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The Normative Land Valuation Impact on Rural Development in Ukraine through the Prism of Taxation and Role of Auditing in its Determining

Abstract. *The article examines the impact of the new regulatory assessment of agricultural land on the amount of land tax and rent. The comparative analysis with the preliminary normative estimation is resulted. One of the mechanisms for confirming or refuting the availability of information of qualitative and quantitative characteristics, which are determined by the circumstances and results of formalization and application of regulatory land valuation, is to provide its users with the results of audit tasks.*

Purpose. *The purpose of the article is to study the impact of land valuation on the development of rural areas of Ukraine through the prism of taxation and the role of audit of its definition.*

Results. *It is proved that the demand and supply in the market, the level of solvency of the population, conditions of sale, the nature of possible competition, the distribution of property rights to land, obligations and restrictions on land use, etc. are of great importance for market valuation of land. The introduction of a new normative monetary valuation of agricultural land will lead to the loss of the revenue base of budgets for certain territorial communities. Tax revenues to local government budgets will also decrease by a percentage reduction in the regulatory monetary assessment. The expediency, validity and effectiveness of the decisions of the subjects of state regulation on the implementation and updating of regulatory assessments of land resources can be assessed on the basis of the implementation of audit measures.*

Conclusions. *We propose to apply a risk-oriented audit approach at the stage of determining the feasibility of regulatory assessments. We believe that the current neglect of the problem of risk has led to unpredictable consequences of the application of regulatory assessment of land resources. In the context of agricultural reform in Ukraine, the role of audit is determined by the information needs of different groups of information users both in relation to the functioning of the industry as a whole and in relation to the activities of individual enterprises.*

Keywords: *agriculture, arable land, normative monetary valuation, land tax, agricultural lands, rent, audit.*

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Вплив нормативної оцінки земель на розвиток сільських територій України через призму оподаткування та роль аудиту у його визначенні

Анотація. Стаття досліджує вплив нової нормативної оцінки земель сільськогосподарського призначення на розмір земельного податку та орендної плати. Наведено порівняльний аналіз з попередньою нормативною оцінкою. Одним із механізмів підтвердження або спростування доступності інформації якісних та кількісних характеристик, що визначаються обставинами та результатами формалізації та застосування нормативної оцінки земель, є забезпечення своїх користувачів за результатами завдань аудиту.

Метою статті є дослідження впливу оцінки земель на розвиток сільських територій України через призму оподаткування та роль аудиту його визначення.

Доведено, що для ринкової оцінки земельного масиву велике значення є попит та пропозиція на ринку, рівень платоспроможності населення, умови продажу, характер можливої конкуренції, розподіл майнових прав власності на землю, зобов'язання та обмеження стосовно використання земельної ділянки та інше. Запровадження нової нормативної грошової оцінки земель сільськогосподарського призначення призведе до втрат дохідної бази бюджетів для окремих територіальних громад. На відсоток зниження нормативної грошової оцінки зменшиться і податкові надходження до бюджетів органів місцевого самоврядування. Доцільність, обґрунтованість та результативність рішень суб'єктів державного регулювання щодо впровадження та оновлення нормативних оцінок земельних ресурсів можуть бути оцінені на основі виконання заходів аудиту.

Запропоновано застосувати підхід аудиту, орієнтований на ризик, на етапі визначення доцільності застосування регуляторних оцінок. Вважаємо, що нехтування проблемою ризику призвело до непередбачуваних наслідків застосування нормативної оцінки земельних ресурсів. В умовах реформування сільського господарства в Україні роль аудиту визначається інформаційними потребами різних груп користувачів інформації як щодо функціонування галузі в цілому, так і стосовно діяльності окремих підприємств.

Ключові слова: сільське господарство; рілля; нормативна грошова оцінка; земельний податок; сільськогосподарські угіддя; орендна плата; аудит.

Formulation of the problem. The current state of country agriculture transformation necessitates the urgent implementation of consistent macroeconomic reforms. Land relations reform can only be carried out with an availability of up-to-date monetary valuation of land. Monetary valuation of land is calculated by assignment of land share, transferring it to property, inheritance, pledging, donation, purchase, land and lease rights sale, determination of land tax rates, accounting for the total value of fixed assets of production, determining the amount of contribution to the authorized capital of collective agricultural enterprises, joint ventures, associations, cooperatives and more. It is the starting point for transactions in land parcels (shares) as well as for establishing the starting price of land when auctioned.

