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УДК 342.3:321.011

DOI 10.37772/2518-1718-2021-1(33)-12

COMPONENTS OF THE ECONOMIC SOVEREIGNTY OF THE STATE

Economic sovereignty and its elements are analyzed in the article. It is emphasized that a significant step for rethinking approaches to the characteristics of the sovereignty of the state, in particular, the economic became European integration processes. On the example of tax sovereignty as a basic component of economic sovereignty, it is argued that state sovereignty and its realization depends not only on the right of state to independently decide on tax-legal regulation, but also on the nature of those measures selected by the state to carry out regulatory influences.

Keywords: economic sovereignty, tax sovereignty, principles of sovereignty, components of the economic sovereignty.

Problem setting. One of the priority national interests of modern states is to provide state sovereignty. According to Art. 1 of the Constitution of Ukraine, Ukraine is a sovereign and independent, democratic, social, legal state [7]. The same approach is followed by the National Security Strategy of Ukraine for the relevant year. At the same time, it is a state sovereignty of the country in general, in particular, in the context of territorial integrity. At the same time, the declaration of state sovereignty of Ukraine is defined as the rule, independence, completeness and independence of power within its territory and independence and equality in external relations [4]. In this case, indicated signs of state sovereignty penetrate all spheres of public life. An important component of sovereignty is the economic independence of the country, that is, the right to independently determine its economic status and consolidate it in relevant laws.

It is indicative that recently in scientific circles there is an interest in the characteristics precisely to the economic sovereignty of the states. This, first of all, is due to the implementation of the entire complex of national economic interests both in the domestic and external (international) levels in the conditions of the socio-economic crisis, which has become more exacerbated in connection with the COVID-19 pandemic.

Analysis of recent research. Issues related to the definition of economic sovereignty were the subject of scientific researches of such scientists as: Ye. Belousov, O. Dogadaylo, G. Duginets, E. Marinchak, S. Mochernyy, O. Skakun, S. Tkalenko, etc. However, we denote that only some aspects of the essence of economic sovereignty and its components are clarified. Given that

the state of economic sovereignty is important for determining the key areas of implementation and development of international relations as separate states and the international community as a whole, **the purpose of the article is to** define the essence of the category “economic sovereignty” and the study of its components in modern conditions.

Article’s main body. Presenting main material. At the present stage, scientists are different in different ways to determine economic sovereignty. For example, according to Ye. Belousov, “economic sovereignty” in its content is a legal category, the nature of which is covered by special legal methods of knowledge and lies in the ability of the state to independently make decisions on economic development. According to the lawyer, such an interpretation is general, and in some even conditional, since the state, developing in the global world economy, is under the influence of many factors of the environment, but sometimes under the direct influence of another more economically developed country of the world. Because of this, the choice itself is due to the limited strategic possibilities of development of the economic system of the country, and the economic sovereignty itself is the ability of political power to independently choose one of the alternatives for further development [1, p. 145]. In general, such a definition deserves support. At the same time, in our opinion, in the description of economic sovereignty, it is necessary to focus not only on its legal, but also in economic nature.

O. Arkushov argues that economic sovereignty is economic independence and economic rule. Economic sovereignty as a state of economic independence and economic rule of state is ensured by a state sovereignty and directly by the Institute of Economic Security [5,

p. 57]. In view of the foregoing we see that the scientist considers such categories as “state sovereignty”, “economic sovereignty” and “economic security” in interconnection. In this case, economic sovereignty is provided by the presence of state sovereignty in the broadest sense and economic safety. According to O. Arkushov, we consider constructive, in view of the provision of Part 1 of Art. 17 of the Constitution of Ukraine [7] protection of sovereignty and territorial integrity of Ukraine, ensuring its economic and information security are the most important functions of the state, the case of the entire Ukrainian people. Subject as aforesaid, we see the connection between the sovereignty and economic security of the state. At the same time, the attention should be emphasized because “economic sovereignty” and “economic security” - not identical concepts.

In this situation, it is advisable to give considerations of M. Hapatnyukovsky: economic security is comprehended by a certain set of funds that the state is able to provide and implement exclusively if it reached the corresponding state of development of economic sovereignty. In other words, freedom to select mechanisms for implementing strategic directions of implementation of national economic policy and is the necessary condition for realization of economic sovereignty [14, p. 88]. Such an approach is constructive, economic sovereignty and economic security are interconnected. In this case, it is necessary to focus on the fact that such a connection is observed not only in the exclusive powers of the state in the economic sphere, but also in which the state provides the necessary conditions for the development of its own national economy and how effective it can withstand threats from the outside.

As Ye. Belousov indicates, economic sovereignty is the state’s ability to fully use a set of conditions and factors, measures and funds (primarily legal), which ensure the independence of the national economy, its stability and persistency, the ability to continuous renovation and self-improvement for the purpose of further updating development of the economic system, despite or minimizing the negative external pressure of other participants in globalization processes [2, p. 12–13].

