych do otrzymywania preferencji podatkowych jako jednej z form pomocy państwa.

Słowa kluczowe: regulacja prawna ulg podatkowych, Ordynacja Podatkowa Ukrainy, pojęcie polityki publicznej, pomoc publiczna, praktyka Trybunału Sprawiedliwości Unii Europejskiej, straty Budżetu Państwa, usystematyzowanie ulg podatkowych.

PROSPECTS FOR THE DEVELOPMENT OF LEGAL REGULATION OF TAX BENEFITS IN UKRAINE

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Abstract. The article contains an analysis of the legal relations in the field of tax benefits in Ukraine with providing statistics on regulations since independence in order to highlight the scale of the issue. A comparative analysis of the Tax Code of Ukraine and the Law of Ukraine “On State Aid to Undertakings” to identify legal conflicts and gaps, as well as the algorithm for obtaining tax benefits by beneficiaries was made. The vision of changing the paradigm of state determination of the purpose of providing tax benefits in accordance with the goals of sustainable development was formulated. Proposals were made for the adoption in Ukraine of the Concept of state policy in the field of legal regulation of tax benefits, in which a systematic analysis of a whole array of regulations in this area should be done. Proposal to expand the powers of local governments to provide tax benefits within local budgets in order to increase employment and economic growth in the region was also formulated. It is recommended that the Ministry of Finance and the Antimonopoly Committee of Ukraine continue to work together to improve the legislation, which should ensure the real right of Ukrainian business to receive tax preferences as a form of state aid.

Key words: legal regulation of tax benefits, Tax Code of Ukraine, concept of state policy, state aid, case law of the Court of Justice of the European Union, losses of the State budget, systematization of tax benefits.

ПЕРСПЕКТИВИ РОЗВИТКУ ПРАВОВОГО РЕГУЛЮВАННЯ ПОДАТКОВИХ ПІЛЬГ В УКРАЇНІ

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Анотація. Стаття містить аналіз сучасних правовідносин у сфері врегулювання податкових пільг із наведенням статистичних даних щодо нормативно-правових актів із часів незалежності для того, щоб висвітлити масштаб проблематики. Проведено порівняльний аналіз Податкового кодексу України

та Закону України «Про державну допомогу суб'єктів господарювання» щодо виявлення правових колізій та прогалин, а також алгоритму отримання набувачами податкових пільг. Сформульовано бачення зміни парадигми визначення державою мети надання податкових пільг відповідно до цілей сталого розвитку. Надано пропозиції щодо прийняття в Україні Концепції державної політики у сфері правового регулювання податкових пільг, у контексті якої має бути проведений системний аналіз усього масиву нормативно-правових актів у цій сфері. Визначено вектор подальшого розвитку і вдосконалення українського податкового законодавства. Також сформульовано пропозицію щодо розширення повноважень органів місцевого самоврядування для надання податкових пільг у межах місцевих бюджетів із метою підвищення рівня зайнятості та економічного зростання регіону. Рекомендовано, щоб Міністерство фінансів та Антимонопольний комітет України продовжили спільну роботу над удосконаленням законодавства, що має забезпечити реальне право українських суб'єктів господарювання на отримання податкових преференцій як однієї з форм державної допомоги.

Ключові слова: правове регулювання податкових пільг, Податковий кодекс України, концепція державної політики, державна допомога, практика Суду Європейського Союзу, втрати Державного бюджету, систематизація податкових пільг.

Introduction. The legal system of Ukraine is in a state of constant change, especially with regard to the legislation governing tax relations. And there are objective reasons for that. Firstly, it is the initial formation of tax legislation, secondly, it is a permanent amendment to it, and thirdly, it is the approximation of the *aquis communitare*. The regulation of the provision of tax benefits is the most popular and one that attracts the attention of various subjects of public relations.

In Ukraine, the study of the legal regulation of tax benefits are carried out by legal scholars and economists, first of all V.L. Andrushchenko, Yu.I. Anistratenko, S.S. Hasanov, T.I. Yefimenko, M.V. Karmalita, L.M. Kasianenko, I.Ye. Krynytsky, M.P. Kucheriavenko, Ye.V. Oleynikov, I.P. Petrovska, K.V. Smyrnova, A.M. Sokolovska, S.I. Soroko, V.A. Tarashchenko.

