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THEORETICAL ASPECTS OF DETERMINING THE PLACE OF FINANCIAL LAW IN THE SYSTEM OF LAW

Purpose. *The article is focused on the substantiation of the place of financial law in the system of Ukrainian law.*

Methods. *Achievement of the stated objective is carried out by means of comprehensive and consistent application of the corresponding scientific instrument presented by such methods of scientific analysis as: dialectical, system and structural, formal and logical, historical, comparative and legal, method of analysis and synthesis, etc.*

The author of the article provides ***results*** *of the research of the problems concerning the place of financial law in the system of Ukrainian law and the inter-branch relations of financial law and other branches of law.*

The author has defined the criteria for the allocation of financial law in the system of Ukrainian law and the sphere of relations regulated by the financial law of Ukraine. The author has substantiated the preservation of the subject matter and the method of legal regulation as the main criteria for construction the system of law, defining the scope of regulation and the internal structure of the financial law branch. The problems of correlation of financial law and legislation have been studied. The possibility of applying additional criteria for structuring the system of law and the delineation of financial relations and relations regulated by other branches of law has been substantiated.

It has been stated that the development of the system of law, the allocation of branches of law, adjustment of the subject matter of each branch of law are carried out in accordance with the objectives and tasks of the branches of law, which are distinguished by legal science and social practice, taking into account the dynamics of social relations and the needs for their further development.

After Ukraine gained independence there were fundamental changes in the system of social relations. Financial law in the new environment continues to have the aim to ensure the funding of public spendings. But this aim is now subordinated to more distant objectives – to ensure the stability of the monetary item, price and financial stability, achievement of stable rates of economic growth and macroeconomic stability.

Relationship of financial law with other branches of law are manifested in the impact of financial law on other branches of law and the scope of their action, as well as the reverse impact of other branches of law on financial law and financial relations.

Conclusions. *Taking into account the above objectives, inter-branch relations, social role of financial law, homogeneity of the subject matter of financial law and unity of the legal regulation method, it should be recognized as one of the fundamental (core) branches in the system of Ukrainian law.*

Key words: subject matter of financial law, method of financial law, objective of financial law, system of law, branch of law, relations of branches of law, legal regulation, legal influence.

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1. Introduction

Determining the place of financial law in the system of law involves the study of such key components as: the establishment of the subject matter of financial law and its regulatory boundaries, the delineation of the subject matter of financial law and related branches of law, the identification of the basic relationships of financial law with other branches of law. There are a number of factors that determine the relevance of the study of this topic.

First of all, the urgency of the problem of the place of financial law in the system of law is grounded by the lack of certainty of the regulatory boundaries of this branch of law. The transition to market relations led to a complete revision of Ukraine's financial legislation and at the same time caused the need to review theoretical approaches to understanding financial law. There are different positions in the science of financial law in regard to the definition of the subject matter and structure of this branch of law, as well as on the possible ways of its further formation. This doctrinal uncertainty is considered as the main problem of the science of financial law in modern scientific research.

The uncertainty of the regulatory boundaries of financial law causes problems in distinguishing between financial law and other branches of law. The solution of these problems has a significant theoretical and applied value, and they are at the centre of attention of scholars specialized in financial law, but until now they were not the subject matter of separate scientific monographic studies.

The next factor of the relevance of the research topic is the intensity of financial law relations with other branches of law, which is determined by the social role of this branch of law. This role resides not only in the regulation of social relations, which form the subject matter of financial law, but also in the influence on other social relations through the legal regulation of financial relations.

One more condition for updating the problem of the place of financial law in the system of Ukrainian law was the processes related to the integration of Ukraine into the European Community. These processes require looking for the ways of harmonizing the European, on the one hand, and Ukrainian national – on the other hand, understanding of the social role of financial law. It means that financial law should find its place in the system of balancing monetary and fiscal relations according to the best European models.

