

6. Цивільний кодекс України: науково-практичний коментар / за заг. ред. Є.О. Харитонова, О.І. Харитонові, Н.Ю. Голубевої. – К.: Правова єдність, 2008. – 781 с.

Julia Kononenko

Research supervisor: Roman Dshoh

Candidate of Law Sciences, Lecturer

Language tutor: Anetta Artyshevsk

Candidate of Philological Sciences, Associate Professor

Ivan Franko National University of Lviv

THE LEGAL NATURE OF CURRENCY CONTROL IN UKRAINE

Ukraine is one of the countries with strict rules of currency control. They are mainly caused by political and economic crises of the last years.

Despite the widespread use of the term "currency control" in the research literature and practice, the research in this area is characterized by the lack of clear approaches to the interpretation of the essence of the concept, the correct understanding of its content.

Currency control is one of the components of the system of currency regulation in Ukraine. Currency control can stimulate or restrain economic development of the state. In order to improve the system of currency control, leading scientists and practitioners are invited to liberalize the legislation in this area. In particular, special attention is paid to the adaptation of domestic currency legislation to EU requirements and standards. The question of legal regulation of currency control has been repeatedly considered in scientific literature, but it was not sufficiently investigated as a separate, holistic phenomenon.

Law does not establish the concept of "currency control", but in legal literature there is no consistent understanding of this category. It should be emphasized that in the theory of financial law, currency control refers to types of financial control. In this case, the nature of controlled relations, financial control is divided into separate institutional types, distinguishing controlled actions, by the nature of institutions of a special part of financial law.

Different scholars have different interpretations currency control is part of financial control or, on the contrary, is an independent form of state

control. That is why, there are many non-systematized interpretations that need to be clarified. So in modern economic and legal research, the term "currency control" is first mentioned together with the category of "currency regulation".

It should be noted that currency control and currency regulation are two inextricably linked categories. Foreign control should be considered as a set of activities carried out by specially authorized state bodies and other entities. These measures are aimed at ensuring compliance of participants with foreign exchange legal relations of currency legislation of Ukraine in the conduct of foreign exchange operations. Currency regulation is the activity of state bodies for currency management, control over foreign exchange operations, influence on the exchange rate of national currency, restrictions on the use of foreign currency. Having analyzed these concepts, one can draw the following conclusion: that currency control is a system component of currency regulation. It should also be noted that it is precisely through the system of currency regulation, in conjunction with the mechanism of currency control, currency policy of the state can be implemented.

To sum up, currency control is a certain activity, as well as financial control, and such activity is carried out by authorized controlling bodies, which in fact can both have the status of a state body - currency control bodies, and no - currency control agents. A circle of an other category of subjects of currency control is pointed out - controlled bodies, which include both residents and non-residents, since the scope of rights and obligations of such entities primarily depends on their resident status.

References:

1. The Law of Ukraine "On Currency and Currency Transactions" Document 2473-VIII
2. Alisov E.V. O. Theoretical problems of legal regulation of monetary exchange in Ukraine / E.O. O. Alisov - Kharkiv: Folio, 2004. - 288 p.
3. Andryko O. F. State control in Ukraine: organizational and legal principles / O.F. Andryko. - K.: Science. opinion, 2004. - 304 pp
4. Savchenko L. A. Legal problems of financial control in Ukraine: dis ... dr juryd. Sciences: 12.00.07 / Savchenko L. A.; State academy Tax Service of Ukraine. - Irpin, 2002. - 455
5. Voronova L.K. Financial Law: Textbook / L.K. Voronov. - K.: Precedent; My book, 2006. - 448 p.