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BASIC PRINCIPLES OF LABOUR LAW IN GERMANY

Labour Law above all comprises state and independent provisions regulating the relationship between employer and employee and also sets down the legal framework and conditions for the job at hand. State provisions consist of laws and ordinances; autonomous provisions, that are set without state influence, take the form of collective agreements, internal works agreements and accident prevention regulations. Labour Law also includes the principles of case law (especially those of the Federal Labour Court).

The traditional purpose of Labour Law is to protect employees from encroachments on their personal life, from economic disadvantages and from health risks associated with the exercise of a particular job. Previous experience has shown that contractual freedom of employer and employee and the responsibility of the employer for the safety and health of his employees do not guarantee the social and health-related protection that is required. A reaction to this was the development of an independent Labour Law taking the form of statutory occupational safety and health provisions. According to the new information and communications technology available, the protection of personal life and data protection take on ever greater significance.

Furthermore, most provisions under Labour Law are also designed to regulate working life. Labour Law must therefore be designed in such a way that, while fulfilling its main objective of ensuring occupational safety and health, it is also flexible enough to guarantee the required scope for adjustments made necessary by company-related or economic necessities. Today this applies particularly to the provisions of collective agreements accepted with a number of companies simultaneously – which are today responsible for much of Labour Law – and to internal works agreements that are limited to the operation of the company. According to the Federal Constitutional Court, the trade unions and employers' organizations are obliged to ensure working life is regulated in a sensible manner.

A characteristic feature of the structure of German Labour Law is that it in no sense has one uniform form laid down by the government. Its content is determined not only by the state but also to a large extent by the parties involved in achieving collective agreements and by the partners cooperating in the working environment (the works council and the employer). In spite of many overlapping duties and close links, these very different parties responsible for Labour Law have differing obligations to fulfill in the field of social policy.

The government passes laws guaranteeing a minimum standard for conditions of employment, laws and ordinances designed to protect employees from health risks, from overwork and excess strain. Furthermore, the

government provides the legal framework for ensuring autonomy in collective bargaining and for the participation of employees' representatives in works and management decisions.

State Labour Law jurisdiction is designed to ensure that legal disputes with regard to the employment relationship, the collective agreement and the works constitution can be solved or decided upon amicably. Important areas of the law relating to contracts of employment and almost the whole of law on industrial action, however, have not yet been legislated upon.

The framework of German Labour Law is influenced by the collective agreements reached between the trade unions and the employers' organizations. These organizations are bound under the Basic Law to lay down comprehensive terms and conditions of employment and to adjust them continually to suit prevailing economic and social developments.

The importance of labour law can be seen in the fact that of the working population of almost 28 million in the original Federal Lander, around 22 million are employees liable to pay social security contributions; 2.5 million civil servants in the Federal Republic must be added as it was before unification. For employees and their families, labour law does not only regulate the material basis of their lives, but rather is of crucial importance for realizing their personal rights by setting the conditions under which an employee has to spend the major part of his or her day.

Adequate working conditions are not only a social and humanitarian obligation; giving a more human face to the working life is also a matter of common sense in economic terms too, since productivity is crucially dependant on the health, the capabilities and the readiness to work of the workers.

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THE TAX ON CHILDLESSNESS IN UKRAINE: PROSPECTS FOR IMPLEMENTATION

It should be noted that the tax depending on whether the payer of children is not new to the financial law. A similar tax was first introduced in ancient Rome, Camille censor in 351 BC In 1909, the People's Assembly of Bulgaria was adopted bill on tax bachelors on which each such person after thirty years had to make 10 francs annually to the needs of public education.

In 1941, the Presidium of the Supreme Soviet of the USSR was first introduced tax on childlessness as a "tax on bachelors, singles, small families of citizens." Taxpayers were citizens of the Soviet Union had no children, men aged 20 to 50 years, and women who married between the ages of 20 and 45. The tax rate varied depending on the earnings of citizens in their main job. Tax consulted and kept on the job with a tax on personal income. In