It is also necessary to draw attention to the practical significance of this, at first glance, purely theoretical topic. One of the main problems that constantly arise in judicial practice is the delimitation between public and private relations, in particular, financial and civil relations. The problem of delimitation within public law is often of practical importance, for example, while applying the provisions of the legislation on liability of legal entities. The system of financial legislation is not properly structured in many ways just because of the doctrinal uncertainty of the subject matter of financial law. Much of the financial and legal subjects within educational process is simultaneously duplicated without the allocation of sectoral aspects by other public, private and complex legal disciplines. We constantly experienced all these problems on our own experience of practical work of a lecturer, practicing lawyer and a member of the Scientific Advisory Board of the Supreme Court of Ukraine.

Despite the mentioned urgency of the topic and the practical significance of solving the problem of the place of financial law in the system of Ukrainian law, it has been recently studied only fragmentarily, and the results of such research have been stated in certain articles and in larger scientific developments focused on other problems.

The indicated factors determine the objective of this work, which is the development of theoretical provisions that determine the place of financial law in the system of Ukrainian law and can be used to improve financial legislation and the practice of its application.

Achievement of the stated objective is carried out by means of comprehensive and consistent application of the corresponding scientific instrument presented by such methods of scientific analysis as: dialectical, system and structural, formal and logical, historical, comparative and legal, method of analysis and synthesis, etc.

2. The subject of legal regulation

The existing legal structure is based on the allocation of the branches according to the criteria of the subject matter and the method of legal regulation. The famous lawyer N.H. Aleksandrov wrote in this regard: “Soviet legal science has long admitted that the subject matter of legal regulation, that is, a certain type of social relations regulated by the law, is the main (if not the only one) feature that distinguishes one branch from another” (Aleksandrov, 1958). The subject matter of legal regulation provides unity to the content of legal norms of the relevant branch of law, therefore the position of N.H. Aleksandrov has not lost its relevance in contemporary socio-economic conditions.

After Ukraine gained independence there were fundamental changes in the system of social relations. There were new objectives and tasks, the awareness of which resulted in the expansion of the subject matter of financial law, which included public relations to ensure a rational movement of money with the participation of banks and other financial institutions, besides relations on the formation, distribution and use of state centralized and decentralized funds of monetary means. This natural extension of the subject matter of financial law has complicated the problem of delimitation of financial law and other branches of law.

The radical change in the nature of public relations after Ukraine gained independence, as well as theoretical and practical problems associated with the application of traditional criteria of sectoral division, became the basis for the scientific search for

additional criteria for building the system of law, which is the positive process. However, there are increasing propositions in regard to the complete refusal from the existing sectoral division and radical reorganization of the system of law.

For example, professor R.S. Melnyk in his article "The Subject Matter of Administrative Law" substantiates that the introduction of the category "subject matter of legal regulation" into the scientific circulation was made by professor M. Arzhanov in contrast to the Western European theory of the division of the law into public and private. On this basis, the author of this article has made a categorical conclusion, according to which "the concept of the subject matter and method of legal regulation suggested by the Soviet scholars as the criterion for delimitation of branches of law is artificial and non-viable" (Melnyk, 2018).

The use of Lenin thesis on "non-recognition of anything private" in Soviet law, when "everything in the sphere of economic activity is public and legal, but not private" (Lenin, 1970), really caused significant deficiencies in the process of scientific research of the law system. But this does not refute the leading importance of the subject matter and method of legal regulation, which are objective criteria for constructing the system of law and meet the essential issues about what exactly and how (in which way) regulates the law.

Thus, professor R.S. Melnyk, despite the categorical conclusion about the artificiality and non-viability of the subject matter of legal regulation, does not offer any other, alternative regulatory sphere of law. He directly admits that the category of "subject matter of administrative law" can be used to indicate the extent of its regulatory influence, and further establishes the scope of regulation of administrative law, mainly through the indication of social relations that are regulated by this branch of law. Thus, the logic of denial of the subject matter of legal regulation as the criterion for constructing the system of law is denied by its actual use in the same article to determine the internal structure of administrative law. The only deviation from the concept of the subject matter of legal regulation is the position that the law, along with social relations, may also regulate the various factual actions that, according to professor R.S. Melnyk, "do not cause legal consequences, including for private individuals, so in this case there is no legal relations" (Melnyk, 2018).

