

оподаткування в Україні та запропоновано шляхи їх усунення. Висновки сформовано із зосередженням уваги на регуляторній функції податків, запровадженні стимулів інвестиційної діяльності.

Ключові слова: *система оподаткування, податкові надходження, Податковий кодекс України, прями і непрямі податки, економічний розвиток.*

Стаття посвячена проблемам применения адекватных налоговых механизмов в Украине. Проанализирована динамика формирования налоговых поступлений и условия налогообложения корпоративных прибылей и доходов физических лиц. Исследованы основные изменения в налогообложении, введенные новым Налоговым Кодексом Украины и другими нормативно-правовыми актами. Определены недостатки существующей системы налогообложения в Украине и предложены пути их устранения. Выводы сформированы с сосредоточением внимания на регуляторной функции налогов, вводе стимулов инвестиционной деятельности.

Ключевые слова: *система налогообложения, налоговые поступления, Налоговый кодекс Украины, прямые и непрямые налоги, экономическое развитие.*

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«HUMANE NATIONALISM» OF THE UKRAINIAN NATIONAL FRONT

The concept of «humane nationalism» of the Ukrainian National Front has been described. It is shown that its important components are the development of a united state of general interest or a nationwide Ukrainian state, the establishment of liberal democracy in it, and the holding of free elections.

Keywords: *humane nationalism, the Ukrainian national front, a dissident organization, a state of general interest, liberal democracy, free elections.*

The Ukrainian National Front (UNF) is a clandestine independent dissident organization that was functioning in 1964–1967 under the direction of Dmytro Kvetko and Zinovii Krasivskyi in USSR. The number of its members, presented in the scientific literature, ranges from 65 to 150 people [9, pp. 123, 125]. The Ukrainian nationalism, which is referred to as «humane», was the politico-ideological basis of the UNF. In general, the Third Great Emergent Congress decisions (1943) of the Ukrainian Nationalists Organization (OUN), the major platform (1944) of the Ukrainian Supreme Liberation Council (UHVR) and other documents of the Ukrainian National Liberation Movement of the period of the Second World War influenced the theoretical and major concepts of the UNF [2, p. 250; 6, p. 343]. It should also be emphasized that the UNF followed the ideas popularized by such OUN theorists as Petro Fedun («Poltava»), Osyp Dyakiv («Hornovy»), Vsevolod Bohdan («Ramzenko»).

The policy documents of the Ukrainian National Front became the basis of the study. The works of such Ukrainian scholars as: Y. Zaitsev, B. Zakharov, I. Myshchak, M. Pasichnyk, A. Rusnachenko, Y. Seko, V. Yanko were used in the preparation of the scientific research, which, however, did not adequately cover issues related to the political and ideological principles of the Ukrainian National Front. Therefore, this study aims to characterize the concept of «humane nationalism» of the Ukrainian National Front.

According to B. Zakharov, one of the brightest pages of the history of resistance to the Soviet totalitarian regime is the activities of the Ukrainian National Front. The uniqueness of the UNF lies in the succession of the national struggle, and at the same time, the existence of a concrete, deployed political program, concrete tasks and steps towards the realization of

goals that have not been since the time of the OUN-UPA. Unlike all previous clandestine organizations the UNF the first developed a program that was not based on either the principles of Marxism-Leninism, as the Ukrainian Workers' and Peasants' Union (UWPU), or on the basis of integral nationalism, as the Ukrainian National Committee (UNC). The UNF programmes are based on the democratic principles of freedom and equality, concerning all spheres of public life. The UNF is the first clandestine organization, which had a permanent periodical publication «Volya and Bat'kivshchyna» («Liberty and Homeland») [3, p. 74].

In general, the UNF ideology was based on the principles of the Ukrainian nationalism; politics, strategy and tactics, and the construction of the clandestine organization were based on the principles put forward and implemented by the OUN. Considering itself the heir to the ideas and the status of the OUN, the UNF did not appropriate of its name. But it was in fact the branch of the OUN, organized by a cohort of the Ukrainian nationalists who fought for the will and statehood of Ukraine [10, p. 12].

«Humane nationalism», contrary to chauvinism and imperialism, was proclaimed as the ideological foundation of the UNF struggle for independence. Y. Zaitsev emphasizes that with the help of the concept «humane nationalism», the UNF separated from the negative perception of the integral nationalism of Dontsov type by the people of the eastern territories [2, p. 250].

