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## PRACTICE OF USE OF THE INTERNATIONAL EXPERIMENT ON INTERACTION OF TAX AUTHORITIES FROM MASS MEDIA

*This article considers a current state of interactions of tax authorities with mass media in foreign countries, explaining its value as the practical, in introduction in activity of bodies of the State Tax Service of Ukraine with mass media, ways of improvement of interaction of the specified bodies on the basis of foreign practice are offered.*

**Keywords:** *interaction experience, the tax authorities of foreign countries, the State Tax Service of Ukraine, the media, the practice activities.*

The analysis of world experience of the relations of authorities with the public, shows that a certain improvement of the Ukrainian legislation concerning openness of the power not only regarding addresses of citizens or mass media to public authorities is necessary. Practice of dialogue of the power and society around the world testifies to traditions of the obligatory reporting of authorities about the activity irrespective of existence of inquiries and addresses of the citizens, obligatory informing of citizens on its current activity.

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At present providing information on activity of authorities to citizens is carried out through the press centers of public authorities by periodic publication on the official sites of press releases, messages on actions of public authorities, holding press conferences and briefings.

On the other hand, it should be noted that one of the main problems in this sphere is partial reproduction among civil servants of historical traditions of closeness of the power, a privacy cult, lack of awareness of need of adjustment and maintenance of constructive dialogue with the public, first of all, own responsibility for it. It is the leading factor defining difficulties in ensuring openness [1].

The solution of questions of system improvement of standard and legal base in the sphere of information relations and its adaptation with the European and international law has to proceed from two directions: 1) creation of the automated field service of studying and comparison of the information legislation of Ukraine with the European right and the international information law; 2) systematization of the information legislation of Ukraine at the level of the codified act “ the Information code of Ukraine.

Thus, the analysis of provisions of the national information legislation and the accounting of scientific achievements in the information sphere allows to allocate some priority directions of further legal researches and development of standard and legal base in this sphere [2, 17].

Dialogue basis in the countries of Europe is organizational and legal ability of institutes of civil society to an articulation of social interests, their advances and protection. Thus, the success of dialogue in the certain countries directly depends on joint actions of public authorities and associations of citizens and their readiness for cooperation. Especially as public, associations carry out real influence on a state policy and introduce pluralistic and democratic ideas, representing all range of the opinions generated in civil society [3, 7].

So, in the conditions of democracy constructive cooperation of society and the power allows to mobilize social resources for the solution of socially significant problems in nation-wide scale.

The problem of communicative interaction of the government and the public found the reflection in researches of many scientists. So, in works N. Nyzhnyk and V. Golub is analyzed interaction of branches of the power among themselves, V. Vizir and N. Kovalishina “ interaction of one of power branches with public organizations on some aspects, V. Cherepanova and V. Yelagin “ interaction of government bodies and structures of civil society in the solution of single questions. V. Zhukin, V. Skuratovsky and I. Dubrovsky consider a tritartizm, i.e. interaction of labor unions, businessmen and authorities. In turn, A. Yakubovsky and T. Butyrskaya characterize process of interaction of the government and civil society from a position of system approach [4].

However, in our opinion, by researchers still it is insufficiently given attention to a problem of studying of foreign experience of interaction of authorities with the public.

In modern conditions cooperation of the state and civil society stopped being only a problem of national level. The international organizations actively are involved in this process also that not only promotes strengthening of social dialogue in the certain states, but also allows to develop the stable relations between the states on uniform valuable bases: protection of human rights, rule of law and democracy.

In this context an important factor of creation of the new state founded on democratic values, during transformational processes, especially upon transition from the totalitarian form of government to democracy, studying and introduction of effective models of foreign experience is. It helps to avoid both undesirable consequences, and a waste of time on development of that already exists and works in the world.

In our opinion, the major factor for effective cooperation of public authorities and mass media is existence of the feedback, allowing to estimate level of cooperation of the specified bodies and the perception moment them each other that is very important when forming high professional, business connections between subjects of communication.

For Ukraine at the present stage of creation of its system of public administration on new, democratic principles use of the best the practician and models from foreign experience is important. The accounting of the same problems and obstacles which the countries already passed the specified stage faced, will help Ukraine to avoid undesirable consequences in formation and strengthening of effective interaction of public authorities with mass media.

Many the developed democratic countries have considerable experience of interaction of bodies of the public power with the public; apply various technologies and techniques of the organization of this process.

Studying of experience of such countries, as France, Canada and Sweden would be useful. France is recognized as one of world leaders of democracy, it also the country which has very much the general with Ukraine and its system of public administration. The first reforms in independent Ukraine were based on experience of this country. Canada and Sweden are models of use of effective model of interaction of authorities with the public.

Important form of interaction of bodies of the public power and the public is the partnership which acts as a form of social dialogue and is, first of all, process of interaction during which his subjects exchange the views, thoughts and aspirations.

Informing “ is the first and „softest” form of social dialogue. Developments of joint solutions of the conclusion of mutual obligations, in other words, and signing of collective agreements (agreements) can be referred introduction of collective negotiations to „rigid” forms of social dialogue. Its value is that the agreements reached by the parties by development of a compromise, are perceived by the parties as a product of their own activity, that is both „legislators” and „performers” are the same actors, and, therefore, the decisions made by them are based on real opportunities of the parties that in itself has to remove from the agenda conscious non-performance of the reached provisions. For this reason it is impossible „to impose” social dialogue „from above” and if the state manages to insist on the, in that case it is a question not of dialogue, and of dictation of conditions by one party.

If to speak about possibility and conducting institutional social dialogue in Ukraine, it is necessary to provide the corresponding conditions of its organization, to define ways of functioning and expected results. In particular, it is necessary to prepare standard and legal base because dialogue has to happen on the basis of acts, and in it unformalized practice which is realized only or depending on will power of the parties, in particular the governmental party shouldn't dominate.

Experience of the countries stated above proves that a necessary condition of effective and transparent activity of the power is its close interaction with the public, but considering that thus the public receives the real power, becomes its source, authorities not always willingly go for realization of cooperation with the population, reducing its democratic mechanisms to purely formal things. Considered above the country already passed the specified stage, their population has a real leverage on the power and it is already impossible to stop this process because as soon as the public starts feeling like the creator of the destiny, it already never and will give to nobody the right to form the life.

The dialogical forms of government are one of the leading, priority directions of reforming of the organization of public administration in foreign countries that is important for use of this

experience in modern Ukraine. Realization of these forms in a complex provides such its functioning which corresponds to the principles of successful creation of civil society at all levels of public administration [4, 9].

Having analysed experience of interaction of public authorities with mass media in foreign countries, we consider that it would be expedient to bodies of the State Tax Administration of Ukraine to introduce in the activity or to take for the rule of introduction in the mechanism of cooperation with mass media the principle of drawing up the communicative plan of interaction in each separate sphere of activity of these bodies. It would give the chance to differentiate accurately functions and obligations of these bodies and would make conflict situations between subjects of communication impossible.

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