

ко трансплантация от одного организма к другому находит свое отражение как на международном, так и на национальном уровнях. Но трансплантация в пределах одного организма отражается в отдельных актах (ст. 1 Закона Республики Армения «О трансплантации органов и (или) тканей человека» от 11.05.2002 г. № ЗР4–324, ст. 1 Кодекса здравоохранения Республики Таджикистан от 30.05.2017 г. № 1413).

Таким образом, из анализа международных и внутренних правовых актов можно вывести единую дефиницию трансплантации органов и тканей человека, под которой необходимо понимать процесс, который включает в себя изъятие, удаление тканей и органов из тел умерших, при этом смерть должна быть констатирована минимум двумя незаинтересованными врачами, или живых лиц и имплантация данных тканей и органов, происходящая в рамках одного организма или от одного организма к другому, исключительно в целях лечения лица и невозможного проведения других способов лечения при оценке их эффективности, в том числе требуется получение явно выраженного и конкретного согласия в письменной форме или в компетентном органе.

Литература

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The legal status of cryptocurrencies: regulatory approaches in the Republic of Belarus and foreign jurisdictions

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Cryptocurrency is a digital representation of value that is intended to constitute a peer-to-peer alternative to government-issued legal tender, used as a medium of exchange and secured by a mechanism known as cryptography [1, p. 23]. A peer-to-peer relation allow payments to be transferred directly from one party to another without involvement of any financial institution. The value of cryptocurrency is primarily defined by the recognition of its value by the participants of

the transaction, unlike fiat or electronic money, which acquire the status of legal tender through the support of central government. As the result, cryptocurrencies' market is independent in its functioning from such intermediaries as central banks or other fiscal authorities, and the powers of regulatory authorities towards cryptocurrencies are significantly limited. Meanwhile, governments could influence the scope of cryptocurrency circulation through developing the legal framework, including the determination of legal status of cryptocurrency among the existing objects of civil law regulation or out of them.

Currently the approaches to legal nature of cryptocurrencies vary considerably between the states, which have implemented regulatory measures. Depending on jurisdiction, cryptocurrencies could be defined as a currency, an asset, a commodity or a distinct object of regulation.

Equating the status of cryptocurrency to those of a currency under national legislation implies than it is capable to perform essential function of money – medium of exchange, a store of value and a unit of account. Only few jurisdictions, predominantly offshore zones, recognize the possibility for cryptocurrency to perform monetary functions in full. In particular, the Proceeds of Crime Jersey Act 1999) defines virtual currency as “any currency which (whilst not itself being issued by, or legal tender in, any jurisdiction) (a) digitally represents value; (b) is a unit of account; (c) functions as a medium of exchange; and (d) is capable of being digitally exchanged for money in any form [2]. Correspondingly, the payment in cryptocurrency for purchasing the goods or services is considered as performance of an obligation in a monetary form. The introduced regulatory requirement is that the value of the supplied goods or services must be converted to pounds sterling at the date of the transaction for calculating the value added tax [3, p. 14].

Meanwhile, currently the most common approach to the status of cryptocurrency is its limited capacity to perform the functions of money. For example, high volatility does not allow to use cryptocurrencies as a credible representation or storage of value [4, 30].

In particular, the Belarusian Decree № 8 “On digital economy” (2017) defines cryptocurrency as digital signs (tokens) that are used in international circulation as a universal means of exchange [5]. Correspondingly, alienation of tokens is permitted for natural and legal persons solely in exchange for Belarusian rubles, foreign currency, electronic money or other tokens [5]. Belarusian legal entities could acquire and alienate tokens only through special companies – cryptographic platform operators and cryptocurrency exchange operators. However, for taxation purposes, the alienation of tokens constitutes realisation of property rights [5].

Another regulatory approach is denial of monetary qualities of cryptocurrencies at all and identifying it as an asset.

For instance, Israel legislation, considering cryptocurrency as an asset, establishes that no person is obliged to accept it as payment [6]. The status of asset

allows to extend the existed taxation on cryptocurrency, including capital gains tax and value added tax.

The Canada Revenue Agency, the central tax authority in the state, has characterized cryptocurrency as a commodity. Hence, purchasing goods or services for cryptocurrency is treated as a barter transaction, and implies the application of income tax and value added tax [8].

Hence, the status of cryptocurrencies as the object of regulation varies considerably between national jurisdictions. From the perspective of legal technique, law-making authorities either define cryptocurrency within one of the existing objects of civil rights, which allow to apply the existing taxation regimes, or develop the specific framework and a separate status. The difference in legal regimes is also attributable to the existing approaches to the financial essence of cryptocurrency and economic strategy of the state, which could be focused either on protection of the national currency or liberalisation of cryptocurrencies's related industries as a competitive edge of a national economy on the global market.

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