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мическую сущность налогового бремени. Она заключается в том, что налоговое бремя отражает те ограничения, которые организация несет, в связи с уплатой налоговых обязательств.

Налоговое бремя и налоговая нагрузка – два очень схожих понятия, однако налоговая нагрузка является показателем фактической уплаты налога (то есть это сумма средств, которая уже уплачена налогоплательщиком), а налоговое бремя отражает определенные ограничения, которые организация несет из-за уплаты своих налоговых обязательств.

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SOCIO-LEGAL NATURE OF BULLYING AND DETERMINATES OF COMBATING THIS PHENOMENON

Abstract.

In the article the author considers the socio-legal nature of bullying and the determinants of combating this phenomenon. The concept of "bullying" is given, the signs of bullying, the causes and conditions of its origin are defined.

Key words: *bullying, signs of bullying (bullying), social and legal nature of bullying, determinants of bullying.*

Formulation of the problem. Bullying is a worrying trend, especially for today's children and youth. According to a 2017 studying by the UN Foundation for Youth, 67% of children in Ukraine between the ages of 11 and 17 have experienced bullying in the past three months, and 24% of children have been victims of this phenomenon. The most vulnerable to bullying are shy, with nice behavior children, as well as children who, due to various life circumstances, are "closed in on themselves" and closed to communication. Most often, children are harassed by the children of the same age for their appearance, beliefs, behavior, as well as due to various life circumstances, etc.). The results of the U-Report survey show the most common causes of bullying - ignoring bullying by adults (37%). According to statistics from the National Children's Hotline, more than 25% of calls are somehow related to bullying.

At the same time, according to the recent surveys, almost a quarter of Ukrainian schoolchildren consider themselves victims of bullying, and about 40% of children who have experienced bullying never tell their parents about it. At the same time, 44% of those who observed their peers being bullied did not react to such facts for fear of being subjected to similar bullying [1].

The spread of aggressive, violent behavior among the participants in the educational process has become a very serious socio-legal problem, as it threatens physical, psychological health and even life and requires a separate scientific study.

Analysis of recent research and publications. Norwegian scientist D. Olveus, one of the first to study bullying, Researchers I. Berdyshev, O. Drozdov, G. Efremova, D. Lane, L. Lushpay, E. Miller, O. Ozhiyova, I. Novitskaya, T. Postoyan, O. Prots, R. Romankiv, Y. Savelyev, T. Salata, I. Sydoruk, S. Stelmakh, T. Fedorchenko, O. Tymoshenko, K. Yanishevskya consider various aspects of the social and legal nature of bullying.

V. L. Andreenkova, V. O. Melnichuk, O. A. Kalashnik are the authors of the manual "Countering bullying in education: a systematic approach." This manual should promote a systematic approach to the development of a safe educational environment with the involvement of employees of educational institutions and directly students, namely - children and youth.

The purpose of this article is to reveal the socio-legal essence of bullying and the determinants of combating this phenomenon. To achieve this goal it is necessary to solve the following tasks: to give the concept of bullying; identify signs of bullying.

Presenting main material. Bullying is a socio-pedagogical, psychological, legal problem of today. This is a social phenomenon, characteristic mainly of organized groups, so in view of the above, there are the main places of bullying: bullying at school; bullying in the workplace (mobbing); bullying in the army ("hazing"); cyberbullying (violence in the information space), etc.

Bullying is defined as: 1) a social interaction through which one person (sometimes several) is at-

tacked by another person (sometimes several, but usually no more than four) almost daily for a long period (several months), which causes the victim a state of helplessness and exclusion. from the group; 2) a set of social, psychological and pedagogical problems that cover the process of prolonged physical or psychological violence by an individual or a group against an individual who cannot defend himself in a particular situation; 3) behavior that can be defined as repeated attacks (physical, psychological, social or verbal) by those whose power is formally or situationally higher than those who have no opportunity to defend themselves, with the intention of causing suffering to achieve their own satisfaction [2].

Norwegian scientist D. Olveus, who was one of the first to study bullying, defined this phenomenon in the school community as a situation in which a student repeatedly, for a long time becomes the object of negative actions and attacks by one student or several students. The scientist identified the following signs of this phenomenon: aggressive and negative behavior, which is carried out systematically and occurs in relationships in which participants have different power and physical capabilities [3]. D. Olveus came to the conclusion that bullying behavior is inherently intentional.

"Bullying" (from the English. Bully - bully, rapist) in psychology is seen as aggressive behavior towards an individual or group, in order to humiliate, dominate, physical or psychological self-affirmation [4].