H. Osbulatov reckons that the economic sovereignty of the state is a set of legal rules that establish mutual obligations of states that guarantee for each of them and all together sovereign right to freely dispose of its material resources, and all economic activity and sovereign right to Parity participation in international economic relations. In fact, this is the rule of state in the economic region and the corresponding subordination to the authorities of all individuals and organizations located in its territory, as well as the legal order and mechanisms of its political and legal implementation [6,

p. 11]. At the same time, as a scientist rightly indicates, institutional and legal ordering of economic sovereignty of the state, first of all, due to the legal legitimacy of fiscal sovereignty, which includes tax and customs spheres, as prevailing strategic directions of economic policy [6, p. 12].

It should be noted that a significant step for rethinking approaches to the characteristics of the sovereignty of the state, in particular, the economic became European integration processes. It is said that with the introduction of countries to the European Union, their sovereignty is characterized by a certain dualistic: on the one hand, the state as EU members retain their own sovereignty, and on the other - they will unite their sovereignty to strengthen their own. Opportunities and influence in the world that none of the member countries could achieve independently.

N. Pleischenko notes that usually economic sovereignty is the independence of the state, its rights to resources and its ability to realize independent actions in the field of economic activity, with the subsequent deepening of domestic and interstate features [9, p. 358]. In this case, the scientist asserts the view regarding the inappropriateness of the cultivation of economic sovereignty as a separate species [9, p. 359]. In our opinion, this approach is not quite constructive. As seen, economic sovereignty is not limited to economic activity. Also, on the one hand, sovereignty is independence and independence of the state in its external and internal affairs in all spheres. On the other hand, the allocation of certain industries of the sovereignty of the state allows to detail those directions that can be distinguished within individual planes. In this context, B. Ostroumov emphasizes the necessity within economic sovereignty to distinguish such components, such as: fiscal (tax) sovereignty, customs, trade, monetary (currency) sovereignty, etc. [8, p. 369–370]. Synthesizing the given considerations, state that economic sovereignty is the capacity of each state to independently decide on regulating relations in the economic sphere as one of the priority spheres of social life.

Then let’s focus on consideration of tax sovereignty as a basic component of economic sovereignty. Tax sovereignty includes two components - tax (fiscal) sovereignty and tax (fiscal) jurisdiction. In this case, tax sovereignty has such components, such as: (1) power that establishes taxes; (2) the territory in which these taxes are established; (3) subjects associated with the territory of that State.

Tax fiscal jurisdiction is an absolute right of state to establish taxes, fees, etc. Payments, and make them, both within the tax territory and beyond such a border - from their own taxpayers, residents who receive income outside the tax territory of the state. Indicative that scientists devote several types of tax jurisdiction, namely, territorial

(right of state to establish taxes within the tax territory of the state); 2) tax jurisdiction for persons (rights of state to establish taxes outside the tax territory of the state from their own resident taxpayers who receive income outside the tax territory of the state). It is necessary to determine that on the basis of tax (fiscal) sovereignty in states there is an opportunity to establish taxes on its own tax territory on the principle of territoriality, and due to tax fiscal jurisdiction - tax revenues for their residents, regardless of the territory of their receipt on the principle of residence [3, p. 369 - 370].

It should be noted that on the one hand, examined categories (tax sovereignty and tax jurisdiction), are interconnected categories, and on the other - it provides for a certain contradiction. In particular, it is stating that the norms of tax legislation of each particular state apply only to its territory and provide a peculiar autonomy in regulating tax relations. At the same time, given the tax jurisdiction, tax legal norms of one state may apply to persons or objects of taxation in the territory of another state. And in this situation, we see a certain intervention of one state in the tax regulation of another.

The basic principles of tax sovereignty are: territoriality and residence. Thus, territoriality in taxation characterizes the connection of persons or objects of tax jurisdiction of the state, as a result of which the obligations to pay taxes in this country are subject to taxes in such objects. Based on the principle of territoriality, the country limits its own tax fiscal jurisdiction with only objects, individuals and revenues that are (obtained) in its territory, and does not adopt tax or income (received) outside its territorial boundaries.

The principle of territoriality can be considered in two aspects: wide and narrow. The wide-sense is that not only objects that are in the territory of the country are taxed, but also are obliged to pay taxes on their income (other objects) received by them (originated in them) on the territory of this country. In the wide sense, the analyzed principle is identified with the principle of source of income and consists in the actual "bind" object (income) taxable to the territory of the country on which it is located (where they are received).

