

strengthening, and at the same time, the direct participation of the state in private law relations increases. The state, as a subject of such relations, uses a special legal regime, according to which the states, its property, transactions with its participation are not subject to the authority of another foreign state, i.e. its jurisdiction.

The peculiarity of the legal regime of the state as a participant in foreign economic activity lies in its immunity from foreign jurisdiction. State immunity is its right arising from sovereignty, but not an obligation. Therefore, the state has the right to waive immunity, both in general and from any of its elements. And states often do this to facilitate their cooperation with foreign citizens and legal entities.

1. On state regulation of foreign trade: Law of the Republic of Belarus of November 25, 2004 N 347-3.
2. Kovshar, E.A. Fundamentals of foreign economic activity / E. A. Kovshar. Minsk, 2010. – 398 p.
3. The Civil Code of the Republic of Belarus of December 7, 1998 No. 218-3c subsequent betrayals, and additionally.) // Consultant Plus: Belarus [Electron. resource] / LLC "YurSpektr", Nat. Legal Information Center Rep. Belarus. - Minsk, 2010.

THE PROBLEM OF INTERNATIONAL ADOPTION IN THE POST-SOVIET SPACE

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In most countries of the post-Soviet space, one of the most important demographic problems is the trend of population aging. In this regard, in order to improve the demographic situation, countries at the legislative level pay special attention to the adoption policy both within their territory and at the international level. The purpose of this publication is to study the problems of legal regulation of international adoption in the post-Soviet space.

Material and methods. The research is based on the Convention on the Protection of Children and Cooperation in Respect of International Adoption, Code of the Republic of Belarus on marriage and family, the Protocol on Cooperation between the Ministry of Education of the Republic of Belarus and the Commission on International Adoption under the Presidium of the Council of Ministers of the Italian Republic on the adoption of minor citizens of the Republic of Belarus by citizens of the Italian Republic, Council Regulation ministers on some issues of adoption, the establishment of custody, guardianship over children, etc. Formal legal and comparative legal research methods were used for the analysis of the normative material.

Findings and their discussion. International adoption is carried out in the Republic of Belarus in accordance with the Convention on the Protection of Children and Cooperation in the Field of Interstate Adoption, adopted in The Hague on 05.29.1993. In the Republic of Belarus, it entered into force in 2003. According to the Convention, «the member states recognize that a child must

grow up in a family environment, in an atmosphere of happiness, love and understanding; international adoption can bring the benefits of a permanent family to a child who cannot find a suitable family in his or her home country; interstate adoption should be carried out in the interests of the child and with full respect for his or her fundamental rights» [1].

Analyzing the statistical data of the National Center for Adoption of the Ministry of Education of the Republic of Belarus for the last ten years, it should be noted that there is a decrease in the number of children adopted by foreign citizens. So, in 2018, out of 10,489 children, 557 were adopted, of which 118 were adopted by foreign citizens, in 2019, out of 8,564 children, 530 were adopted, of which 78 were adopted by foreign citizens: 46 boys and 32 girls aged 6 to 17 years [2].

The main provisions of the adoption of a child in the Republic of Belarus are enshrined in Chapter 13 of the Code on marriage and family. Thus, in accordance with art.120 of the code, «adoption is allowed in relation to orphaned children, children left without parental care, if they have not acquired full legal capacity. Adoption is also subject to children whose only one or both parents: have died; have been deprived of parental rights; have consented to the adoption of a child; are recognized in court as incapacitated, missing or deceased; are unknown» [3]. It is specifically stipulated in national legislation that the adoption of siblings by different persons is generally not allowed, except in cases where it is in the best interests of the children.

According to art.125 of the Code of Marriage and Family, a list of persons entitled to be adoptive parents is determined: these are capable persons of both sexes, with the exception of persons suffering from chronic alcoholism, drug addiction, substance abuse; who cannot be adoptive parents for health reasons; deprived of parental rights; former adoptive parents or a suspended guardian or trustee, if the adoption was canceled due to improper performance by them; having a conviction for intentional crimes, as well as those convicted of intentional grave or especially grave crimes against a person. The list of subjects that cannot apply for adoption also includes persons whose children were found to be in need of state protection due to their failure to fulfill or improperly fulfill their responsibilities for the upbringing and maintenance of children, as well as those who do not have a permanent place of residence, living quarters that meet certain sanitary and technical requirements; do not have sufficient income; recognized by the court as incompetent or partially capable [3]. The fundamental principles, the register of necessary documents for international adoption, its procedure are detailed in the Regulation on the procedure for international adoption and the establishment of international custody, guardianship of children from 31.01.2007 [4].

Currently, in the Republic of Belarus, international adoption is carried out only by Italian citizens in accordance with the Protocol on Cooperation between the Ministry of Education of the Republic of Belarus and the Commission on

International Adoption under the Presidium of the Council of Ministers of the Italian Republic on the adoption of minor citizens of the Republic of Belarus by citizens of the Italian Republic [5].