According to D. Olveus [3], bullying includes the following important components: it is aggressive behavior that represents unwanted, negative actions; characterized by a long-term and systematic phenomenon and inequality of power or force. Researchers O. Drozdov [5], G. Yefremova [6], L. Lushpay [7], Y. Savelyev [8], define bullying as a long-term and systematic aggression, but, in addition, this phenomenon is considered as: "subtype of aggression", which can take many forms (physical, verbal); destructive interaction, part of the social life of the group; repeated attacks - social or verbal - by those with higher status; prolonged, deliberate violence is directed against a person who is unable to defend himself in the actual situation.

British researchers D. Lane and E. Miller define bullying as a long-term process of conscious abuse, physical or mental, by an individual or group in relation to another individual who is unable to defend himself in this situation. E. Roland defines bullying as a social system that includes the persecutor, the victim, and outside observers [9].

T. Fedorchenko in his work "An early prevention of negative manifestations in children's behavior" considers this phenomenon as a social interaction through which one person is attacked by another person almost every day for a long period. This causes the victim a state of helplessness and exclusion from the group [10, p. 74]. L. Lushpay in the article "School bullying as a kind of social aggression" argues that bullying is a set of social, psychological and pedagogical problems that cover the process of prolonged physical or psychological violence by an individual or group against an indi-

vidual who can not defend himself in a particular situations [7, p. 85]. In S. Stelmakh's scientific works, bullying is defined as a repeated attack (physical, psychological, social or verbal) by those whose power is formally or situationally higher than those who do not have the opportunity to defend themselves [11, p. 432].

I. Berdyshev studied the psychological aspects of bullying and deviant behavior of children and adolescents in the educational environment. The scientist understands bullying as a deliberate, long-lasting violence that does not have the character of self-defense and comes from one or more people [12].

O. Ozhiyova researched sociological, legal and managerial aspects of the problem of bullying. The researcher defines bullying as "intentional, non-self-defense and not sanctioned by state regulations, long-term (repeated) physical or mental violence by an individual or group that has certain benefits (physical, psychological, administrative, etc.), in relation to the individual, and which occurs in organized groups with a specific purpose (for example, the desire to gain authority from certain individuals)" [13, p. 76].

There is no interpretation of the term "bullying" in Ukrainian dictionaries, but related concepts are explained, in particular: violence is the use of force or psychological pressure through threats, deliberately aimed at the weak or those who can not resist; domination, human power over man; aggression are actions aimed at violating the physical and mental integrity of a person or group of people. Although aggression is related to violence, is broader than the concept of violence. The concept of aggression also includes treatment (manifestation of contempt for someone, an unceremonious behavior, neglect of another's opinion) and harassment (persecution of someone by various attacks, slander, etc., bullying [14, p. 204-205].

All these concepts outline the various manifestations of the phenomenon of "bullying".

The concept of "bullying" is relatively new in domestic law. At the end of 2018, the Ukrainian Parliament adopted the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Combating Bullying (Harassment)" [15]. This Law amended the Code of Ukraine on Administrative Offenses № 8073-1-X of December 7, 1984 (hereinafter - the Code of Administrative Offenses) and the Law of Ukraine "On Education" № 2145-VIII of September 5, 2017, supplementing them with articles on bullying. The concept of "bullying" and its main features were defined by the law. Thus, bullying is defined as an act (action or inaction) of participants in the educational process, which consists of psychological, physical, economic, sexual violence, in particular through the use of electronic means of communication committed against a minor or such person, in relation to other participants in the educational process, as a result of which the mental or physical health of the victim could or has been damaged [16].

Typical signs of bullying, according to the legislator, are: systematic (repetitive) actions; presence of the parties - the offender (buller), the victim (a victim of bullying), observers (if any); actions or inaction of the

offender, the consequence of which is the task of mental and / or physical harm, humiliation, fear, anxiety, subordination of the victim to the interests of the offender and / or causing social isolation of the victim. These features, according to O. Melnychuk, are significant because they contribute to the legal certainty of the concept of "bullying". They reveal its essence, distinguish it from other concepts, such as "aggression", "violence", "victimization" [17, p. 45].