Accordingly, the information used to formulate land valuation and its further use in the interests of economic subjects should be relevant to the interests of users, namely it must have characteristics that will provide a high level to it and as a consequence be able to be used for the appropriate goals achievement. One of the mechanisms for confirming or refuting the availability of information qualitative and quantitative characteristics determined by the circumstances and results of the formalization and application of normative land valuation is to provide assurance to its users based on the results of the audit tasks. In our opinion according to the audit results an objective characteristic of the conditions for applying the normative assessment of the lands of rural territories and its results can be obtained.

The analysis of researches and publications. The issues of lands monetary valuation methodology development and forming have been examined in the works of such scholars as I. Bystryakov, V. Vyun, P. Gaydutsky, D. Dobryak, A. Drapikovskiy, V. Mesel-

Veselyak, I. Mikhasyyuk, P. Mosiuk, L. Novakovskiy, M. Oliynyk, A. Onishchenko, O. Panchuk, B. Paskhaver, P. Sabluk, V. Tregobchuk, A. Tretyak, M. Fedorov, A. Chupis, V. Shiyan, O. Shpychak, V. Yurchyshyn and others. Domestic scientists in particular T. Anoprienko, Yu. Dechtyarenko, V. Kilochka, M. Lychogrud, V. Melnychuk, V. Kilochock, N. Kuzin, L. Sukhomlin and others deal with the theoretical generalization of land rent issues as the basis of normative monetary valuation calculation, improvement of methodological approaches to the land normative monetary valuation on the agricultural and non-agricultural territories with the aim of substantiation of transformations conceptual directions in land relations.

The auditing issues as a form of financial control are sufficiently actualized in scientific publications. In particular K. Asbahr, K. Ruhnke [1], J. Guszczka, I. Rahwan, W. Bible, M. Cebrian, V. Katyal [4], I. Dmytrenko [3], O. Petryk [9], O. Redko (O. [10], V. Riadska [11], V. Slyusarenko [14], O. Sherstiuk [12] and others examine the problems of performing audit tasks as a form of control the results of which are applied by economic decision-makers received a sufficient degree of confidence in the characteristics of the information used.

The purpose of the article is to analyze the introduction of a new normative monetary valuation of agricultural land and its impact on land tax and rent on the basis of which balanced socio-economic development of rural territories is formed. As a result of the reduction of land tax sums-at-charge rural territories remain deprived of funding aimed at resource reproduction.

Presentation of the main research material. The land multifunctionality is explained by the fact that it is the primary element of the ecological system as well as the main basis for the life reproduction on earth, the basic

means of agricultural and forestry production, the source of fossil extraction and the spatial and territorial basis in the production processes [13]. The issue of the normative land valuation influence on the development of the country's rural territories through the prism of taxation is subject to analytical study in connection with the adopted set of normative documents for land valuation in Ukraine.

Agriculture is a vital branch of the national economy in every state and in any society because it affects the interests of every person. Today over 80% of the consumption fund is generated by agricultural products. Therefore its production is the first condition for mankind existence. Agriculture is of particular importance to Ukraine because it is one of the largest sectors in the economy. This is evidenced by a number of important macroeconomic parameters. The most important among them is the share of agriculture in the gross domestic product of the state (GDP). In 2004-2014 the agriculture share in GDP averaged 10 percent (10.8 percent in 2004, 10.3 percent in 2014). The share of agriculture in total exports of Ukraine increased from 10.6 percent in 2004 to 30.9 percent in 2014. The agricultural trade balance in increased from 1.56 billion USD to 10.62 billion USD for the same period. Further increase in agricultural trade volume has the potential to become the most significant factor in achieving sustainable economic growth in Ukraine by shaping the business environment and enhancing competitiveness in the foreign and domestic markets. In general this sector of the economy has acted as a support point for Ukraine economy in difficult crisis years. In the whole from 2007 to 2015 agricultural production increased by 44.8% while GDP decreased by 19.6%.