In one of the policy documents («National liberation struggle and crimes of colonialists», published in the UNF magazine «Volya and Bat'kivshchyna», November, 1964) there contains the UNF point of view on «humane nationalism». Thus, it emphasizes that the nationalism of the liberated peoples or those, who struggle for liberation is humane nationalism: a fair, directly opposite to the degenerate chauvinistic nationalism that may be turned into imperialism. It is determined that the cause of imperialism is colonialism, and nationalism is against it. No nation can figure on success in the fight against colonialism, if it does not act under the banner of humane nationalism. Liberation from the colonial oppression of the peoples of America, Asia, and Africa has been a consequence of their nationalism, with the help of which they have torn apart the colonial chains [10, p. 97].

The founders of the UNF thought that with «humane nationalism» the young states of Asia, Africa rejected the idea of capitalism and communism, and chose their own way to prosperous, progressive life, corresponding to their conditions, traditions and time. Following the ideas of nationalism, the young states quickly move forward, rejecting colonialists and imperialists from their path [10, p. 97].

According to the plan of the UNF, Ukraine, standing on the positions of «humane nationalism», is going to observe the fall of Moscow imperialism and wait for its national liberation. In addition, being independent Ukraine should liberate all the enslaved peoples of Eastern Europe, ensure that, at the ruins of the hated by everyone colonialism and imperialism, the liberated nations start to build national socialism, a fair, viable and prosperous society. The basis of the foreign policy of the liberated states should be the principle of non-interference in the affairs of other states [10, p. 97].

«Humane nationalism» of the UNF assumed that the future Ukrainian state, for which there was no unified name, besides the names used in various documents of the organization: «the Ukrainian independent state», «the National Republic of Ukraine», it should include its ethnographic boundaries, the lands, seized by colonialists [1, p. 311]. The Ukrainian state must be a democratic, social, legal republic with national socialism, built on the principles of autonomy, democracy, prosperity, social justice and freedom [8, p. 125]. It should correspond to the best traditions and slogans of the national liberation movements of the Ukrainian people from the ancient to the newest times, in which the lost freedom will be returned to man, national culture will flourish, there will be freedom of speech, press, public and political

groups, equal rights to all nationalities, the principle of peaceful and friendly coexistence with neighbours [1, p. 312].

«Humane nationalism» of the UNF is closely connected with the problem of statehood. The clandestine organization sought to build a state of general interest or a nationwide Ukrainian state, in which the people would take the most active part in political decision-making. It will not stand above the people and against the people, but it will serve it, and will be a mechanism designed to regulate the relations between citizens, to ensure their rights and interests. Such a state will be completely sovereign in its external and internal actions. The people will be the bearer and source of its sovereignty. Consequently, the state of general interest should be for the people, built on the principles of autonomy and centralism, which will ensure local and national interests [10, p. 98].

The concept of «humane nationalism» of the UNF proclaimed the need to establish liberal democracy in the future Ukrainian state. It is in this political regime that the people will have full freedom, freely express their thoughts, freely choose their representatives, show initiative, enthusiasm, make a lot of creative initiatives concerning leadership and governance, develop, improve, and strengthen the state mechanism [10, pp. 99, 100]. Particular attention was paid to the holding of free elections, which are one of the most important stable institutions of democracy. In this context, the practice of non-alternative elections holding in the Soviet Union was subjected to crushing criticism. Thus, one can state that at first electoral democracy was to be established in the Ukrainian state, that is, such a form of political regime, in which the bodies of the supreme state power are elected through free, equal, regular and competitive elections, involving all personable citizens, and that minimizes the possibility of falsification of election results. In turn, electoral democracy was supposed to be transformed into liberal democracy, in which the will of the majority and the ability of elected representatives to exercise power are limited in the name of protecting the right of adherence to appropriate legal procedures, private property, privacy, freedom of speech, freedom of assembly, and freedom of religion.

«Humane nationalism» of the Ukrainian National Front confirms the thesis that the Ukrainian dissident movement has acquired a national-democratic character, as well as a focus on finding social and national justice [12, pp. 117, 118]. The UNF has clearly declared its aim to fight for the full independence of Ukraine through revolutionary changes, the creation of a national and social state, where the rights and freedoms of a citizen, the rights of Ukrainians for free development and the equality of all nationalities in Ukraine will be prioritized [4, p. 66]. Consequently, based on the foregoing, one can state that the concept of «humane nationalism» of the Ukrainian national front is quite relevant in our time.