According to O. Prots and R. Romankiv, bullying is a form of violence, as a result of which there is or is a threat of physical or mental harm to any participant in the educational process, but most often its victims are minors, is children. The Law of Ukraine "On Child Protection" enshrines the child's right to protect from all forms of violence (Article 10): "Every child is guaranteed the right to liberty, security of person and protection of dignity. Discipline and order in the family, educational and other children's institutions should be ensured on the principles based on mutual respect, justice and exclude the humiliation of the honor and dignity of the child" [18, p. 128]. Thus, from a legal point of view, any violence against a child is illegal. After analyzing the works of Western researchers, K. Yanishevskaya and O. Tymoshenko came to the right conclusion that bullying mostly has two main forms: 1) physical violence, which manifests itself in deliberate shocks, blows, kicks, beatings, infliction of other body injuries; this form of bullying includes sexual bullying (acts of a sexual nature); 2) violence associated with the action on the psyche, which causes psychological trauma through verbal insults or threats, harassment, intimidation, etc. [19, p. 271].

Analyzing the literature and works of scientists N. Lalak and V. Penyak argue that bullying is closely related to such concepts as "violence" (the use of force or psychological pressure through threats, deliberately aimed at the weak or those who can not resist; domination, human power over man), "aggression" (actions aimed at violating the physical and mental integrity of a person or group of people). Aggression is organically linked to violence and is its natural basis. The concept of "aggression" is broader than the concept of "violence", because it includes violence, treatment and even harassment [20, p. 134].

In the legal literature it is rightly noted that violence is the most important, but not the only part of bullying [21, p. 79]. Summarizing the views of domestic and foreign researchers, we can give the following list of signs of bullying:

- 1) intent, which differs from intent, because the bully, although aware of the dangerous nature of their own actions, does not always understand and anticipate the consequences that may lead to these actions;
- 2) regularity (repeatability), ie committing harassment for a certain period of time;
- 3) aggression, manifested in physical or mental violence;
- 4) bullying as a form of behavior has a structure specific to the conflict, but with certain features (in particular, the imbalance of forces of the victim and the offender);

5) in addition to the bully and the victim, observers (witnesses) are usually present;

6) vulnerability of the victim, and the reason for harassment can be various factors (appearance, gender, property status, religious beliefs, ethnicity, etc.).

Thus, amendments to some legislative acts on combating harassment, legislative definition of bullying, definition of its features should contribute to effective counteraction in Ukrainian society.

For a clearer understanding of the further presentation of the material, we consider it appropriate to focus on the conceptual and categorical apparatus, in particular - on the category of "determinants". Thus, the Great Explanatory Dictionary of the Modern Ukrainian Language defines that a determinant is any causal or precondition, condition or means; determinant; the reason that determines the occurrence of the phenomenon [23, p. 297]. Thus, the determinants of bullying are the causes and conditions of its occurrence.

In turn, the cause is a phenomenon that causes or generates another phenomenon; the basis, the reason for any actions, deeds, and the condition is a necessary circumstance which makes possible realization, creation, formation of something or promotes something; circumstance, a feature of reality in which something happens or is done. That is, the determinants of bullying E. Sobol and A. Korniychenko are its grounds and certain favorable circumstances [24, p. 5].

Let's dwell on them in more details. The grounds for bullying are determined by the very nature of its commission, namely - harassment by one person (group of persons) of another in order to humiliate his honor and dignity, inflicting any negative impact on such a person (physical, psychological violence, etc.). That is, it follows that there must be at least two participants in the bullying - the victim and the aggressor. However, given the fact that at the legislative level of bullying is regulated as a phenomenon that is characteristic of the educational environment, it is appropriate that it is carried out in front of witnesses. Thus, we can distinguish three groups of participants in bullying: the one who persecutes (harasses) - bully, aggressor, abuser; the one who is being persecuted (the victim) and those who are watching. The latter group, in turn, is divided into active (those who help the aggressor to bully, support his actions) and passive (those who observe remotely without interfering in the bullying process) observers.

The social nature of bullying can be viewed through the prism of the causes of this phenomenon, the vast majority of which are social in nature: the presence in society of virtually uncontrolled propaganda of violence and cruelty; lack of real action aimed at improving the material well-being of families; unsatisfactory state of work to raise the level of legal culture of citizens; lack of comprehensive propaganda of ideas of nonviolent coexistence, etc.

Bullying is, of course, a violence that is intentional and usually manifests itself in prolonged, repeated acts of a physical and / or mental nature by a person or group of persons who have certain advantages (physical, administrative, psychological, etc.). committed with a specific, defined purpose (to intimidate, force to

confess to something, punish for committing an act, etc.).