The stated proposition seems to be rather controversial. In our opinion, if person's actions do not give rise to any legal consequences, then they should not be regulated by the law in this part. For example, regulations should not establish potato cooking instructions. However, if such cooking affects the interests of other persons or public interests, in these cases there are certain sanitary standards, rules of fire safety and other rules, which inevitably gives rise to the corresponding legal relations related to the observance of these rules and control over their observance. Listed examples of the regulation of actual actions in the article by professor R.S. Melnyk, in our opinion, cause not only real, but also legal consequences, that is, these examples are indications on the actual content of certain legal relations. For example, patrolling the streets by the police is one of the ways to perform public and legal obligation of this agency to ensure public order, when powers in relation to third parties (verification of documents, recording and termination of offenses, etc.) may be exercised in the process of its implementation. Rule-making and legislative activities can not also be carried out beyond the limits of the relevant administrative or constitutional legal relations.

It should be also noted that the same actual action can be taken for simultaneous implementation of completely different legal rights and obligations and/or at the same time create legal consequences (to be a legal fact) in various branches of law. For example, if an administrator of budgetary funds has legally paid a payment for the performed works, then this action was carried out simultaneously and in accordance with the civil and legal obligation to the performer of works, and in accordance with the financial and legal obligation to the chief administrator in regard to the purposeful use of budget funds. In turn, receiving the payment by the executor of works is the realization of his civil right, as well as the legal fact that generates for him certain tax consequences. Thus, the actual activities of the subject of law, including the state authority, even if there is the possibility of its regulation outside legal relations, can not be the main criterion for the construction of the system of law.

Thus, it is social relations that are generally recognized as the main, and in our opinion, the exclusive subject matter of legal regulation. Therefore, it is impossible to exclude the use of the criterion of the subject matter of legal regulation in its classical, traditional sense in the process of structuring the system of law.

It should be also noted that the leading concept of the subject matter of financial law has never contradicted the generally accepted in the world dualistic division of the law into private and public, since financial legal relations are exclusively public legal relations.

3. Method of legal regulation

The method of legal regulation as a criterion for the allocation of branches in the system of law appears because social relations as the subject matter of legal regulation can be differentiated on different grounds. For example, we can allocate energy law, agricultural law, insurance law, banking law, etc. But the legal science started to determine without reasons such group of relations as the subject matter of each basic branch of law, which is homogeneous in accordance with the method's feature that needs to be regulated by this group of relations. As noted by H.K. Tolstoi, "the subject matter of the basic branch of law can be only such a set of social relations, the qualitative definition of which manifests itself in the specifics of the method of legal regulation" (Tolstoi, 1970).

Professor R.S. Melnyk offers for the delimitation of the branches of law "to use relevant theories developed by European authors and approved by the practice of law enforcement, such as: the theory of subordination, the special and legal theory and two-stage theory, but not the concept of the subject matter and method of legal regulation" (Melnyk, 2018).

We support the proposition to use these theories and achievements of European legal thought, but do not agree with their categorical opposition to the concept of the subject matter and the method of legal regulation. Revealing the content of the theory of subordination, professor R.S. Melnyk points out that the presence of the feature of power-subordination confirms the public and legal nature of the relevant relations (Melnyk, Bevzenko, 2014). In our opinion, the above is consistent with the domestic concept of the division of social relations in accordance with the method (way) of their legal regulation into relations based on the legal equality of the parties, and into relations of power-subordination. Of course, one can provide many differences in the theory of subordination and the concept of the method of legal regulation, but, in our opinion, there is no significant contradiction, incompatibility between them. In any case, such incompatibility can not

be grounded only by the country and the political conditions, where these legal theories were developed. Besides, both the theory of subordination and the two-stage theory make it possible to differentiate only the private and legal, public and legal relations and do not answer the question of how to fulfil further structuring of the system of law.