In the field of international adoption, the Convention on protection of children and cooperation in respect of foreign adoption, adopted in The Hague on 29.05.1993, should not be overlooked. This Convention sets out the main provisions and principles of international adoption [1]. Turning to foreign legislative experience, I would like to note that in the post-Soviet countries, as a rule, similar legal bases for the procedure of national and international adoption are established (chapter 13 of the Code of the Republic of Kazakhstan «On marriage (matrimony) and family», chapter 19 of the Family code of the Russian Federation, etc.). However, art.91 of the Code of Kazakhstan sets out a number of additional restrictions when determining the range of possible adoptive parents, namely: for persons who adhere to non-traditional sexual orientation; those who have an outstanding or outstanding criminal record for committing a deliberate crime at the time of adoption, stateless persons; men who are not married, except in cases of actual upbringing of a child at least 3 years old due to the death of the mother or deprivation of her parental rights; persons who have or have had a criminal record, who are or have been prosecuted for murder, intentional harm to health, against public health and morals, sexual integrity, extremist or terrorist crimes, human trafficking; citizens of the Republic of Kazakhstan who have not undergone psychological training (with the exception of close relatives of the child) [6]. This is due to the constitutional consolidation of traditional family values in Russia and Central Asian countries.

Conclusion. Thus, Belarus has a sufficient legal basis in the field of international adoption, a solid platform has been created to ensure a legal mechanism to protect the rights and legitimate interests of a child in the event of international adoption, a sufficiently long period of monitoring for his social and cultural and psychological adaptation, worthy of the conditions of his upbringing and maintenance.

1. Convention on the Protection of Children and Cooperation in the Field of Interstate Adoption, The Hague, 29.05.1993 [Electronic resource]. - Access mode: <http://docs.cntd.ru/document/1902311>. - Date of access: 03.11.2020

2. National Center for Adoption of the Ministry of Education of the Republic of Belarus [Electronic resource]. - Access mode: <http://www.nacedu.by/statistika>. - Date of access: 31.10.2020

3. Code of the Republic of Belarus "On Marriage and Family" dated 9.07.1999, No. 278-3 // National Legal Internet Portal of the Republic of Belarus [Electronic resource] / National Center for Legal Information of the Republic of Belarus. - Minsk. 2020.

4. Regulations on the procedure for international adoption (adoption) and the establishment of international custody, guardianship of children from 31.01.2007 №122 (as amended on 28.12.2018 №961) // Etalon - Belarus [Electronic resource] / National Center for Legal Information of the Republic of Belarus. - Minsk. 2020.

5. Protocol on cooperation between the Ministry of Education of the Republic of Belarus and the Commission on International Adoption under the Presidium of the Council of Ministers of the Italian Republic on issues of adoption of minor citizens of the Republic of Belarus by citizens of the

Italian Republic dated 30.11. 2017 No. 3/3479 // National Legal Internet -portal of the Republic of Belarus [Electronic resource] / National center of legal information of the Republic of Belarus. - Minsk. 2020.

6. Code of the Republic of Kazakhstan «On marriage (matrimony) and family» dated December 26, 2011 No. 518-IV [Electronic resource]. – Access mode: <http://adilet.zan.kz/rus/docs/K1100000518>. - Date of access: 31.10.2020.

LEGAL REGULATION OF AUDITING IN THE REPUBLIC OF BELARUS

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In modern conditions, when the establishment of economic ties between enterprises is often hampered by the lack of trust of partners to each other, the need for reliable economic information is especially acute, in which all participants in economic turnover, without exception, are interested, regardless of ownership. Therefore, it is necessary that the information provided by business entities is reliable, objective and consistent with the current legislation. Auditing contributes to this information. Analysis of the legislation on auditing allows us to conclude that it lags behind in rapidly developing public relations, not solving all the problems associated with the legal regulation of relations that develop during the audit. Auditing is a relatively new type of entrepreneurial activity in the Republic of Belarus.

The object of the research is public relations associated with audit activities. The subject of the research is the normative, doctrinal and praxeological aspect of auditing in the Republic of Belarus, in the implementation of audits and the provision of other audit services.

Material and method. The research is grounded on the Law ‘On Auditing’, in particular on the normative, doctrinal and praxeological aspect of auditing. The research method is presented by the study and analysis of scientific literature on the discussed topic.

Findings and their discussion. Auditing organizations, auditors – *individual* entrepreneurs, when carrying out audit activities, conduct an audit of accounting (financial) statements and provide other services, the list and procedure for the provision of which are established by the national rules of auditing. In addition to the Law ‘On Auditing’, auditing is also regulated by other regulatory acts that determine the procedure for conducting certain types of audit, especially the audit of various business entities (entrepreneurship), etc. These normative legal acts include the rules for the implementation of audit activities, approved by resolutions of the Ministry of Finance of the Republic of Belarus.