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ANALYSIS OF INTERNATIONAL EXPERIENCE IN MANAGING THE PROCESS OF REINTEGRATION OF THE OCCUPIED TERRITORIES: LEGAL, MANAGERIAL AND SOCIAL ASPECTS

The management of the reintegration process of the occupied territories is a complex and multifaceted task for any country that has suffered aggression and the loss of part of its territory. After de-occupation, countries face major challenges in restoring sovereignty and reintegrating the lost territories, which requires a comprehensive approach and careful planning. In this context, it is important to look at the experience of different countries that have faced similar situations to understand effective strategies and approaches to the successful reintegration of the occupied territories.

An analysis of international experience in managing the reintegration of the occupied territories, in particular in the context of Crimea and Donbas, which were occupied by Russia, reflects the various strategies and approaches used by different countries in similar situations. The key aspects include:

1. Many countries engage in international diplomatic efforts to uphold the sovereignty and territorial integrity of a country that has lost control of certain areas. This may include sanctions, consultations with international partners and the international legal framework.

2. The management of the reintegration of the occupied territories involves a complex legal aspect at both the national and international levels. National law provides for important aspects such as constitutional norms, occupation legislation and the rights of the local population, while international law defines the principles of international relations, international humanitarian law and decisions of international organisations. The implementation of these legal norms and principles is key to the successful and sustainable reintegration of territories, peace and stability in the respective regions.

3. One of the most important components of reintegration is the social adaptation and recovery of the conflict-affected population. Psychological support, access to education and healthcare services, as well as vocational rehabilitation programmes are essential to ensure stability and improve the quality of life of the population.

4. Effective recovery of the occupied territories is impossible without adequate economic support. Investments in infrastructure rehabilitation, business development and economic growth can play an important role in the reintegration process.

5. Effective conflict management and peacebuilding can help stabilise the situation and facilitate reintegration.

6. Community and regional engagement can help support and implement reintegration programmes at the local level, and can help bring different groups of people together.

The issue of Crimea's reintegration affects not only Ukraine's domestic policy, but also the international level, as it relates to the principles of international law. The role of international law in reintegration after the de-occupation of Crimea is extremely important, as it establishes the rules and principles by which states should act in their relations with each other, and guarantees human rights.

The experience of different countries in managing the reintegration of the occupied territories after de-occupation varies depending on the conflict context, political conditions and national strategies. For example, after the end of the Balkan war, Croatia focused its efforts on reconstructing the affected areas, stimulating economic development and restoring inter-ethnic harmony by promoting political and conflict resolution. Bosnia and

Herzegovina, in turn, has struggled to cope with complex ethnic and political divisions by focusing on creating dialogue between different groups and strengthening institutional support. These examples demonstrate the diversity of approaches to managing the reintegration of the occupied territories, taking into account the unique circumstances and needs of each country.

Since the occupation of Crimea and parts of Donbas, Ukraine has faced significant challenges in restoring its territorial integrity and ensuring the reintegration of these areas. Ukraine's experience in managing the reintegration of the occupied territories includes various strategies and approaches.

After the occupation of Crimea began in 2014, Ukraine focused its efforts on political and diplomatic instruments to defend its territorial rights and appealed to the international community for support in restoring sovereignty over Crimea. Ukraine has sought to use various international legal mechanisms, including international courts, to recognise the illegality of the occupation of Crimea and reintegrate it into the legal borders of Ukraine.

In the context of the Donbas, Ukraine has pursued a strategy of political pressure and military resistance, while also trying to provide security and assistance to the local population affected by the hostilities. Infrastructure reconstruction and social development programmes were introduced to restore the government-controlled areas and improve the quality of life of the local population.

However, Russia's invasion of Ukraine on 24 February 2022 once again confirmed that the aggressor country is incapable of adequate diplomatic dialogue, which in turn forced Ukraine to resort to armed resistance to defend its sovereignty. However, Ukraine needs not only national but also international efforts and support. To this end, it will be important to continue diplomatic and political efforts to engage the international community in supporting Ukraine's sovereignty and returning the occupied territories to the country's control.

The diversity of approaches to managing reintegration shows that there is no one-size-fits-all solution. Each country should develop its own strategy for restoring and ensuring stability in the occupied territories. An important factor in successful reintegration is active international support and cooperation with international organisations and partners that can provide financial, political and expert assistance. Ensuring the protection of the rights and freedoms of the local population, restoring infrastructure, creating conditions for economic development and facilitating political dialogue are important components of the reintegration process. Violations of international law in the form of occupation and annexation of territories are unacceptable and require international response and support to restore the legal status and sovereignty of the subject state.

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ПРАВОВІ ЗАСАДИ ЕФЕКТИВНОЇ БОРОТЬБИ ВІД УХИЛЕННЯ ВІД НЕСПЛАТИ ПОДАТКІВ У ТОРГОВО-ПІДПРИЄМНИЦЬКІЙ СФЕРІ

В даний час ухилення від сплати податків, на жаль, стало нормою для багатьох суб'єктів господарювання. Не стала винятком у цьому плані і сфера торгово-підприємницької діяльності. Податкові злочини у зазначеній сфері надають негативний вплив на економіку, гальмують розвиток у країні ринкових відносин, породжують інфляцію, деформують суспільну свідомість, порушують принципи соціальної справедливості, підривають чинність та авторитет закону, державних інститутів, ведуть до утиску прав та законних інтересів громадян. У зв'язку з тим, що сфера торгівлі є однією з тих, що найбільш динамічно розвиваються, значна частина несплачених податків стала осідати в кримінальному секторі економіки, що, у свою чергу, сприяє подальшому зростанню податкової злочинності.