

## ABSTRACTS

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### PROBLEMS OF CLASHING LEGISLATION SYSTEM AT PRACTICAL ASPECTS

This article is devoted to the theoretical study of collisions in the legislation of Ukraine, the problems resolve conflicts in a legal activity. We consider some types of conflicts in economic, civil, land and tax law. Suggestions on how to resolve legislation's collisions. Reported that the mismatch between the existing legal acts, their conflict with the same subject matter of regulation, and the conflict between two or more of the applicable rules of law officially adopted with the same questions in the theory of law known as conflict of laws provisions. They are a problem in many areas of law.

The article states that the conflict between the general provisions of the Commercial Code of Ukraine on contracts, obligations and responsibilities on the one hand, and the provisions of the Civil Code on certain types of contracts – on the other hand, is a special, complex kind of conflicts between these laws. Also, as to the existence of legal conflicts in land law, which is an objective phenomenon, which specifies the specificity of regulation of land relations.

The authors point out that today's most pressing problem is the large number of collisions in the tax law which results in a significant deterioration in the efficiency of taxation and tax policy in Ukraine, nullifying the incentive role of taxes, reduction of the state budget, raising the level of corruption.

We give characteristic examples of conflicts of law in the areas of commercial and civil law, land and tax law.

The main idea that overcoming conflicts in legislation associated with the statutory obligation to avoid conflicts of legislators in drafting laws. Proposed to increase the effectiveness of legislative activity of the legislature, to carry out legal examination of any and all laws in order to prevent non-compliance with the Constitution and laws of Ukraine.