It should be agreed with the position of professor R.S. Melnyk that "the establishment and maintenance of human rights and freedoms must be manifested not in one sphere of functioning <…> of subjects, but in all existing ones. In other words, the human-centrism concept should be implemented not only within the scope of public and service activities of public administration entities, but also in cases of limiting the legal status of a private person. "Compulsion can and must have a human face!" (Melnyk, 2018).

Professor R.S. Melnyk's indication that "all social relations regulated by the norms of administrative law are managerial, that is, those that arise in the sphere of public administration (public management)" is important and relevant for the sphere of financial and legal regulation (Melnyk, 2018). At the same time, it is not necessary to be so rigidly opposed to the term "administration (management)" and the term "power". The authoritative nature of relations in the field of financial activity does not exclude the presence of both financial and legal responsibilities and the rights within dependent party, as well as the need to ensure the implementation of constitutional rights and freedoms in the process of implementing financial activities. However, even in those areas, when financial and legal regulation is closely related to civil transactions, it remains public and legal nature and has an authoritative feature. For example, a loan agreement between a bank and a client is purely civil transaction, which does not exclude the existence of financial and legal obligations of the bank related to the implementation of credit operations (formation of reserves, observance of economic standards of credit risks, etc.). The specifics of the material object of financial relations (funds of monetary means), as a rule, has the original nature of financial (branch) rights of the dependent subject from his financial and legal responsibilities, which, unlike administrative law, are clearly manifested in the process of implementing public and service financial activities (for example, in the process of rendering services for taxpayers). Therefore, the authoritative feature is present in all financial relations.

Based on the foregoing, it may be concluded that financial law exclusively regulates public relations using the imperious method of legal regulation.

4. Problems of applying criteria of the subject matter and method of legal regulation

The application of the criteria of the subject matter and method of legal regulation does not exclude difficulties in the process of delimitating the sectoral pertain of specific legal norms and regulated by them social relations.

The structuring of law and the allocation of branches of law are definitely determined by objective factors, which are the subject matter and method of legal regulation. However, the patterns in the social, including in the legal sphere, do not have the character of absolute conditionality. The emergence, existence or disappearance of social relations may depend on subjective factors (for example, the emergence and existence of collective-farm relations for a certain period of time).

Different scientific views on the legal nature of objectively existing social relations may be even more subjective. There is a negative tendency in modern sectoral legal studies of grounding the widest possible subject matter of regulation of that branch of

law represented by a particular scholar. This tendency is periodically manifested in the science of financial law in attempts to extend the sphere of financial and legal regulation to all monetary relations. This approach, in our opinion, is false. Besides, it is in no way aimed at increasing the role of financial law in the system of law, but, on the contrary, erodes its boundaries and transforms the financial law into a complex branch, secondary (derivative) formation in the system of law.

The aggregate negative result of the absence of a clear theoretical delimitation of the subject matters of legal regulation of various branches of law is the inability of the legal science to create a sound theoretical basis for solving necessary, urgent tasks in the law-making and law enforcement spheres. For example, such basic legal concepts as financial, tax, budget law are practically not used by the legislator due to the unclear and ambiguous definition of these concepts in the theory. Instead, the legislator defines only relations in the general provisions of the Budget and Tax Codes of Ukraine, regulated by the relevant Codes, although they can be determined by reading the relevant Codes. A similar situation is observed in other areas of regulatory regulation. The highest level of reflecting the sectoral theory is realized in the Civil Code of Ukraine, where the legislator already defines relations regulated by civil law, and not only by the Code, which gives much clearer benchmarks for judicial practice, although this situation is far from ideal. As a result, there are numerous problems in various spheres of law enforcement, a vivid example of which is the highly ambiguous judicial practice of delimitating the competence of general, commercial and administrative courts of Ukraine.

