

B. Moskwich, Master student
G. Shpytalenko, Ph.D. As. Prof., research advisor
N. Krushynska, language advisor
Zhytomyr State Technological University

LEGAL REGULATION AT MODERN AGRICULTURAL ENTERPRISES

In the process of recovery and economic development of the state it should be developed a clear plan of action which will be clearly defined to the basic sectors of the economy allowing development of the new economic activities. In Ukraine, among all basic areas, which can be used for rapid economic growth, is the agricultural sector. Enterprises of the agricultural sector, as well as other companies have their own legal basis of functioning that are registered on the national and local level, and they are fully covered by the agrarian law.

Agrarian legislation such as an independent branch of Ukraine and law is a set of regulations governing agricultural relationship. Agrarian law is an inherent complex. That is because the agricultural sector is functioning the complex of social relations governed by different areas of law: civil, land, labor, administrative, cooperative, financial and other. However, that relationship would not refer to the farmer, that must take into account and reconcile this relationship with the possibility of using land, considering the risk of agricultural activity, which is due to objective factors and does not depend on the person (weather and climatic conditions, natural disasters), long break between the process of work and its results, the slow circulation of capital, seasonality and other works. That is, all the factors that caused specific agricultural production. The specificity of agriculture is the main objective factor that causes concern in a secluded state regulation of agrarian relations, found in numerous agricultural legislation.

Laws and regulations make agricultural legislation aimed at ensuring the sustainable use of agricultural land, the organization and conduct basic, additional and ancillary sectors of agriculture, acts aimed at regulation and health and safety of workers at agricultural areas, compliance with safety and health regulations in the process of agricultural production.

Of course, the basic principles determining the general powers of industrial and economic groups, including farms, are formulated in the Constitution of Ukraine. It has the highest legal effect, and all the laws and regulations adopted in the state, must conform. It embodied the fundamental rules relating to state structure, competence of the state in regulating economic activity in general and agricultural production in particular. Providing the Constitution of the rights, freedoms and duties of citizens were fully distributed among agricultural workers.

The Economic Code of Ukraine defines the general terms of business entities of all forms of property, the order of their establishment, reorganization and liquidation. Regarding agriculture, these provisions relate to state farms, stud farms and enterprises engaged in logistics, repair and maintenance services and other agricultural enterprises.

The Land Code of Ukraine stated on 25.10.2001 p. is one of the most important sources of agricultural law, because the land is the main means of production,

and implementation is impossible without agricultural activity. Standards Code establishes ownership of land; the competence of state bodies in the field of land law defined the procedure for granting land ownership and use, procedure and grounds for termination of ownership and use of established types of agricultural land and the rights of owners and users. Land Code establishes the legal regime of agricultural land, the responsibility for violation of land legislation.

The Tax Code of Ukraine significantly reduced the amount of tax payments for farmers. Its payers are agricultural enterprises of different legal forms, including and farms. Taxpayers have the right to choose the system of taxation.

The agricultural law, occupying a special place, acts at local authorities and local governments. Almost all the regions of Ukraine have their own climate and agricultural production characteristics. In addition, distribution of industry and agricultural production is uneven. These circumstances influence the nature, content and direction of agricultural production. Such local issues are resolved by the local authorities. Indeed, in the course of operations, a number of issues that should be provided through dialogue with the landowners, local authorities and central government, result in the implementation of organizational, economic and legal measures:

- giving farmers the right of free choice of the economic activity direction;
- full ownership of their work results;
- changes in state investment policy;
- channeling investment in mechanization, use of chemicals processing industry, construction industry for agriculture;
- products parity pricing;
- regulating relations of agricultural producers and the state with the help of funding, lending, taxation;
- preparing and training specialists for agriculture.

It should be noted that on farms there are local regulations that directly or indirectly affect the resolution of the aforementioned issues. By their nature, local regulations governing the issue of the independence of the industrial, financial and economic activities at agricultural enterprises. In addressing these issues, a great role is devoted to farm regulations.

Thus regulating activity of modern farms needs significant optimization for top actions and improving the dynamics of agricultural development in Ukraine.

REFERENCES

1. Господарський кодекс України від 16.03.2003р. [Електронний ресурс]: – режим доступу: <http://zakon5.rada.gov.ua/laws/show/436-15>. – Назва екрану.
2. Земельний кодекс України відвід 25.10.2001р. [Електронний ресурс]: – режим доступу: <http://zakon3.rada.gov.ua/laws/show/2768-14>. – Назва екрану.
3. Конституція України: офіц. текст: прийнята на п'ятій сесії Верховної Ради України 28 червня 1996 р. із змінами, внесеними Законом України від 8 грудня 2004 р.: станом на 1 січня 2006 р. – К.: Мін-во Юстиції України, 2006. – ISBN 966-7630-14-5.
4. Податковий кодекс України від 02.12.2010р. [Електронний ресурс]: – режим доступу: <http://zakon5.rada.gov.ua/laws/show/2755-17>. – Назва екрану

1. Виклики і шляхи агропродовольчого розвитку : монографія / [Б. Й. Пасхавер, О. В. Шубравська, Л. В. Молдован та ін.] ; за ред. Б. Й. Пасхавера ; НАН України, Ін-т екон. та прогнозування. – К. : ДУ "Ін-т екон. та прогнозування НАНУ", 2009. – 432 с. – ISBN 978-966-02-5100-7