

досліджує О.В. Карташов. Науковці Г.В. Жмулевська, С.Б. Жиліна досліджують правові аспекти *функцій банків і банківської системи* загалом.

Висновки. Як бачимо, функції права є важливою характеристикою динамічності права і правовідносин, відображенням напрямів правового впливу на всі процеси, що потребують такого впливу. Це не лише суто наукове надбання, адже практична реалізація функцій фінансового права супроводжується здійсненням прав та виконанням обов'язків суб'єктів фінансових правовідносин (якщо йдеться про активну реалізацію функцій, їх втілення у практичній діяльності); стосовно пасивної реалізації функцій, то можемо навести реалізацію функцій науки фінансового права (тобто тут відсутні учасники чи суб'єкти фінансових правовідносин, тут не виникають юридичні права та обов'язки).

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**CLASSIFICATION OF TAX DISPUTES:
LEGAL-THEORETICAL PECULIARITIES**

The paper substantiates the necessity of classification of tax disputes and proves its scholarly importance and practical relevance. Approaches to the classification of tax disputes are investigated and common features are singled out on the basis



of academic and educational literature review. The authors propose an original variant of the classification based on the individual criteria. In particular, tax disputes are classified: 1) by the entity that initiates the tax dispute: tax disputes initiated by the subject of authority; tax disputes initiated by a private person (individual or legal entity) tax disputes initiated by another participant in tax legal relations; 2) by the number of participants in a tax dispute: individual tax disputes (if there are two parties with counterclaims) collective tax disputes (if there are a plurality of participants on either side, or on both sides of the dispute); 3) for the entity that resolves the tax dispute: tax disputes that are resolved independently by the participants; tax disputes that are resolved by public authorities (administrative procedure) tax disputes are resolved by a court (court); 4) on the subject of a tax dispute: tax disputes arising in connection with a violation of a person's rights, freedoms or legitimate interests by a decision, action or inaction of a subject of power authority; tax disputes arising from the violation of tax obligations of entities; 5) according to the methods of judicial protection: tax disputes regarding the recognition as illegal and invalid of a normative legal act or its individual provisions; tax disputes on the recognition of unlawful and the abolition of an individual act or its individual provisions; tax disputes on the recognition of the actions of the subject of power as unlawful and the obligation to refrain from performing certain actions; tax disputes on the recognition of the inaction of the subject of power as unlawful and the obligation to perform certain actions; tax disputes on establishing the presence or absence of competence (authority) of a subject of authority; tax disputes on the recovery of funds from the defendant, the subject of authority, for compensation for harm caused by his unlawful decisions, actions or inaction. The article proposes other criteria for the classification of tax disputes.

Key words: *classification, tax dispute, subjects of tax dispute, subject matter of tax dispute, grounds for tax dispute.*

У статті обґрунтовано необхідність проведення класифікації податкових спорів, доведено її наукову і практичну значущість. На підставі наукової та навчальної літератури досліджено підходи до класифікації податкових спорів із виокремленням спільних ознак. Запропоновано авторський варіант класифікаційного розподілу з використанням окремих критеріїв. Зокрема, податкові спори класифіковані: 1) за суб'єктом, який ініціює податковий спір: податкові спори, ініційовані суб'єктом владних повноважень; податкові спори, ініційовані приватною особою (фізичною або юридичною); податкові спори, ініційовані іншим учасником податкових правовідносин; 2) за кількістю учасників податкового спору: індивідуальні податкові спори (за наявності двох сторін із зустрічними вимогами); колективні податкові спори (за наявності множинності учасників із будь-якої сторони або з обох сторін спору); 3) за суб'єктом, який вирішує податковий спір: податкові спори, які вирішуються самостійно учасниками; податкові спори, які вирішуються органами державної влади (адміністративний порядок); податкові спори, які вирішуються судом (судовий порядок); 4) за предметом податкового спору: податкові спори, які виникають у зв'язку з порушенням прав, свобод або законних інтересів особи рішенням, дією чи бездіяльністю суб'єкта владних повноважень; податкові спори, які виникають у зв'язку з порушенням податкових обов'язків суб'єктів; 5) за способами судового захисту: податкові спори щодо визнання протиправним і нечинним нормативно-правового акта чи окремих його положень; податкові спори щодо визнання протиправним і скасування індивідуального акта чи окремих його положень; податкові спори щодо визнання дій суб'єкта владних повноважень протиправними та зобов'язання утриматися від вчинення певних дій;