Recognition of the subject matter of legal regulation as the main criterion for building the system of law and the division of law into branches involve greater attention of science to the allocation of the types of social relations as the subject matter of legal regulation and their differentiation from other types of social relations. It is necessary to allocate various branch relations in any complex of legal relations, even in cases of their close interconnection, and not to declare this complex in general by the same relations. Therefore, we consider it false, when certain scholars admit the existence of public and private relations and legal relations (Razuvaev, 2002), and we also consider it necessary to distinguish between relative and absolute property relations. In our opinion, there are currently no grounds for admitting special regulation of absolute relations by financial law that are properly regulated by civil law. Absolute relations, regulated by civil law, and closely related to financial and legal relations are distinguished even in such legal constructions as a tax pledge. Similarly, financial and legal relations should be clearly distinguished in such complex formations as banking or insurance law.

The author of this work admits the scientific importance of the research aimed at detailing the features and further development of the legal category of the legal regulation method, in particular, the allocation of such methods of legal regulation as prohibition, prescription, and permission. However, such details are difficult to apply to use the method of legal regulation as precisely the criterion for sectoral differentiation of law, since the norms of all branches of law may contain prohibitions, prescriptions and permissions. Also, the division of the main methods of legal regulation into imperative and dispositive does not allow to determine unambiguously the sectoral affiliation of a specific legal norm, since civil law also contains a significant number of imperative norms. However, the features of

legal equality of parties or relations of authoritative nature, as a rule, are manifested in the analysis of each specific norm of law and its regulated public relation, and therefore can be effectively used to differentiate between the norms of private and public law, including for the distinction between civil, financial and legal norms and relationships. At the same time, these features are not the universal criterion for sectoral delimitation. In particular, it is difficult to use them to choose the sectoral affiliation between public law branches (for example, to distinguish between administrative and financial law).

Therefore, to determine the limits of the regulatory influence of financial law, as well as to distinguish between financial and other sectoral relations, it is expedient to use not only the criteria of the subject matter and method of legal regulation, but also other additional criteria.

5. Correlation of law and legislation

Significant features of determining the place of financial law in the national legal system are the existence of a well-developed financial legislation in Ukraine and a high level of development of the doctrine of financial law. The existence of special acts of financial legislation, in particular codes, makes it possible to use legislation to determine the sectoral pertain of legal norms, including the application of special and legal theory. However, such an application is limited to the inclusion of a significant number of provisions into the codified acts of financial legislation that formulate the norms of other branches of law.

In our opinion, the difficulties of sectoral qualifications are associated in many respects with insufficient research of the correlation of law and legislation. As we know, legislation and law correlate as the form and content. However, the full reflecting correspondence of the form and the content in practice is unattainable, and in some cases even inappropriate. Therefore, finding a normative provision, which is to be applied in the text of financial legislation's act does not mean that it necessarily formulates the norm of financial law. Moreover, the acts of financial legislation often use the wording, which simultaneously contain both financial and legal requirements, and the requirements of another branch affiliation in the same text of one sentence.

For example, according to Part 8 of the Art. 51 of the Budget Code of Ukraine "Administrators of budgetary funds organize budgetary commitments, taking into account the changes made to the special budget's fund". This legislative provision stipulates both the text of financial law norm, and also logically establishes the norm of civil law, which gives the managing organization of budget funds the right to request changes to the concluded civil and legal (commercial) agreements, which at the same time is its financial and legal obligation. Thus, we have a certain combination (coincidence) and normative basis, and the actual content of financial and civil relations, but their legal content is completely different (the financial obligation of the administrator of budget funds owed to the state or to the territorial community, on behalf of which the chief administrator of budget funds and financial control agencies operate; and its civil right with respect to the other party to the transaction). Consequently, it is impossible to identify the norms of law and the relevant provisions of legislation. Unlike the normative provision, the law norm as the primary base element of the basic structure of law can not be comprehensive. In particular, the norm of financial law always has a purely financial and legal nature, and the public relation regulated by it is always financial legal relationship.