It is necessary to highlight the works of such foreign experts in this field as A. Klemm, A.J. Auerbach, J.R. Hines, D. Bondolino, R.T. Greenbaum, St. Van Parys, A. Shah, L.T. Wells, N.J. Allen, J. Morisset, N. Prinia, J.D. Wilson, Ch. Spengel, J. Blouin and A. Rust.

Therefore, the purpose of the article is to provide proposals for improving ways of the legal regulation of tax benefits in Ukraine by amending existing legislation and institutional support for the implementation of the right to receive tax benefits as a form of state aid.

The method of comparative analysis was used in the preparation of the article.

Main part. The lack of a single integrated approach to the formation and implementation of state policy in the field of tax benefits has led to chaotic and often situational adoption of legislation containing tax benefits and their unsystematic character, that lead to a situation where it unfortunately becomes an instrument of influence of individual industrial and/or political groups.

For a better understanding of the national system of regulations, which in accordance with the requirements of modern legislation can regulate the provision of tax benefits, a hierarchical classification is made. The following hierarchical classification can serve as a guide to ways to improve legislation in this area:

- the Constitution of Ukraine with the definition of the general obligation to pay taxes (Article 67) and the norm that the system of taxation, taxes and collections is exceptionally determined by the laws of Ukraine (Article 92) (Constitution of Ukraine, 1996);

- bilateral and multilateral international treaties;

- Tax Code of Ukraine with the definition of such key categories as “General principles of setting taxes and collections” (Article 7), “Tax benefits” (Article 30), “Exemption from taxation” (Article 142) (Tax Code of Ukraine, 2010);

- sectoral legislation, which contains rules establishing tax benefits for individuals and legal entities;

- normative legal acts of local self-government bodies operating within the framework of the law.

This list is compiled on the principle of direct rules of law, which determine or regulate tax benefits, their types, the subjects of such legal relations, the size of rates, etc. It should be borne in mind that national legislation contains acts with hidden rules, which, in fact, provide tax benefit, for example, when paying excise tax or in the uncertainty of entities or activities that could be taxed. For the work of tax authorities, the central executive body, which is responsible for the implementation of tax policy (State Tax Service of Ukraine), compiles an annual Directory of Tax Benefits, which are losses of budget revenues (Directory No. 101/1 of Tax Benefits, which are losses of budget revenues, 2020).

According to the statistics of the Verkhovna Rada of Ukraine (Parliament), the total number of legal acts regulating tax benefits or preferences since Ukraine gained independence in 1991 is 809 units (Legal Classification (Privileges for the payment of taxes, fees and other charges [code 20 70], 2021). This list also contains, in addition to laws, administrative documents of the Cabinet of Ministers of Ukraine, central executive bodies, the National Bank of Ukraine and other public authorities and even acts of the Soviet period.

The approach used in compiling the list can be debatable, because some scholars believe that not all types of international treaties contain tax benefits. Thus, according to A.M. Sokolovska, exemption from taxation of the diplomatic corps, international technical assistance, as well as benefits provided by international treaties on the avoidance

of double taxation cannot be considered as tax benefits. The author insists that all this is provided by the norms of international law and is a rule of taxation in all countries that have agreed to the binding nature of these norms (Sokolovska, 2011: 44).

Most scholars, both lawyers and economists, rightly criticize the Ukrainian authorities for the lack of a single strategic document that would define the methodological approaches to the legislative consolidation of any legal relationship related to tax benefits.