податкові спори щодо визнання бездіяльності суб'єкта владних повноважень протиправною та зобов'язання вчинити певні дії; податкові спори щодо встановлення наявності чи відсутності компетенції (повноважень) суб'єкта владних повноважень; податкові спори щодо стягнення з відповідача – суб'єкта владних повноважень коштів на відшкодування шкоди, заподіяної його протиправними рішеннями, дією або бездіяльністю. У статті запропоновано й інші критерії для класифікації податкових спорів.

Ключові слова: класифікація, податковий спір, суб'єкти податкового спору, предмет податкового спору, підстави податкового спору.

When analyzing the general theoretical aspects of tax disputes, one finds it impossible to consider them inconsistently and haphazardly. Therefore, it is important that the systematic analysis of tax disputes should group them according to the inherent characteristics to allow a unified study, singling out of common traits and differences, general features, and peculiarities. The classification of tax disputes is not only a scholarly issue, but also has practical relevance, given that the procedure for resolving them depends on the belonging of such disputes to a particular category. Within the academic framework, such a classification contributes to a thorough investigation of the entire diversity of tax disputes. Within the practical framework, it ensures a scholarly approach to the choice of methods of legal regulation aimed at establishing optimal forms of dispute resolution. The scholarly importance and practical relevance of the classification of tax disputes lie in the fact that it provides opportunities to identify gaps in the work of jurisdictional bodies and to determine the general directions of resolving such disputes. In addition, the ascertainment of common features, specific traits of a particular type of a dispute makes it possible to achieve the effectiveness of the resolution procedure.

Etymologically, the word “classification” (derived from the Latin noun “classis”, i.e. a category, and the verb “facio”, i.e. do) signifies a system of arranging objects, phenomena or concepts into classes, groups, etc. on the basis of common attributes, properties [1, p. 432] or action of “classifying” [2, p. 175]. Thus, the classification of tax disputes is a theoretical division of tax disputes into different types, categories, groups accompanied by the identification of common features. Classification of tax disputes is a prerequisite for the study of their nature, as well as determining the order and mechanism for resolving these disputes. For example, M.E. Litvinkova emphasizes that, given the variety of parties involved and subject matter of the dispute, as well as the ways of proceeding with such a dispute, tax disputes have a broad classification, and therefore the need for classification of tax disputes is due to several reasons: 1) determining different types of disputes will allow to compare a specific dispute with other legal disputes; 2) it will make it possible to systematize and generalize tax disputes; 3) this will be instrumental in conducting a comparative analysis of the various legal disputes [3]. Thus, the necessity to classify tax disputes is indisputable, so it is worth exploring academic views on this issue.

Administrative, financial, and tax law experts select different criteria for distributing tax disputes into types. Quite often tax disputes are classified according to *the party initiating the dispute*. V.K. Nazarov identifies three groups of disputes: 1) disputes arising from the initiative of taxpayers, payer of fees or compulsory payments; 2) disputes initiated by the regulatory agencies; 3) disputes initiated by other objects of tax relations [4, p. 26]. Elaborating the classification, I.A. Maliarchuk suggests singling out the following categories:

- tax disputes between a taxpaying individual and a tax authority;
- tax disputes between a taxpaying sole proprietor and a tax authority;
- tax disputes between a taxpaying legal entity and a tax authority;
- tax disputes between a taxpaying non-resident individual and a tax authority;
- tax disputes between a taxpaying non-resident legal entity and a tax authority [5, p. 350].

One can see a rather broad approach to singling out the entities that are initiators of tax disputes, given that each such entity has a special legal status, so the tax disputes that are initiated by them and in which they participate will have their own specifics in each case.