In order to further improvement of financial legislation, we offer to define the main features of relations in the general provisions of the Tax and Budget Codes of Ukraine, which are respectively regulated by tax and budgetary laws, but not to define only the composition of relations regulated by the mentioned Codes. The definition of such features will allow to exclude most of the normative provisions from these Codes that formulate the norms of non-financial, and other branches of law. Although there is no "legal purity" in any of the existing Codes, including the Civil Code of Ukraine, but the legislator's aspiration to maximize the achievement should be one of the priority objectives of the rule-making technique in the process of legislation's codification.

The task of the normative consolidation of the basic principles of financial legislation also requires the need to develop and adopt a general law on the financial and credit system of Ukraine, since the objectives, principles, system and other general provisions of financial legislation can be statutory consolidated only in this law.

6. Objectives of financial law

Recognition of the subject matter and method of legal regulation as the main objective criteria for the structuring of law, in our opinion, does not exclude the use of other criteria for both the construction of the system of law and for solving the tasks of determining the sectoral pertain of specific legal norms and regulated by them social relations.

Objective criteria for constructing the system of law indirectly affect the process of forming the system of law – through the cognition and awareness of the patterns of the development of social relations and their legal regulation, the formation of the objectives of legal regulation and further law-making activity. Therefore, the objectives of legal regulation as criteria for the allocation of branches of law and the definition of their regulatory boundaries at the stages of reforming social relations are at the forefront. It should be noted that the objectives of law in the classical world of jurisprudence were paid much more attention than in domestic jurisprudence. For example, Friedrich Carl von Savigny and Rudolf von Jhering used the objectives of law to distinguish between private and public law (Jhering, 2006).

Taking into account the experience of defining the objectives of system balanced regulation of monetary and fiscal relations in European countries, and on the basis of perception of this experience by the legislation of Ukraine (Articles 99, 100, 116 of the Constitution of Ukraine, Articles 1, 6 of the Law of Ukraine "On the National Bank of Ukraine"), we believe that the objectives of financial and legal regulation, along with the provision of financing public spendings, are the provision of the stability of the monetary item of Ukraine, price and financial stability (stability of money circulation), keeping sustainable economic growth, which in total is aimed at achieving macroeconomic stability in the country.

7. The influence of financial law on relations undergoing outside the subject matter of regulation

It should be noted that the range of relations that should be aimed at achieving the above objectives is much wider than the range of relations that directly forms the subject matter of financial and legal regulation. Even the spending of budget funds is mediated by relations that are regulated by other branches of law. Transactions of the National Bank of Ukraine, which assist to carry out the issuance of money and support of the stability of the banking system, are civil and legal ones. However, civil law establishes

only the rights and obligations of the parties to the transaction and this regulation is not directly aimed at achieving public macroeconomic objectives. On the other hand, financial law can not and should not implement the legal regulation of civil relations, even if their material object is budgetary or issuing money. Financial law does not really regulate such relations, but it is able to influence them, and the intensity of such influence becomes decisive and comprehensive in the areas of the functioning of public funds of monetary means and realization of the issuance of money.

Such a decisive non-regulatory, but a purely legal influence is that the performance of the duties by the relevant subject and the exercise of his rights within financial legal relations substantially determines the content or dynamics of related legal relations that have another sectoral affiliation, and where the very subject takes part. For example, the administrator of budgetary funds enters into civil relations in a state when he is bound with financial and legal responsibilities. These responsibilities almost completely determine the content and procedure for the conclusion and execution of civil contracts. Similarly, financial relations affect labour relations for remuneration at the expense of budgetary funds.

The state of achieving the above-mentioned objectives is even more remote social consequence of the norms of financial law. This state can be estimated only statistically as the result of relations at a massive level (inflation rate, balance of payments status, etc.). Although, such relations consist of concrete volitional relations, but in their totality they can not be completely regulated by law. Unfortunately, any normative order itself is not capable to ensure the stability of the monetary item, price and financial stability, maintaining a steady rate of economic growth. However, the proper legal regulation of the organization of money circulation and the functioning of public funds of monetary means can effectively contribute to the achievement of these objectives. This justifies the state interference into market relations, which, under the rule of law principle, can be exercised only in the order and within the limits established by the current legislation.