Not only in Ukraine, but in the world as a whole, there is an actualization of the problem of existence and counteraction to bullying, which requires effective qualitative changes that will significantly affect its further course of quantitative indicators in the progression of reduction. Some states have previously responded to relevant social processes by adopting relevant legislation, including by amending the law on criminal liability. All these changes were preceded by opinion polls among students (potential victims of bullying), the results of which were impressive. For example, according to a study conducted in 2008 by the British company Plan International UK in the Philippines, almost 50% of children were bullied, so in 2013 the authorities adopted an act to combat bullying. A similar law was passed in 2006 in the United Kingdom and in 2011 in Chile. In almost all countries, except for the aspect of bullying itself (real, verbal), the problem of cyberbullying and counteraction to it is considered. Also, in some countries, for example, in Great Britain and Austria, teachers have a statutory obligation to intervene in conflict situations [22, p. 37].

Most of the newly adopted laws regulate a very specific legal aspect of public relations: the issue of moral and psychological relations (requiring the adoption of codes of tolerance of schools, rules of internal order, rules of communication in the team). That is, based on the fact that the internal rules of an individual school should influence the formation of a morally conscious, polite and tolerant personality, in general, we can say that globally in this way the mentality of the whole nation is formed.

The essential danger of bullying as a social phenomenon is seen in at least three aspects, depending on the role of the participant in a particular situation. The behavior of the person a bully (the one who actually carries out an active round of aggression, regardless of the nature and materialization of its manifestation) creates a microclimate of permissibility and impunity for any illegal actions of this person both now (in this situation) and in the future. This state of affairs can create a threat to the inviolability and the possibility of exercising the constitutionally protected constitutional rights and freedoms of citizens, as well as significantly undermine the authority of public authorities and local self-government. The behavior and psychological situation that develops around the victim of a crime can in some cases threaten the inviolability of a person's constitutional right to life, provoking suicidal ideation. Attitudes toward the behavior of observers (witnesses) of a certain aggressive manifestation can destroy the normal moral qualities of a person, including sympathy, compassion, and provoke indifference to others.

The social nature of bullying is quite multifaceted:

- the presence in society of virtually uncontrolled propaganda of violence and cruelty;
- lack of real action aimed at improving the material well-being of families;
- unsatisfactory state of work to improve the level of legal culture of citizens;

- lack of comprehensive propaganda of ideas of nonviolent communication [23, p. 108].

The next component of the determinants of bullying is its conditions. As noted above, the conditions of bullying are certain favorable circumstances. In turn, we believe that the category of "conditions of bullying" can be considered in a narrow and broad sense. In a narrow sense, the condition of bullying should be understood as the specific circumstances of the harassment that takes place between clearly defined participants in a certain period of time (a separate case of bullying). In this case, the conditions of bullying will be understood as the time, place of its commission, and other circumstances that are important in identifying actions as bullying. At the same time, in a broad sense, the conditions of bullying are all globally existing circumstances that allow the realization of such a negative phenomenon as bullying. Thus, taking bullying as a complex negative social phenomenon, which, although carried out in the educational environment, but has wider boundaries and directly affects society as a whole, it can be argued that the conditions of bullying (in the context of a broad understanding of this category) should be divided into such groups:

- 1) social (for example, social inequality);
- 2) economic (this group includes financial situation);
- 3) legal (lack of clearly defined administrative and legal mechanisms to combat, prevent and prevent bullying);
- 4) cultural and ethical (as an example, politeness and inability due to cultural and ethical beliefs to repel the aggressor);
- 5) moral and psychological (on the one hand, internal excitement, fear, anxiety of potential victims of bullying, on the other is the deviant behavior of aggressors), etc. [24, p. 6].

According to O. Melnychuk, bullying does not depend on economic, social or other conditions in which a person is. Rather, it depends on the psychological characteristics of the participants in the educational process, especially their character traits, which determine the model of personal behavior in a society. In other words, behavior depends on what values dominate in human relations with each other - politeness, generosity, loyalty, kindness, mercy, nobility, honesty or, conversely is ignorance, indifference, pride, cruelty, cunning, vanity, cynicism, etc. [17, p. 46].

In the constitutional and legal aspect, the existence of bullying as an act of systematic violence threatens the inviolability and the possibility of exercising several constitutional rights and freedoms of citizens. Violation of these values usually concerns the victim. Given that bullying is a systematic and "school" type of bullying, we can talk about the purpose of a person - a bully: to make it as impossible as possible for the normal living conditions of his victim. Thus, the bully may violate such constitutional rights of the victim as the right to rest (for example, during a break forcing him to do his homework), the right to property (taking away a phone or other personal belongings), the right to respect for his dignity is in this case unquestionable violation,

as well as the right not to interfere in personal and family life, etc. [22, p. 37].