It has also been proposed to classify tax disputes by the *subject of the appeal*. Such a classification is quite broad in terms of its content, for example:

- the appeal against the amount of tax liability determined by the tax authority for reasons unrelated to the violation of tax or other legislation;
- the appeal against the amount of tax liability and/or penalties determined by the tax authority in connection with the detection of taxpayers' violation of the requirements of tax or other legislation;
- the refusal to provide VAT refund from the state budget;
- the appeal against a claim for payment: a tax liability agreed by the taxpayer in their tax return, but not paid within the prescribed time limits; the agreed amount of the monetary obligation specified by the tax authority in the tax assessment notice, which is not paid by the taxpayer in due time;
- the appeal against individual tax advice (or refusal to provide it);
- the appeal against a normative legal act in the field of taxation;
- the appeal against actions or omission of the tax authority;
- the appeal against decisions and actions carried out by the tax authority during the audit;
- the claim for a full recovery of losses (damages) caused by illegal actions (omission) of the regulatory agencies (their officials) [6, p. 5–10]. That is, here the issues which are being appealed against in a particular tax dispute have been chosen as the classification criterion.

Focusing on *the grounds of tax disputes*, A.A. Rozdaibida singles out the following groups:

- disputes about invalidation of acts of tax authorities;
- disputes about the collection of taxes and fees and additional charges;
- disputes about the recognition of an enforcement document as non-enforceable;
- disputes about the return of funds from the budget which have been illegally collected by the tax authorities [7, p. 132]. One could hardly argue that this list of grounds for tax disputes is exhaustive.

I.V. Karachentsev proposes to group tax disputes on the basis of the *way of the resolution*, and, therefore, singles out tax disputes that are resolved administratively and tax disputes that are resolved by the court. The provisional nature of this classification is manifested in the absence of clear attributes, which predetermine the use of judicial or administrative procedure for resolving a tax dispute. The current Ukrainian legislation does not determine which of the tax disputes must be resolved in one way or another [8, p. 116]. Such a position regarding singling out the administrative and judicial way of resolution can be potentially applied to any legal dispute or other jurisdictional proceedings. A somewhat different approach is proposed by Ye.A. Usenko, who takes into consideration the way of resolving a tax dispute, where the conflicting aspect of differentiation of tax disputes on one side or the other leads to a two-tier construction of them: a) tax disputes, which are resolved by the parties to the tax conflict; b) tax disputes, which objectively require the intervention of a third party (court) [9, p. 78]. It is quite logical to divide the disputes into the given categories based on the chosen criterion, however, a clarification should be made that not only the court but also other parties, such as the authorities, can intervene to resolve the tax dispute (if the administrative procedure for resolving disputes is being discussed).

According to I.V. Tsvietkov, tax disputes can be divided depending on *judicial practice* into three groups:

- disputes about issues relating to law – disputes caused by a different interpretation or application of particular substantive law rules;
- disputes about issues relating to the fact – disputes related to a different assessment of the facts of the case;
- procedural disputes – disputes related to the violation of the procedure established by the current legislation for conducting tax control or litigation in cases of tax offenses [10, p. 23]. Such a classification is appropriate as applied to a judicial settlement of tax disputes.

V.G. Parculab identifies legal regimes within which tax dispute arises and is being resolved administratively and/or judicially as a criterion for the tax dispute classification. Among such regimes one can single out the following ones: 1) the general tax regime (when the rights



and obligations of the entities are not particularly affected by the specific conditions for their exercise); 2) the special tax regime (in cases with a specific form and method of realization of the tax liability, which are determined by the particular character of separate tax payments); 3) the consolidated tax regime (which implies a combination of taxpayers and tax liabilities under the conditions of taxation); 4) tax and customs regimes (which involve both a combination of tax and customs payments and specific instruments – for example, refunds on value-added tax on export); 5) special territorial tax regimes (related to the existence and regulation of taxation in free trade zones) [11, p. 61]. This position which bases the classification on the legal regimes as the key criterion could be criticized in view of the singling out of the “special” (in connection with the absorption of such a concept as “specific”) and “tax and customs” (in connection with the delimitation of the content) regimes.