The Principle of Residence of Taxation provides that all residents of the country are subject to taxation in relation to absolutely all its revenues - both those received in the territory of this country and abroad (so-called unlimited tax liability), and non-residents - only in relation to income that obtained from sources in this country (limited tax liability). Note that according to clause 14.1.213 of Art. 14 of the Tax Code of Ukraine, residents are legal entities and their separate persons formed in accordance with the legislation of Ukraine with a location both on the territory of Ukraine and abroad. Also, this category included diplomatic missions,

consular offices and other official representations of Ukraine abroad, which have diplomatic privileges and immunity [10]. In accordance with clause 14.1.122 of Art. 14 of the Tax Code of Ukraine, non-residents are foreign companies, organizations formed in accordance with the legislation of other states, their registered (accredited or legalized) in accordance with the legislation of Ukraine branches, representative offices and other separate subdivisions with location on the territory of Ukraine; Diplomatic missions, consular offices and other official representations of other states and international organizations in Ukraine [10].

Thus, V. Riadinskaya necessarily notes that tax sovereignty is a component of the sovereignty of the state. At the same time, in her opinion, tax sovereignty acts as an absolute right of the state to establish and levy taxes, fees and other payments, which are profitable sources of the state budget, in order to form financial resources of the country, its economic space, ensuring national economic interests, non-interference in internal Economic processes of the country and the development of equal mutually beneficial relations with other countries [3, p. 369]. In this regard, we emphasize that sovereignty, including tax, and its implementation depends not only on the right of state to independently make decisions in the field of tax and legal regulation, but also on the nature of those measures selected by the state to carry out regulatory influences.

Somewhat differently about the characteristics of tax sovereignty peruses E. Sidorova. The scientist emphasizes the fact that the tax sovereignty outlines the powers to: (a) the determination of tax policies, (b) the establishment of taxes and fees, (c) the introduction of them into action and provision, (d) providing tax privileges to individual categories of taxpayers, e) consolidating duties of taxpayers, f) administration of taxes and fees, including tax control, g) determination of controlling bodies and their structure [12, p. 7]. In this case, the scientist emphasizes that the tax sovereignty of the state is not absolute in view of the presence of: a) the rights and freedoms of taxpayers; b) rights and guarantees of local self-government, including constitutionally enshrined; c) sovereign rights of other states in the field of tax relations and the need to solve the problem of dual taxation [12, p. 9]. Indeed, at first glance, when analyzing tax sovereignty, it may be an impression of absolute character, since the state has the right to arrange any aspects of tax-legal regulation at its own discretion. Whereas, for example, taxpayers are obliged to persons concerning the state and specially formed bodies for regulating tax relations. However, it should be noted that the tax sovereignty of the state must not contradict the basic rights and legitimate interests of taxpayers and other obligations, as well as to level the general principle of rule of law.

Indicable in this context is the position expressed in the decisions of the European Court of Human Rights (hereinafter referred to as ECHR). Thus, in the course of *Gall v. Hungary* [11], the ECHR emphasizes the independence of states in determining its own tax policies and the establishment of taxes. However, the ECHR claims the inadmissibility of violating the rights of taxpayers (in particular, for peaceful opinion of their property and personal dignity). Thus, we can say that the ECHR is forbidden to carry out discriminatory tax policies and carry out payers an unjustified high tax burden that would have a punitive nature [11].

In addition to the rights of the state, regulate the taxation relations within each particular country must be taken into account that it (such right) must a certain extent to coordinate with the same right of other states. However, due to the fact that taxpayers can receive income and to be within a tax reporting period on the territory of several states (in which there are various criteria for determining tax residence), there is a problem of double taxation. The indicated is regulated by concluding relevant international agreements on the elimination of dual taxation, which are established general, even typical, which participants must adhere to such agreements.

Based on the provisions of Part 1 of Art. 9 of the Constitution of Ukraine [7], we can conclude that dual taxation agreements (as a kind of international treaties), the consent of which provided by the Verkhovna Rada of Ukraine is a part of the national legislation of Ukraine. In our opinion, this is also a manifestation of the restriction of national tax sovereignty, because again, it is a certain correlation of norms of national and international law, including contracts for the elimination of double taxation.

Also state that in the context of the revitalized European integration processes, Ukraine must fulfill its obligations under the Association Agreement with the EU [13]. In this context, the BEPS Action Plan is important. Ukraine has joined the international program of expanded cooperation on implementation of BEPS Action Plan since 2017. This plan envisages the implementation of a number of steps to prevent abuse in connection with the use of contracts for the avoidance of double taxation, transfer of transfer pricing, taxation

of controlled foreign companies, etc. This approach, in our opinion, indicates the restriction of the tax sovereignty of each particular state, but allows us to unify certain approaches to regulating tax relations in an international scale.

Conclusions. Based on the analysis, we conclude that in the context of globalization, the content and role of state sovereignty are transformed. The economic sovereignty of the state is a capacity independently and to independently make decisions in the sphere of economics, both in its external and internal affairs. The content of economic sovereignty of the state can be covered: tax sovereignty, customs, trading, monetary (currency) sovereignty and others.