But it should be noted that such strategic documents existed in Ukraine. Based on them, the public finance system was reformed, in particular, the “Strategy for the Development of the Public Financial Management System” (Order of the Cabinet of Ministries of Ukraine, No. 774-p, 2013) and the “Strategy for the Reform of the Public Financial Management System for 2017–2020” (Order of the Cabinet of Ministries of Ukraine, No. 142-p, 2017). The latest Strategy also envisaged such an innovation for Ukraine as the adoption of legislation that would expand the powers of local governments in terms of establishing tax benefits. However, measures to improve the regulation of tax benefits were not sufficiently systematic and mainly concerned the reduction of the number of tax benefits or the repeal of legislation that provided benefits to individual industries or enterprises.

At the same time, the ministries, responsible for the development of tax policy and economic development in Ukraine, have a tool that can be used to effectively regulate legal relations in the field of tax benefits. We are talking about the Concept of Public Policy on certain issues provided for by the Governmental Regulations (Resolution of the Cabinet of Ministers of Ukraine, No. 950, 2007). This document should be formed as a result of in-depth analysis of social problems and defines a set of measures necessary to solve them.

To eliminate legal conflicts and gaps in Ukrainian legislation, it is necessary, first of all, to analyze the definition of tax benefits. The next step should be to determine the procedure and conditions for their receipt, the grounds for refusal, verification of their proper and effective use, return of the amount of tax benefit received to the budget, etc.

In accordance with Article 7 of the Tax Code of Ukraine in establishing the tax, tax benefits and the procedure for their application may be provided (Tax Code of Ukraine, 2010).

Article 30 of the Tax Code enshrines the definition of “tax benefit” is an exemption from the obligation of the taxpayer provided by tax and customs legislation as to the accrual and payment of tax and fees as well as payment of tax and fees in smaller amount. The grounds for the provision of tax benefits are features that characterize a particular group of taxpayers, their type of activity, the object of taxation or the nature and social significance of their costs (Tax Code of Ukraine, 2010).

At the same time, Article 4 of the Law of Ukraine “On State Aid to Undertakings” defines the provision of tax benefits, deferral or installment payment of taxes, fees or other mandatory payments as a form of state aid consisting in the transfer of state resources or local resources to individual business entities, as well as in the loss of revenues of the respective budgets (Law of Ukraine, No. 1555-VII, 2014).

In this context, the opinion of V.L. Andrushchenko who defines the tax benefit as a tax expense is valid, namely: “Refusal to collect in principle possible taxes, which is legally issued, is, in fact, the equivalent of direct budget expenditures, which explains the somewhat paradoxical name of the amount of reductions and write-offs of tax liabilities – tax costs” (Andrushchenko, 2004: 104).

Based on the definitions, we see conceptually different approaches in the algorithm for providing tax benefits, which laid down by legislators in these documents. The Tax Code establishes a substantive rule of law, which determines what is a tax benefit and the grounds for its receipt by outlining the range of entities, type of their activity, as well as the social significance of such activities. That is, we have a fairly clear mechanism for obtaining a tax benefit, if a legal or natural person falls under a certain subject requirements, or its type of activity is provided by this Tax Code or horizontal legislation.

At the same time, the Law of Ukraine “On State Aid to Undertakings” defines a different algorithm for obtaining tax benefits or preferences. It expands the list of conditions for obtaining tax benefits. In particular, they must be social in nature, the final beneficiaries must be consumers, and they must not distort competition. The law introduces the concept of admissibility and legality of tax benefits as one of the forms of state aid and defines the areas of state aid that can be recognized as eligible if it is provided for the following purposes:

“1) promoting the socio-economic development of regions where living standards are low or unemployment is high;

2) implementation of national development programs or solving social and economic problems of a national nature;

3) promotion of certain types of economic activity or certain economic spheres, or business entities in certain economic zones, provided that it does not contradict international treaties of Ukraine, the binding nature of which has been approved by the Verkhovna Rada of Ukraine;

4) support of culture, creative industries, tourism and preservation of cultural heritage, if the impact of such state aid on competition is insignificant” (Law of Ukraine, No. 1555-VII, 2014).

The Antimonopoly Committee of Ukraine is the Authorized Body that determines the affiliation and admissibility of state aid (Law of Ukraine, No. 1555-VII, 2014).

Such different approaches may lead to a certain legal conflict during the exercise of the entity's right to receive tax benefits as a form of state aid.