With the adoption of the Constitution of Ukraine [5] as well as the Land Code [5] and the Civil Code [5] of Ukraine the state, communal and private land ownership was established and land use became commercial. The inclusion of land in economic relations has necessitated a significant expansion of the land use information base. Law of Ukraine "On Accounting and Financial Reporting in Ukraine" provides mandatory patterning of the value of land and the right to use it in the accounting in connection with this [5].

The Law of Ukraine "On Land Valuation" makes provisions for obligatory conducting of monetary (expert) valuation of land parcels in case of reporting their value and right of use in accounting [6]. "The land valuation" category is a process of determining the comparative value of land and depends on a set of interrelated factors. Among them one can define the socio-economic, historical and cultural conditions of use, the functional purpose of the site, location, the impact of external factors, and the likelihood of income from land use for a certain period of time, physical and environmental characteristics, nature and condition of land improvements in farmland. The market value of the land mass is of great importance for the demand and supply on the market, the level of the population solvency, the sale

conditions, the nature of possible competition, the distribution of property rights to land ownership, obligations and restrictions on the use of land, etc. [6].

The land parcels normative monetary valuation in Ukraine is used to determine the amount of land tax, state duty on mines, inheritance (except in the cases of exchange (mina), inheritance of the first and second lines to inherit by law (in a case of heir at law and heir by will) and representative as well as cases of inheritance of property (the value of which is taxed at zero rate) and the donation of land according to the law, state and communal property rent, agricultural and forestry industries losses, the value of land area of over 50 hectares to accommodate outdoor sports and fitness facilities, and the development of economic incentives indicators and mechanisms to stimulate rational land use and protection. The normative monetary valuation of land is the base for land tax applied to calculate the annual amount of state and communal property land parcels rent for as well as the tax base for single tax payers of group 4.

The Tax Code of Ukraine (paragraph 269.1) determines that the land tax payers are the owners of land parcels, land shares and land users, except for single tax payers of groups 1-3 in the case of using the land for carrying out economic activity and group 4 that use the land for carrying out agricultural activities [16]. The land payment rates and privileges for the land tax payable in the respective territory are set by the local self-government bodies (paragraph 284.1 of the Tax Code). Boundary rent rate is set in Art. 274 and 277 of the Tax Code [16].

– for land parcels the normative monetary valuation of which is carried out is set at a rate of not more than 3% of their normative monetary valuation:

– for public lands – not more than 1%;

– for agricultural land – not less than 0.3% and not more than 1%;

– for forest lands – not more than 0.1% (from 01.01.2019);

– for land parcels that are in permanent use of economic entities (except for state and municipal ownership) is set at no more than 12%;

– for land parcels located outside settlements or within settlements normative monetary valuation of which is not carried out is set at no more than 5% of the normative monetary valuation of arable land unit in the Autonomous Republic of Crimea or by region:

– for agricultural land – not less than 0.3% and not more than 5%;

– for forest land – not more than 0.1%.

According to the Law of Ukraine of December 11, 2003 "On Land Valuation" [6] a normative monetary valuation of agricultural land parcels is carried out at least once every 5-7 years. The preliminary normative monetary assessment of agricultural land in Ukraine was conducted in 1985. According to the Strategy of Sustainable Development "Ukraine – 2020" it was planned to carry out a national normative monetary valuation of agricultural land in 2015 followed by its reassessment at least once

every 10 years; elaboration of the Decree of Ukraine Cabinet of Ministers on approving the Methodology of agricultural lands normative monetary valuation; approval of the Procedure of the agricultural lands normative monetary valuation [8]. Therefore its renewal was on time. On February 7, 2018 the Cabinet of Ministers adopted Resolution No. 105 “On Conducting a National (All-Ukrainian) Normative and Monetary Valuation of Agricultural Lands and Amending Some Resolutions of the Cabinet of Ministers of Ukraine”. The requirements for carrying out the Agricultural Land Valuation were determined by the task and the plan of measures for the implementation of works.