It is stated that a significant step for rethinking approaches to the characteristics of the sovereignty of the state, in particular, the economic became European integration processes. Yes, it is said that with the introduction of countries to the European Union, their sovereignty is characterized by a certain dualistic: on the one hand, the state as EU members retain their own sovereignty, and on the other - they will unite their sovereignty to strengthen their own. Opportunities and influence in the world that none of the member countries could achieve independently.

On the example of tax sovereignty as a basic component of economic sovereignty, it is argued that state sovereignty and its realization depends not only on the right of state to independently decide on tax-legal regulation, but also on the nature of those measures selected by the state to carry out regulatory influences. It is stated that tax sovereignty is not absolute. This is due to a number of factors, in particular: a) the existence of a general rights principle of the rule of law and the regulation of fundamental rights and legitimate interests of taxpayers and other obligations of tax and legal relations at the national level; b) the intensification of European integration processes in which the right of state to regulate taxation relations at the national level corresponds to the need for coordination with the same right of other states. In this case are very important international treaties, the norms of which are implemented by Ukraine into national legislation.

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ТУРЕНКО АННА

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СОСТАВЛЯЮЩИЕ ЭЛЕМЕНТЫ ЭКОНОМИЧЕСКОГО СУВЕРЕНИТЕТА ГОСУДАРСТВА

В статье проанализирован экономический суверенитет и его элементы. Подчеркнуто, что весомым шагом для переосмысления подходов к характеристике суверенитета государства, в частности, экономического, стали евроинтеграционные процессы. На примере налогового суверенитета как базового компонента экономического суверенитета аргументировано, что государственный суверенитет и его реализация зависит не только от права государства самостоятельно принимать решения в сфере налогово-правового регулирования, но и от характера тех мер, которые выбраны государством для осуществления регулятивного воздействия.

Ключевые слова: экономический суверенитет, налоговый суверенитет, принципы суверенитета, элементы экономического суверенитета.

ТУРЕНКО АННА ЮРІЇВНА

аспірант НДІ державного будівництва та місцевого самоврядування НАПрН України

СКЛАДОВІ ЕЛЕМЕНТИ ЕКОНОМІЧНОГО СУВЕРЕНІТЕТУ ДЕРЖАВИ

Постановка проблеми. Останнім часом у наукових колах підвищується інтерес до характеристики саме до економічного суверенітету держав. Це, передусім, пов'язано із реалізацією усього комплексу національних економічних інтересів як на внутрішньодержавному, так і зовнішньому (міжнародному) рівнях в умовах соціально-економічної кризи, яка наразі набула ще більшого загострення у зв'язку з пандемією COVID-19.

Аналіз останніх досліджень. Питання, пов'язані із визначенням економічного суверенітету, були предметом наукових досліджень таких вчених, як: Є. М. Білоусов, О. Ю. Догадайло, Г. В. Дугінець, Є. С. Маринчак, С. В. Мочерний, О. Ф. Скакун, С. І. Ткаленко та ін. Однак позначимо, що наразі у правовій доктрині з'ясовано лише деякі аспекти щодо сутності економічного суверенітету та його складових. З огляду на те, що стан економічного суверенітету має вагомим значення для визначення ключових напрямків реалізації та розвитку міжнародних відносин як окремих держав, так і міжнародної спільноти в цілому, метою статті є визначення сутності категорії «економічний суверенітет» та дослідження його складових в сучасних умовах.

Виклад основного матеріалу. Констатовано, що вагомим кроком для переосмислення підходів до характеристики суверенітету держави, зокрема, економічного стали євроінтеграційні процеси. Так, йдеться про те, що зі вступом країн до Європейського Союзу їх суверенітет характеризується певною дуалістичністю: з одного боку, держави, як члени ЄС, зберігають свій власний суверенітет, а з іншого – вони за власним бажанням об'єднали свої суверенітети для посилення своїх можливостей та впливу у світі, якого жодна з країн-членів не змогла б досягти самостійно.

Висновки. На підставі проведеного аналізу робимо висновок про те, що в умовах глобалізації зміст і роль державного суверенітету трансформуються. економічний суверенітет держави становить собою спроможність незалежно і самостійно приймати рішення у сфері економіки, як в її зовнішніх, так і внутрішніх справах. Змістом економічного суверенітету держави можуть бути охоплені: податковий суверенітет, митний, торговий, грошовий (валютний) суверенітет та інші.

Ключові слова: економічний суверенітет, податковий суверенітет, принципи суверенітету, елементи економічного суверенітету.

За ДСТУ 8302:2015 цю статтю слід цитувати:

Turenko A. Yu. Components of the economic sovereignty of the state. *Law and Innovations*. 2021. № 1 (33). P. 83–88.