V.V. Tylchuk, referring to the works of V.N. Nazarov [4] and D.A. Shynkariuk [12] proposes the following systematic and detailed classification of tax disputes:

Depending on the party initiating the tax dispute:

- disputes arising from the initiative of taxpayers, payers of fees or mandatory payments;
- disputes initiated by the regulatory agencies;
- disputes initiated by other entities in the tax relations.

Depending on the subject matter of the dispute:

- disputes about the adherence of the relevant authorities to the tax legislation;
- disputes arising from damage caused by illegal acts of tax authorities or unlawful acts (omission) of their officials.

By the subject of the claims made by any disputing party:

- about applying sanctions against persons who have violated the tax legislation;
- about invalidation of non-normative acts of tax authorities;
- about the recovery of the losses caused by unlawful acts (omission) of officials of the state regulatory agencies with jurisdiction.

By the grounds of tax dispute:

- disputes arising from the non-application of the rule of law to be applied;
- disputes arising from the application of a rule of law that cannot be applied;
- disputes arising out of a misinterpretation of a rule of law.

Regarding the obligation of pre-trial conference:

a) Disputes subject to the mandatory pre-trial conference:

- tax disputes about tax penalties initiated by the tax authority;
- tax disputes about the invalidation of a decision to hold a taxpayer liable for committing a tax offense which is initiated by a regulated entity;

b) disputes that do not require mandatory pre-litigation.

By the sphere in which the tax dispute arises:

- disputes arising from tax control measures;
- disputes arising in other circumstances [13, p. 111–112].

One can also find application of other peculiar criteria for classifying tax disputes in the doctrinal sources. For example, N.L. Bartunaieva offers the following criteria for the classification:

- application of specialist knowledge in accounting (disputes over basic and optional tax liabilities);
- method of tax collection (disputes on direct and indirect taxes);
- the actual substance of the tax dispute (disputes over the interpretation of certain rules of tax law and set of facts);
- type of the acts being appealed (disputes over non-normative legal acts and normative legal acts) [14, p. 16–18].

S.M. Myronova uses the following criteria as a basis for a classification:

- parties involved (disputes between tax authorities and taxpayers, payer of fees, tax agents, and other persons);
- procedural situation (disputes over claims of taxpayers and claims of tax authorities);



- type of social relations (disputes during the performance of duties of tax obligations, disputes after the payment over the overpaid or collected amounts);
- the procedure for resolving tax disputes (which are resolved through the pre-trial and judicial procedure) [15, p. 34–36].

With the view of ordering and systemization of the existing diversity of tax disputes, V.S. Kit-senko proposes to distinguish not the criteria, but the grounds for classification (among which one should mention the parties involved, the initiator of the tax dispute, the subject matter of the tax dispute, the procedure for the resolution, etc.) [16, p. 11]. Ye.A. Usenko proposes to classify tax disputes according to the following criteria: according to the nature of tax legal relations; by types of taxes and fees (compulsory payments); according to the nature of the knowledge needed to resolve them; by the entity initiating the dispute; by the actual substance; by the types of acts that are being appealed [17, p. 11].

Given the existence of rather diverse approaches to the classification of tax disputes, the application of completely different criteria, an original version of the classification could be proposed, in particular:

1. By *the party initiating* the tax dispute:
 - tax disputes initiated by the authority;
 - tax disputes initiated by an individual (natural or legal entity);
 - tax disputes initiated by other party to the tax relationship.
2. By the number of parties:
 - individual tax disputes (if there are two parties with counter claims);
 - collective tax disputes (in the presence of a plurality of parties on either side or on both sides of the dispute).
3. By the *entity that resolves* the tax dispute:
 - tax disputes that are resolved by the parties without assistance;
 - tax disputes that are resolved by public authorities (administrative procedure);
 - tax disputes that are resolved by a court (judicial procedure).
4. By the *subject matter* of the tax dispute:
 - tax disputes arising from a violation of the rights, freedoms or legitimate interests of a person by the decision, act or omission of the power entity;
 - tax disputes arising out of a breach of the tax obligations of the entities.
5. By *methods of judicial protection*:
 - tax disputes regarding the de-legalization and invalidation of a legal act or its separate provisions;
 - tax disputes over the invalidation and cancellation of an individual act or its separate provisions;
 - tax disputes regarding the recognition of the actions of the power entity as illegal and the obligation to refrain from committing certain actions;
 - tax disputes regarding the inaction of the power entity unlawful and the obligation to take certain actions;
 - tax disputes regarding the establishment of the presence or absence of competence (authority) of the power entity;
 - tax disputes over the recovery from the defendant – the power entity – of funds to compensate for the harm caused by their unlawful decisions, acts or omissions.
6. By the *specifics of the grounds* of tax relations:
 - tax disputes concerning national taxes and fees;
 - tax disputes regarding local taxes and fees.
7. By *nature of tax legal relationship*, that causes the tax dispute:
 - tax disputes caused by substantive tax relations (payment of tax, declaration of income, tax accounting, submission of tax reports, etc.);
 - tax disputes caused by processual tax relations (resolution of a tax dispute);
 - tax disputes caused by procedural tax relations (determining the order of interaction between the authorities and taxpayers in resolving tax disputes).