In exceptional cases, bullying may jeopardize the inviolability of one of the fundamental human rights - the right to life. As mentioned earlier, the bully, by his violent acts that are contrary to the will of the victim and harm or humiliate him in every way, provokes the victim's suicidal tendencies (which, according to the humiliated person, will deprive him of persistent and systematic suffering), which can sometimes be realized. In this case, the consequences of bullying will be regulated by the law on criminal liability. According to the Basic Law, a person, his life and health in Ukraine is recognized as the highest social value [25], accordingly, bullying, as a phenomenon that threatens the highest good of the state, is given special importance.

From a psychological point of view, the danger of bullying is that it is through violence, humiliation of the honor and dignity of the victim, intrusive image buller asserts himself, earns credibility in the team. That is, in fact, one of the first vital needs of a global nature is realized by force at such an early age. The child may later find no other way to satisfy his or her daily needs than by humiliating the other person.

Based on statistics, it is quite absurd to say that it is possible to completely eradicate bullying as a social phenomenon at the present stage of development of society. More correct is the goal of minimizing the negative manifestations, their greatest reduction. The final eradication of bullying as a phenomenon of society is not possible, based on the fact that by its nature bullying is a conflict. Even ancient philosophers (Aristotle, Heraclitus, Plato), who studied the basics of social life, proved that in any society there will always be conflicts, as such, in the division and redistribution of public goods.

Competition as a zealous desire to equalize is something good and happens to good people, and envy is something low and happens to low people " [22, p. 37]. That is, if we "transfer" it to the children's team, it is clear that in this case the public good will be the authority and attention, for which all members of the team will directly or indirectly compete. This is a "competition" and will provoke and create conflicts.

Thus, bullying is defined as an act (action or omission) of participants in the educational process, which consists in psychological, physical, economic, sexual violence, in particular through the use of electronic means of communication committed against a minor or (or) such person. in relation to other participants in the educational process, as a result of which the mental or physical health of the victim may or has been harmed.

Typical signs of bullying, according to the legislator, are: systematic (repetitive) actions; presence of the parties - the offender (buller), the victim (victim of bullying), observers (if any); actions or inaction of the offender, the consequence of which is the task of mental and / or physical harm, humiliation, fear, anxiety, subordination of the victim to the interests of the offender or causing social isolation of the victim.

Under the determinants of bullying we understand the causes and conditions of its occurrence. In turn, the causes of bullying are its grounds (specific factors), and

the conditions are certain favorable circumstances that allow the implementation of violent actions.

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FEATURES OF LEGAL STATUS OF REFUGEES IN INTERNATIONAL LAW

Summary.

In the article the author considers the problem of the international legal status of refugees, the increase in the number of migrational processes in the world. Particular attention is paid to the system of international institutions for the protection of refugee rights. An important role is played by international regulations governing these issues.

Key words: *refugee, the legal status of refugee, control measures of external migration.*

Formulation of the problem. Due to the constant development of socio-political relations, it would seem that problems related to the institution of the legal status of refugees should not arise, but nowadays the institution is developing rapidly. That is why the leaders of the countries and scientists face an important problem, which is to strengthen the legal regulation of the protection of the rights of refugees not only in theoretical but also in practical terms.

The problems of international migration are largely due to current trends in the development of the institution of protection of refugee rights. Every year there are more and more people in the world who move to other countries against their will. This phenomenon is more connected with the conduct of hostilities on the territory of the country, the increase in the number of various terrorist acts. It is the unstable economy and the lack of adequate protection of citizens are the reasons why people are forced to migrate to foreign countries in search of protection for themselves and their families. After all, no one wants to be a victim of violence, various persecutions.

Analysis of recent research and publications.

Theoretical and practical issues of refugees in Ukraine, in particular the definition of their legal status, were engaged by in national scientists, namely: O. I. Bezpalo, O. I. Kotlyar, A. L. Svyashchuk, N. V. Chenshova, as well as foreign: J. Vernant, A. Grail-Madsen, G. S. Goodwin-Hill, R. Jennings.

The purpose of this article is to study the problem of international migration. Due to the increase in the number of refugees, this institute needs more detailed studying. Namely, it is the legislation on the protection of the rights of refugees, granting them asylum and, most importantly, the real action of these norms in practice. Therefore, it is necessary to study the main problems of legal regulation of refugee status, to compare the norms of Ukrainian legislation on the regulation of this institution with the norms of modern international law, as well as to propose improvements in legislation on refugee rights.

Presenting main material. World and home conflicts have existed constantly. Even with the beginning of the development of state processes, the formation of the first borders, a large number of people were forced