The usage of the stated objectives of financial law and the construction of legal influence along with the features of the subject matter and method of legal regulation, allows us to clarify the limits of financial and legal regulation, to differentiate the relations that are regulated by financial law and related branches of law and to identify the most significant relationships of financial law with such branches of law.

8. Conclusions

Financial law regulates authoritative property relations of monetary nature and authoritative non-property relations that ensure the organization of money circulation, the proper realization of property financial relations, public and legal influence in order to streamline other property relations associated with the functioning of public funds of monetary means and the organization of monetary circulation.

The results of the study of the place of financial law in the system of Ukrainian law allow us to state the independence and exclusivity of the subject matter of financial law, the legal purity of the authoritative method of legal regulation, the target orientation of financial and legal regulation for the fulfilment of the main tasks and functions of the state, the existence of developed financial legislation and branch doctrine.

Based on the objectives of financial law, its subject matter and method, taking into account the ability of this branch of law to significantly affect relations regulated by oth-

er branches of law, and relations that characterize the overall economic situation of the country, it should be admitted that its place in the system of law corresponds to the level of fundamental (profiling) branch of law.

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ТЕОРЕТИЧНІ АСПЕКТИ ВИЗНАЧЕННЯ МІСЦЯ ФІНАНСОВОГО ПРАВА В СИСТЕМІ ПРАВА

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Мета. *Статтю присвячено обґрунтуванню місця фінансового права в системі права України.*
Методи. *Досягнення сформульованої мети здійснюється за допомогою комплексного й послідовного застосування відповідного наукового інструментарію, представленого такими методами наукового аналізу, як діалектичний, системно-структурний, формально-логічний, історичний, порівняльно-правовий, метод аналізу та синтезу тощо.*
У статті викладаються ***результати*** *дослідження проблем місця фінансового права в системі права України, а також міжгалузеві зв'язки фінансового права та інших галузей права.*
Визначаються критерії виділення фінансового права в системі права України та сфера відносин, що регулюються фінансовим правом України. Обґрунтовується збереження предмета й методу правового регулювання як основних критеріїв побудови системи права, визначення сфери регулювання та внутрішньої структури галузі фінансового права. Розглядаються проблеми співвідношення фінансового права та законодавства. Обґрунтовується можливість застосування додаткових критеріїв для структурування системи права та розмежування фінансових відносин і відносин, які регулюються іншими галузями права.
Констатується, що розвиток системи права, виділення галузей права, коригування предмета кожної галузі права здійснюється відповідно до цілей і завдань галузей права, які визначаються юридичною наукою та соціальною практикою з урахуванням динаміки суспільних відносин і потреб їх подальшого розвитку.
Після здобуття Україною незалежності в системі суспільних відносин відбулися кардинальні зміни. У нових умовах фінансове право, як і раніше, має на меті забезпечення фінансування публічних витрат. Проте ця мета тепер підпорядковується більш віддаленим цілям – забезпеченню стабільності грошової одиниці, цінової й фінансової стабільності, досягненню стійких темпів економічного зростання та макроекономічної стабільності.
Зв'язки фінансового права з іншими галузями права проявляються у впливі фінансового права на інші галузі права та сфери їх дії, а також у зворотному впливі інших галузей права на фінансове право й фінансові відносини.
Висновки. *З огляду на вказані цілі, міжгалузеві зв'язки, соціальну роль фінансового права, однорідність предмета фінансового права та єдність методу правового регулювання воно має бути визнане як одна з фундаментальних (профілюючих) галузей у системі права України.*

Ключові слова: предмет фінансового права, метод фінансового права, цілі фінансового права, система права, галузь права, зв'язки галузей права, правове регулювання, правовий вплив.