It is possible to continue to classify tax disputes further, but these options are sufficient to speak about the variety of forms of their manifestation, the complexity of the resource. There is no point in considering each subdivision separately, as this will make the concept of a tax dispute resource look incomplete. Only when studying them comprehensively one can find out the specifics of tax disputes, their multidimensional essence, multifunctionality and variety of forms of external manifestation. The existence of different original approaches to the classification of tax disputes is explained by the complexity of the tax relations, the large number of grounds for the dispute, the specifics of the parties involved, the nature of the legal tax relations, and other circumstances. The classification of tax disputes is also determined by the understanding of the notion of a tax dispute which can be broad or narrow. If the tax dispute is to be understood in the broadest sense, then one must investigate the totality of disputes that arise between authorized government bodies and taxable persons. In the narrow sense, these are disputes arising directly from the legal relations governed by tax law [4, p. 27]. Thus, it should be concluded that: 1) the classification of tax disputes is a prerequisite that helps determine the procedure and mechanism for resolving these disputes; 2) the classification of tax disputes can be based on different criteria, but they all only emphasize the diversity of forms of their manifestation and complexity of the resource; 3) the classification of tax disputes should be considered comprehensively, rather than focusing on a separate subdivision, which allows clarifying their multifunctional specifics. A large number of criteria can be used to classify tax disputes, which are not only purely theoretical but also practical. So, tax disputes are characterized by a variety of types that have not only common traits inherent in public-law disputes but also peculiar features. In practical terms, the given classifications can be used by the legislator as an additional means of improving the legal regulation of the effective resolution of tax disputes and a differentiated approach to establishing optimal forms of setting the relevant rules in the legislation. Theoretical importance deals with the improvement of the approach to the distribution of tax disputes into types, taking into account the transition from general to partial, from abstract to particular.

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ТЕОРЕТИКО-ПРАВОВИЙ АНАЛІЗ ОБ'ЄКТНОГО СКЛАДУ ВАЛЮТНИХ ПРАВОВІДНОСИН

У статті досліджуються сутність і природа окремих матеріальних і нематеріальних благ, які у своїй сукупності утворюють об'єктний склад валютних правовідносин. Автор приділяє увагу питанню суспільної та правової природи цих благ, аналізує рівень їхньої об'єктності та визначає специфічні властивості та якості цих об'єктів. Крім того, у статті проаналізовано чинне законодавство, яке визначає та деталізує природу об'єктів валютних правовідносин.

Аргументовано, що дослідження структури валютних правовідносин досить часто залишається поза увагою науковців, які звертають увагу переважно на природу валютного регулювання та валютного нагляду. У таких умовах об'єкт валютних правовідносин як елемент зазначеної структури потребує детального наукового опрацювання, яке має узагальнити уяву про природу та сутність зазначених благ.

Об'єкти валютних правовідносин – це сукупність матеріальних і нематеріальних благ зі складною суспільною та правовою природою, що пов'язані з правом використання, обігу валютних цінностей і встановленим порядком здійснення валютних операцій, валютного нагляду, валютного регулювання та виконання валютних зобов'язань. Вказані об'єкти валютних правовідносин слід систематизувати в межах двох основних груп: об'єкти приватних валют-

