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DIRECT TAXATION IN THE LIGHT OF THE PARTNERSHIP AND COOPERATION AGREEMENT BETWEEN UKRAINE AND THE EUROPEAN INTEGRATION ASSOCIATIONS

The partnership and cooperation Agreement (hereinafter – PCA) was signed on the 14th of June 1994 between Ukraine and European integration associations (European Economic Community, the European Community for Coal and Steel Community, the European Atomic Energy Community) and its Member States. PCA is the first of such agreements, which are planned to sign the European integration associations with each of the former Soviet republics. It was laid the foundation of cooperation between Ukraine and the EU Member States and the relevant integration associations, particularly in the field of direct taxation. That is why there is a need for characterization of the PCA in the context of its impact on the mechanism of direct taxation.

Despite the lack of direct mention of direct taxes, contractual rules PCA contained considerable potential to influence the mechanism of direct taxes. This impact on the domestic tax system is evident in the context of European integration Ukraine choice, because they contribute to the implementation of best European practices in the field of direct taxation and creating coherence in the functioning of national tax systems in the context of tax revenues, which are either originating in the territory of another contracting party or are representatives of the latter. On this basis we believe that in the process of implementing regulations PCA direct taxation have achieved their goals, despite a number of related aspects of the problem.