

341.217



## ІНСТИТУЦІЙНІ МЕХАНІЗМИ У СФЕРІ ЗАХИСТУ ПРАВ ЛЮДИНИ ТА ЇХНІЙ ВПЛИВ НА РОЗВИТОК ПОДАТКОВИХ ВІДНОСИН

*The article is devoted to the role of international bodies and organizations in the area of human rights protection as a determinant of development of regulation in tax matters.*

**Keywords:** *human rights, taxation, international cooperation, protection of human rights.*

«

» [2, с. 21].

:  
( . . . 2-3 (6-7) 2017

---

’  
,  
( . - , . . ),  
( . ’ , .- . ).

.  
, .61 .96  
27.09.2012 [4]:  
1) « - ,  
...»;  
2) « , ,  
, , ,  
...».  
.17 .29

28.09.2011,  
[7].  
, , -  
, - .

25.09.2015, 2030 .. 70/1  
1) , , :  
( . 10.4);  
2) , ,  
( . 12);

---

3)

( . 17.1).

16.12.1966:

«...»

»:

:«

»[6].

22.07.1991

1951 .

1967 .

:«

?» [5].

.1 .29

28.07.1951.

:«

» [3].

. 94

«

» [5].

?» [9, с. 21].

« »,

20.11.1989, [10]:  
1) « .2

» ( .14);  
2) «

... « .25);  
3) «

( ) ;

» ( .28).

1.

2012 .

» [8].

2.

» [1, c. 57, 60].

1)

2)

3)

## СПИСОК ВИКОРИСТАНИХ ДЖЕРЕЛ

1. . . . . :  
/ . . . . - . : - . . . . , 2000. – 316 .
2. . . . . :  
. . . . . ; . . . . .  
: [ . . . . ], 2003. – 299 .
3. . . . . - . . . . : 28.07.1951 [ . . . . . ] . – :  
[http://zakon3.rada.gov.ua/laws/show/995\\_011](http://zakon3.rada.gov.ua/laws/show/995_011)
4. Final draft of the guiding principles on extreme poverty and human rights, submitted by the Special Rapporteur on extreme poverty and human rights, Magdalena Sep lveda Carmona. A/HRC/21/39, 27 September 2012 [Electronic resource]. – Mode of access : [http://www.ohchr.org/Documents/Issues/Poverty/A-HRC-21-39\\_en.pdf](http://www.ohchr.org/Documents/Issues/Poverty/A-HRC-21-39_en.pdf)
5. Information Note on Implementation of the 1951 Convention and the 1967 Protocol Relating to the Status of Refugees Information Note on Implementation of the 1951 Convention and the 1967 Protocol Relating to the Status of Refugees, EC/SCP/66, 22 July 1991 [Electronic resource]. – Mode of access : <http://www.unhcr.org/excom/scip/3ae68cd34/information-note-implementation-1951-convention-1967-protocol-relating.html>
6. Letter, CESCR/48th/SP/MAB/SW, 16 May 2012 / Committee on Economic, Social and Cultural Rights [Electronic resource]. – Mode of access : <http://www2.ohchr.org/english/bodies/cescr/docs/LetterCESCRtoSP16.05.12.pdf>
7. Maastricht Principles on Extraterritorial Obligations of States in the Area of Economic, Social and Cultural Rights, 28 September 2011 [Electronic resource]. – Mode of access : <https://www.ilsa.org/jessup/jessup17/Batch%202/Maastricht%20Principles%20on%20Extraterritorial%20Obligations%20of%20States%20in%20the%20Area%20of%20Economic,%20Social%20and%20Cultural%20Rights.pdf>
8. Preface to Global Endorsement of the Declaration of Taxpayer’s Human Rights [Electronic resource]. – Mode of access : [http://www.taxpayerhumanrights.org/endorse/index\\_eng.html](http://www.taxpayerhumanrights.org/endorse/index_eng.html)
9. The practical protection of taxpayers’ fundamental rights // Cahiers de droit fiscal international. – 2015. – Vol. 100B. – 99 p.
10. Towards better investment in the rights of the child: Report of the UN High Commissioner for Human Rights, A/HRC/28/33, 19 December 2014 [Electronic resource]. – Mode of access : [http://www.ohchr.org/EN/HRBodies/HRC/RegularSessions/Session28/\\_layouts/15/WopiFrame.aspx?sourcedoc=/EN/HRBodies/HRC/RegularSessions/Session28/Documents/A\\_HRC\\_28\\_33\\_ENG.doc&action=default&DefaultItemOpen=1](http://www.ohchr.org/EN/HRBodies/HRC/RegularSessions/Session28/_layouts/15/WopiFrame.aspx?sourcedoc=/EN/HRBodies/HRC/RegularSessions/Session28/Documents/A_HRC_28_33_ENG.doc&action=default&DefaultItemOpen=1)