On the one hand, Article 1 of the Tax Code defines, in particular, an exhaustive list of taxes and fees levied in Ukraine, and the procedure for their administration, as well as a list of taxpayers and fees (Tax Code of Ukraine,

2010). Article 4 of the Tax Code provides that the establishment and abolition of taxes and fees, as well as benefits to their payers is carried out in accordance with this Tax Code by the Verkhovna Rada of Ukraine and the Verkhovna Rada of the Autonomous Republic of Crimea, village, town, city councils and councils of united territorial communities (Tax Code of Ukraine, 2010).

On the other hand, the Law of Ukraine “On State Aid to Undertakings” covers tax benefits for individual business entities, regardless of ownership, industry and region, if the total amount of such benefits exceeds for any three-year period amount equivalent to 200 thousand euros, determined at the official exchange rate set by the National Bank of Ukraine, effective on the last day of the financial year. Up to 200 thousand euros of assistance is considered insignificant and does not fall under the Law (Law of Ukraine, No. 1555-VII, 2014). Article 9 of the Law also stipulates that state aid providers submit notifications of new state aid with proposals for the preparation of draft laws aimed at supporting business entities at the expense of state or local resources.

At the same time, the Tax Code contains a list of preferential transactions, the grounds for granting a tax rebate, and other norms that, in essence, provide a tax benefit. However, it does not contain any norm with reference to the procedure defined by the Law of Ukraine “On State Aid to Undertakings”, although the Tax Code contains Article 5, which establishes the correlation of tax legislation with other legislation, but only with laws in the customs sphere (Tax Code of Ukraine, 2010).

Based on the above, we can simulate such a situation. A large enterprise wants to receive state aid in the form of tax benefits or deferral of payment of taxes and applies to the State Tax Service of Ukraine. At the same time, such a potential tax benefit falls under the signs of state aid. There are several questions in this regard. Firstly, will the tax service be the provider of such assistance? Secondly, which public authority is preparing the relevant bill? Thirdly, how long will it actually take to receive aid?

Article 3 of the Tax Code stipulates that if an international agreement approved by the Verkhovna Rada of Ukraine establishes rules other than those provided for in this Code, the rules of the international agreement shall apply (Tax Code of Ukraine, 2010).

And here there is another challenge for the central executive bodies of Ukraine, which form and implement tax policy. Pursuant to Article 264 of the Association Agreement between Ukraine and the EU, the Parties agree that they will apply Articles 262, 263(3) or 263(4) of the Agreement (Association Agreement between the European Union and its Member States, of the one part, and Ukraine, of the other part, 2014), which regulate State aid, using as sources of interpretation of the criteria arising from the application of Articles 106, 107 and 93 of the Treaty on the Functioning of the European Union (hereinafter – TFEU), including the relevant jurisprudence of the Court of Justice of the European Union, as well as relevant secondary legislation, frameworks, guidelines and other applicable administrative acts in force in the European Union (Consolidated version of the Treaty on the Functioning of the European Union, 2012).

This norm poses a number of problems, as, for example, the jurisprudence of the Court of Justice of the European Union contains a large list of court decisions on the application of tax benefits as a form of state aid, which must be analyzed to ensure proper regulation of preferential tax relations and court decisions in Ukraine. All this should be taken into account by the tax authorities of Ukraine, because in accordance with the resolution of the Plenary of the Supreme Specialized Court of Ukraine for Civil and Criminal Cases No. 13 of December 19, 2014 “On the application by courts of international treaties of Ukraine in the administration of justice” it is established that international treaties of Ukraine in force, due to their priority over the norms of the relevant legislative acts of Ukraine, may change the regulation of legal relations established by the legislation of Ukraine, and courts may use the norms of international treaties of Ukraine as norms of direct action (Resolution of the Supreme Specialized Court of Ukraine for Civil and Criminal Cases, No. 13, 2014).