The implementation of this resolution was intended to give local authorities an up-to-date basis for determining the amount of payment for land without the need to attract local budgets or owners and land users and to significantly reduce the time to prepare for the auction of land lease rights to ensure a steady flow of land revenues to local budgets at the cost of land rent. Normative monetary valuation of agricultural land as on 01.01.2018 and 01.01.2019 (Table 1).

Comparative normative monetary valuation of arable land as on 01.01.2018 and 01.01.2019 in terms of administrative territorial entities is shown in table 2.

The new method of conducting normative monetary valuation of agricultural land parcels will result in lower revenues of budgets of territorial communities located in rural areas and village councils. Only arable land normative monetary valuation will reduce the cost by UAH 117.4 billion and will result in local budgets decrease this year. According to the calculations the highest normative monetary valuation has decreased by 30.1% in Rivne compared to 2018, in Kherson by 29.5%, in Volyn by 27.2%, in Zaporizhzhia by 26.2%, in Lviv by 19.9%, in Kyiv by 17%, Cherkasy by 15.5%. A slight reduction (1-5%) of the normative monetary valuation against the previous level has occurred in Kirovograd, Ternopil, Kharkiv, Chernivtsi and Chernihiv regions. Within the limits (1-5%) of the normative monetary valuation, there was an increase in indicators in Zhytomyr by 4.0%, Zakarpattia by 3.4%, Lugansk by 2.3% and Mykolaiv by 1.5%. In the Odessa region the maximum indicator was 10.3%.

Table 1. Normative monetary valuation of agricultural land as on 01.01.2018 and 01.01.2019

Administrative and territorial entity	Arable land		Perennial plantings		Hey-field		Pasture	
	2018	2019	2018	2019	2018	2019	2018	2019
APC	36946,33	26005	90452,56	90452,56	4517,83	4517,83	4369,16	4369,16
Vinnytsa	33073,42	27184	100903,0	100903,04	4964,03	4964,03	4431,95	4431,95
Volyn	29940,42	21806	27792,61	27792,61	14220,00	14220,00	11414,38	11414,38
Dnipropetrovsk	32525,99	30251	32517,96	32517,96	4541,96	4541,96	4613,91	4613,91
Donetsk	34854,68	31111	69852,22	69852,22	5762,35	5762,35	5698,55	5698,55
Zhytomyr	20580,98	21411	94709,77	94709,77	10782,73	10782,73	8321,82	8321,82
Zakarpattia	26377,87	27268	35619,60	35619,60	8704,70	8704,70	6359,42	6359,42
Zaporizhzhia	33838,40	24984	41221,34	41221,34	4839,13	4839,13	4402,67	4402,67
Ivano-Frankivsk	28567,62	26087	19793,75	19793,75	5031,17	5031,17	5021,58	5021,58
Kyiv	31970,15	26531	95962,43	95962,43	10805,30	10805,30	6757,52	6757,52
Kirovograd	32096,51	31888	21265,29	21265,29	5390,66	5390,66	4613,72	4613,72
Lygansk	26519,14	27125	86060,15	86060,15	8656,70	8656,70	4321,64	4321,64
Lviv	26622,12	21492	19731,41	19731,41	6345,32	6345,32	5870,50	5870,50
Mykolaiv	26360,16	27038	52928,66	52928,66	3889,56	3889,56	3889,56	3889,56
Odessa	28114,23	31017	61566,59	61566,59	5894,78	5894,78	4076,94	4076,94
Poltava	34252,51	30390	50900,21	50900,21	7146,28	7146,28	5438,84	5438,84
Rivne	31406,00	21938	29200,00	29200,00	13213,00	13213,00	8738,00	8738,00
Sumy	29426,66	26793	33587,51	33587,51	8700,24	8700,24	5678,65	5678,65
Ternopil	30039,38	29035	19435,45	19435,45	6212,02	6212,02	8026,35	8026,35
Kharkiv	32505,53	32237	69282,54	69282,54	5326,44	5326,44	4330,31	4330,31
Kherson	34698,86	24450	60815,31	60815,31	3165,47	3165,47	3165,47	3165,47
Khmelnyskyi	34495,59	30477	68899,34	68899,34	6263,58	6263,58	5467,44	5467,44
Cherkasy	39810,79	33646	61211,35	61211,35	10532,02	10532,02	4388,34	4388,34
Chernivtsi	33999,84	33264	79469,08	79469,08	6023,74	6023,74	4469,83	4469,83
Chernihiv	24423,15	24065	23356,52	23356,52	10052,42	10052,42	7812,68	7812,68
Ukraine	30937,85	27520,4	53861,39	53861,39	7239,26	7239,26	5667,17	5667,17

