

**LEGAL REGULATION OF FINANCIAL RELATIONS WITH
PARTICIPATION OF AGRICULTURAL ENTERPRISES AS LEGAL
INSTITUTE OF THE AGRARIAN LAW**

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The article presents the researches of the separate problem questions of the legal regulation of financial relations with participation of agricultural enterprises; it is grounded, that institute of the «Legal regulation of financial relations with participation of agricultural enterprises» is formed in agrarian law.

Financial relations, agricultural enterprises, legal institute.

The agricultural sector of the economy, its Central part - agriculture, included in the total for the whole economy of the state financial relations, and therefore is an important component of these relations. Conduct in the state of agrarian reform requires the development and mandating such a financial system that would be adequate to market conditions of agrarian production. Transformation of the financial system of the agricultural sector should not be limited to formal restructuring of the management hierarchy, the redistribution of functions, rights and duties, and responsibility at all levels. It should be based on a radical change of financial instruments that can provide effective and sustainable functioning of the rural economy as a whole.

In the process of legal regulation of financial relations in the agrarian sector of the economy should be based on the recognition of the existence of genetic unity of all parts of the financial sector and not to hyperbolicity

Finance agricultural enterprises. This situation is fundamentally important for the development of the financial strategy and legislative recognition in the transition of the agricultural sector of the economy to market relations and business forms, when "improvement needed at the same time as public Finance at all levels, and Finance companies and are looking for a way out of stagnation". This takes into account the negative impact of the global economic crisis.

The reasons for the deterioration in the financial condition of the agricultural enterprises are in manufacturing and outside agriculture in the conditions of climatic risk, low management, unequal exchange between agriculture and industry and the industries that cater to agriculture). It is necessary to conduct a comprehensive analysis of the impact of the requirements of the law of the world trade organization is a member of Ukraine, regarding the provision of state support to domestic agricultural producers.

Legal regulation of financial relations in the state in General and, in particular, in agriculture, by the standards of financial law. The system of financial relations, mentioned above, includes the following: budgetary relations that arise in the filling and expenditure of budgetary funds; tax relations, collecting, payment of taxes and tax payments; credit and monetary relations; relations with regard to property insurance, workers ' health.

However, the peculiarities of agricultural production, the seasonal nature of the work, the risk of significant losses in the production process through no fault of agricultural producers made the last subject of the financial relations of a special kind.

Thus, the legal regulation of financial relations with the participation of agricultural enterprises has certain characteristics, which are based on the General directions of state regulation of agriculture and the state support of the industry. Consequently, a number of features inherent in the financial

relations of agricultural producers by the state, local authorities and self-government, banking, tax, insurance agencies and organizations require theoretical understanding from the perspective of the agrarian law. All this will allow you to create an adequate legal framework for the effective and sustainable functioning of agriculture. It is the specificity of agricultural activities undertaken by entities of agricultural production, taking into account sources of legal regulation of the mechanism of realization of their interests; determine the importance of the study of agrarian legal regulation of financial relations with the participation of agricultural enterprises in market conditions.

The above can conclude the existence of a legal institution of "Legal regulation of financial relations with the participation of the agricultural enterprises in the agricultural law. Under it should be understood the system of legal norms that regulate the complex relations within which the cash flows of agricultural enterprises. Norms that regulate the financial relations of agricultural enterprises with the participation of state authorities, local self-government and financial institutions; it is advisable to join an independent Institute of the agrarian law. It is necessary to take into account the existing provisions of the tax, financial, banking and civil law. As such, the rules of this Institute will regulate the financial relations, which will take into account the specifics and peculiarities of agricultural production and, more generally, will regulate financial activities as an important direction in achieving sustainable and efficient agricultural production.

In conditions, when the legal basis of the financial activities of agricultural enterprises is an extensive complex of normative-legal acts related to the various branches of legislation, and analysis of the current practice of agrarian production indicates a clear need for a special legal regulation of these relations, it is necessary and expedient to form this complex legal institution in the framework of the agrarian law. The

formation of such legal community will help to cover the entire mechanism of movement of funds with regard to the protection of the interests of agricultural enterprises.