The analysis of the case law of the Court of Justice of the European Union can be an example for the tax authorities of Ukraine and the Ministry of Finance of Ukraine to interpret the admissibility of tax benefits and other preferences as a form of state aid, as they introduce new concepts for Ukraine within the meaning of Article 107(1) TFEU – “State aid”, “undertaking”, “economic activity”, “selective economic advantage”, “aid granted by the State or through State resources”, “existing aid”, “new aid”.

This position is supported by Kseniya Smyrnova and she gives examples of such types of tax benefits as “tax exemptions or benefits”, “exemptions from quasi-fiscal fees”, “reduction of social security rates”, etc. (Smyrnova, 2015: 358–359).

These concepts affect the results of the interpretations of the Court of Justice of the European Union, which are inherently different from the definitions contained in the legislation of Ukraine and can significantly influence the decisions of Ukrainian courts with similar provisions in national and European law. Indicative in this context is the Court’s judgment of 27 June 2017 in Case C-74/16 concerning the request from the *Juzgado de lo Contencioso-Administrativo № 4 de Madrid* (Administrative Court № 4, Madrid, Spain) in the proceedings *Congregación de Escuelas Pías Provincia Betania* (Congregation for the Doctrine of the Faith in Spain (Community of Religious Schools in Getafe, Piarists) v. *Ayuntamiento de Getafe* (Municipality of Getafe, Spain). The Court ruled that a tax exemption such as that at issue in the main proceedings, to which a congregation belonging to the Catholic Church is entitled in respect of works on a building intended to be used for activities that do not have a strictly religious purpose, may fall under the prohibition in Article 107(1) TFEU if, and to the extent to which, those activities are economic, a matter which it is for the referring court to determine (*Congregación de Escuelas Pías Provincia Betania v. Ayuntamiento de Getafe*, 2017).

Conclusions. The above analysis gives grounds to believe that the legal regulation of tax benefits in Ukraine is interdisciplinary, requires management decisions that will not allow additional losses from both business and the state.

The analysis of the definition of tax benefit provided for in Article 30 of the Tax Code of Ukraine allows us to conclude that it is necessary to amend it, namely by adding a paragraph specifying that, if there are signs of state aid, such benefit should be provided in accordance with the requirements of the Law of Ukraine “On State Aid to Undertakings”. This will ensure the completeness of the legal definition and compliance with Ukraine’s European integration obligations.

The study of legal conflicts leads to the conclusion that there is a need to improve legislation and law enforcement in Ukraine in the field of establishing and using tax benefits.

1. One of the first operational steps in the field of improving preferential taxation in Ukraine may be the adoption of the relevant Concept of Public Policy with the definition of priority objectives and an action plan for its implementation.

The Concept should fix the main goal – the systematization of tax benefits in legislation. This document should specify the object – the issue of settlement of preferential taxation, including its causes, scale, dynamics and severity, impact and consequences for the social group which interests are directly harmed by the problem, as well as changes in the subject composition. One of the determining measures should be the screening of regulations in order to identify rules that regulate tax benefits. On the basis of the results of such an analysis, it is necessary to identify tax benefits which should be abolished, which should be systematized in a single law, such as the Tax Code, and which can be transferred to the competence of local self-government bodies of Ukraine.

2. One of the steps should be to rethink the objectives and approaches to the establishment and implementation of tax benefits, their systematization, transparency and clarity, as well as to assess the effectiveness of tax benefits in accordance with EU practice. Depending on this, there must be an evolutionary transformation not only in the legal regulation of tax benefits, but also in the definition and types of tax benefits.

For example, in the European Union there is a legally established norm that the EU Council assesses the effectiveness of the preferential VAT rate every two years according to a report by the European Commission. Based on this assessment, the Council may amend the list of preferential goods and services.

In addition, following the entry into force of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, the European Commission has submitted a general report to the European Parliament and the Council assessing the impact of reduced rates on services including restaurant services, in particular in terms of job creation, economic growth and the proper functioning of the internal market, based on a study carried out by an independent economic expert center (Council Directive 2006/112/EC, 2006).