Source: statistical data of the StateGeoCadastre [15]

Thus, the introduction of a new normative monetary valuation of agricultural land will result in the loss of revenue base of budgets for individual territorial communities. Tax revenues to the budgets of local governments will decrease on the percentage reduction of the normative monetary valuation. The local self-government bodies make decisions about changing the amount of local tax rates according to the provisions of the Tax Code of Ukraine particularly as regards the land tax before the beginning of the next budget period.

Table 2. Comparative normative monetary valuation of arable land as on 01.01.2018 and 01.01.2019

Administrative and territorial entity	Arable land, thou. ha	NMV 1ha/UAH as on 01.01.2018	NMV 1ha/UAH as on 01.01.2019	NMV Variation 1ha/UAH as on 2019 p. до 2018 p. UAH	NMV Variation 2019 до 2018 %	NMV Variation on total area from 2019 p. till 2018 p.UAH
APC	1283,3	36946,33	26005	-10941	70,3	-14040585,3
Vinnitsya	1725,5	33073,42	27184	-5889	82,2	-10161469,5
Volyn	672,6	29940,42	21806	-8134	72,8	-5470928,4
Dnipropetrovsk	2127,4	32525,99	30251	-2275	93,0	-4839835,0
Donetsk	1652,7	34854,68	31111	-3744	89,3	-6187708,8
Zhytomur	1112,7	20580,98	21411	831	104,0	924653,7
Zakarpattia	200,2	26377,87	27268	890	103,4	178178,0
Zaporizhia	1903,6	33838,40	24984	-8854	73,8	-16854474,4
Ivano-Frankivsk	397,2	28567,62	26087	-2481	91,3	-985453,2
Kyiv	1356,1	31970,15	26531	-5439	83,0	-7375827,9
Kirovograd	1764,6	32096,51	31888	-209	99,3	-368801,4
Lygansk	1276,6	26519,14	27125	503	102,3	642129,8
Lviv	794,1	26622,12	21492	-5130	80,1	-4073733,0
Mykolaiv	1699,2	26360,16	27038	408	101,5	693273,6
Odessa	2075,5	28114,23	31017	2903	110,3	6025176,5
Poltava	1774,7	34252,51	30390	-3863	88,7	-6852962
Rivne	656,8	31406,00	21938	-9468	69,9	-6218582,4
Sumy	1226,3	29426,66	26793	-7489	91,1	-9183760,7
Ternopil	856,4	30039,38	29035	-1004	96,6	-859825,6
Kharkiv	1933,2	32505,53	32237	-269	99,2	-520030,8
Kherson	1777,9	34698,86	24450	-10249	70,5	-18221697
Khmelnitskyi	1252,7	34495,59	30477	-4019	88,4	-5034601,3
Cherkasy	1272,0	39810,79	33646	-6165	84,5	-7841880
Chernivtsi	330,8	33999,84	33264	-736	97,8	-243468,8
Chernihiv	1419,2	24423,15	24065	-368	98,5	-508073,6
Ukraine	32541,3	30937,85	27520,4	2968	89,0	-117380287,5

Source: statistical data of the StateGeoCadastre and author's calculations

Conclusions from the research. Normative monetary valuation of agricultural land in Ukraine is the basis of economic regulation of land relations in modern conditions. Such an evaluating enables local governments to exercise their powers on the basis of creating economic conditions for rational land use. The normative monetary valuation of agricultural land which came into force on 01.01.2019 creates new problems for local authorities and ordinary citizens who lease out their shares. The

corresponding budget revenues from the land payment will be reduced for local authorities and the income from rent traditionally tied to the normative parcel valuation will decrease for the citizens. Therefore the changes that have occurred in the legislation on land valuation require further revision in terms of balanced socio-economic development of rural areas as well as the reconciliation (interests) of land owners and leasers.

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