Some of its principles can be applied in developing the main directions of internal and foreign policy of the modern Ukrainian state. At the same time it has absorbed those political and ideological principles (the denial of the mono-party system, anti-imperialism, the non-connection among OUN members with the help of any philosophical theories (idealistic or materialistic) and religions; ensuring wide civil rights and freedoms, the observance of the rights of national minorities in the future Ukrainian state, the construction of a classless society in it with a national ownership of the means of production; recognition of democracy as the basis of the political system in the Ukrainian state; rejecting the previous principles of the OUN such as anti-party status, monocacy, integrality, leadership, idealism, nationocracy, imperialism(interpreted as the desire of the nation to rule over other nations in order to serve «interests of progress»)), that were formed in the Ukrainian nationalism precisely in the 1940-1950's when the Ukrainian Rebel Army was acting. As it has been pointed out by the prominent theoretician of the OUN of this period, Petro Fedun-Poltava, the transformed Ukrainian nationalism was the product of the synthesis of the previous stages of the liberation struggle of the Ukrainian people: from the generation of 1917–1920 it took the idea of

democracy, from the Ukrainian communists – the idea of a classless society, from the nationalism of the 1930's– uncompromising attitude to autonomy and unity [4]. The concept of «humane nationalism» is also consistent with P. Poltava's statement that the main idea of Ukrainian nationalists should be «Ukrainian independent and united democratic republic» [11]. Actually, the Ukrainian National Front sought it.

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Охарактеризовано концепцію «гуманного націоналізму» Українського національного фронту. Показано, що важливими її складовими є розбудова соборної держави загального інтересу або загальнонаціональної української держави, встановлення в ній ліберальної демократії, проведення вільних виборів.

Ключові слова: гуманний націоналізм, Український національний фронт, дисидентська організація, держава загального інтересу, ліберальна демократія, вільні вибори.

Охарактеризовано концепцію «гуманного націоналізма» Українського національного фронту. Показано, що важними її складовими є розвиток соборного государства общего интереса или общенационального Украинского государства, установление в нем либеральной демократии, проведения свободных выборов.

Ключевые слова: гуманный национализм, Украинский национальный фронт, диссидентская организация, государство всеобщего интереса, либеральная демократия, свободные выборы

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THE CONCEPT OF THE HYBRID WAR OF THE RUSSIAN FEDERATION AGAINST UKRAINE: INFORMATION CONTEXT

The article is devoted to the essence and distinctive features of informational war which is one of the components of the hybrid war and as a phenomenon has existed from ancient times. Methods and means of information struggle are an integral part of modern armed conflicts, which allow to attack without declaring war between the parties of the conflicts. Technologies of information warfare allow to fight without direct contact. The author argues that informational attacks against Ukraine have started long ago. Its actions impair the situation inside the country and create a negative image of Ukraine abroad. There were described the main directions and methods of informational and psychological influence on the consciousness of Ukrainians and the specifics of their application. Significant sources of information propaganda of the Russian Federation were revealed.

Key words: hybrid war, information warfare, propaganda, manipulative technologies, fake messages.

The Russian Federation during all period of Ukrainian independence prevented its Euro-integration aspirations. The main objective of the Russian Federation is to subordinate the Ukrainian state to its own geopolitical goals, to restore and expand control over the part of the world and to preserve the global hegemony lost with the collapse of the USSR and economic decline.

Revolution of dignity, the collapse of the pro-Russian government in Ukraine and the emergence of a pro-Western government have demonstrated the desire to reduce the influence of Moscow on both the domestic and foreign policy of Ukraine. The Maidan has shown the formation of energetic civil society committed to pressing for the implementation of serious reform measures and determined to draw closer to the EU. Russia responded to the change of government in Kyiv by seizing Ukraine's Crimea region and annexing it in March 2014. In April 2014, armed pro-Russian separatists supported by Moscow seized parts of the Donbas region of eastern Ukraine. In recent years, the character of Russia's hostile actions against Ukraine is determined as hybrid conflict or hybrid unannounced war.

The hybrid war does not reject military actions, but reinforces them by opposition on various dimensions - political, economic, humanitarian, cultural and other. In the context of the hybrid war, we can speak about an asymmetric warfare characterized by inequality of the forces in the conflict parties and an attempt to use disadvantages of each other; an irregular war, when non-state formations as a subject of conflict use methods uncharacteristic for state regular troops; economic, political, informational war, when non-military means are applied in the relevant fields to achieve the equivalent of military victory.