For Ukraine, this is a good example of how the state should assess the implementation of tax benefits and respond to changes that occur in the financial, economic and social spheres, especially related to the labor market. For example, the Cabinet of Ministers of Ukraine may prepare such a report, submit it to the Verkhovna Rada of Ukraine together with proposals for an updated list of tax benefits and relevant amendments to legislation.

The formation of such a possible list of tax benefits should be done by all interested central executive bodies together with business and academics, which study the issue of tax benefits not only in terms of their improvement, but also modeling further changes in legislation, focusing on sustainable development and inclusive growth.

One of the important conditions for the implementation of sustainable development goals should be their consistency with the budget process and the tax system as a whole. Consideration should also be given to moving from labor taxation to resource consumption and environmental pollution in order to increase employment and minimize negative environmental impacts.

Unfortunately, Ukraine has not adopted a Sustainable Development Strategy until 2030, where financial instruments should be among the tools for sustainable development.

4. In the context of decentralization reform and the need for regional development, the local tax system needs to be reformed by amending the Tax Code of Ukraine accordingly. As envisaged by the Strategy for the Reform of the Public Financial Management System for 2017–2020, local governments should be empowered to determine the subjects of taxation which are entitled to receive tax benefits from the local budget and exclusively on local taxes, and the timeliness of benefits, and also assessments of the economic and social effects of such benefits.

5. Finally, it is necessary to continue the joint work of the Ministry of Finance of Ukraine, as the body that formulates the state tax policy, and the Antimonopoly Committee of Ukraine to continue improving legislation in the field of preferential taxation and state aid, which should implement European legislation to prevent legal gaps and conflicts.

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PODSTAWY ORGANIZACYJNO-PRAWNE ZABEZPIECZENIA INFORMACJI JEDNOLITEGO PAŃSTWOWEGO SYSTEMU OBRONY CYWILNEJ

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Adnotacja. Regulacja sfery społecznej jest jedną z głównych funkcji państwa. W sferze społecznej państwa obrona cywilna ma dwie funkcje – ideologiczną i pragmatyczną.

Działalność informacyjna jest uważana za niezbędny element organizacji administracji publicznej w zakresie obrony cywilnej, która stanowi pracę kadry kierowniczej i specjalistów: działalność ta jest uważana za element pracy Państwowej Służby Ukrainy ds. Sytuacji Kryzysowych; centralnych i lokalnych władz wykonawczych, organów wykonawczych rad, których działalność jest związana z organizacją i realizacją działań w sprawach obrony cywilnej, co łącznie stanowi jeden państwowy system obrony cywilnej.

Ujawniono główne podejścia do rozwiązywania problemów poprawy zarządzania jednolitym państwowym systemem obrony cywilnej, jego zabezpieczeniem informacyjno-prawnym. Podkreślono pilność potrzeby poprawy mechanizmów regulacji organizacyjnych i prawnych w tym zakresie, udowodniono potrzebę nadania priorytetu procesom informatyzacji zarządzania w celu zapewnienia obrony cywilnej na Ukrainie.

Słowa kluczowe: regulacja prawna, jednolity państwowy system obrony cywilnej, polityka publiczna, działalność informacyjna, administracja publiczna.

ORGANIZATIONAL AND LEGAL BASIS OF INFORMATION SUPPORT OF THE UNIFIED STATE CIVIL PROTECTION SYSTEM

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Abstract. Regulation of the social sphere is one of the main functions of the state. In the social sphere of the state, civil protection has two functions – ideological and pragmatic.

Information activity is considered as a necessary component of the organization of public administration in the field of civil protection, a component of the work of management and specialists: This activity is considered as a component of the State Emergency Service of Ukraine; central and local executive bodies, executive bodies of councils, the activities of which are related to the organization and implementation of measures on civil protection, which together constitute the Unified State Civil Protection System.

The main approaches to solving the problems of improving the management of the Unified State Civil Protection System, its information and legal support are revealed. The urgency of the need to improve the mechanisms of organizational and legal regulation in this area is highlighted, the necessity to give priority to the processes of informatization of management in the field of civil protection in Ukraine is proved.

Key words: legal regulation, the Unified State Civil Protection System, state policy, information activity, public administration.