## Literature

1. Lopes Ostra vs. Spain: judgement of 9 December 1994 // European Court of Human Rights [Electronic resource]. – Mode of access: https://hudoc.echr.coe.int/ rus#{"itemid":["001-57905"]}. – Date of access: 17.04.2020.

2. Living in a pollution-free world is a basic human right, says top UN rights body // UN News [Electronic resource]. – Mode of access: https://news.un.org/en/story/2001/04/2712-living-pollution-free-world-basic-human-right-says-top-un-rights-body. – Date of access: 19.04.2020.

3. Fadeyeva vs. Russia: judgement of 9 June 2005 // European Court of Human Rights [Electronic resource]. – Mode of access: https://hudoc.echr.coe.int/ rus#{"itemid":["001-69315"]}. – Date of access: 18.04.2020.

4. Описание дела: Фадеева против России // Business and Human Rights Resource Centre [Электронный ресурс]. – Mode of access: https://www.business-humanrights.org/ru/описание-дела-фадеева-против-россии. – Date of access: 19.04.2020.

5. Giakomelly vs. Italy: judgement of 2 November 2006 // European Court of Human Rights [Electronic resource]. – Mode of access: https://hudoc.echr.coe.int/fre-press#{"itemid":["003-1827418-1917260"]}. – Date of access: 18.04.2020.

## The Cookie Law as legislation to protect personal data

Рыбалка Д. С., студ. II к. БГУ, науч. рук. Непомнящих И. А., ст. преп.

Nowadays, everything is linked with confidentiality of information. Every year more and more information is stored on our devices. For comparison, some years ago there were only photos, messages and phone numbers, but now we have a lot more other personal information. Our devices know our state of health, obtained from fitness bracelets, almost all our passwords, they possess our electronic money and bank accounts data. It is more than ever. Therefore, of course, concerns about the safety of personal data are increasing. It is not a surprise that the Apple in their latest advertisement placed a special emphasis on data confidentiality, by this very fact distinguishing itself from others. All this shows the relevant and actual character of the problem under research.

The subject of our scientific work is cookies and the Cookie Law and the problem is the relation of cookies to private policy.

To start with, let us define the term Cookies. Cookies are pieces of data, normally stored in text files, that websites place on visitors' computers (or other devices) to store a range of information.

Cookies were invented in 1994 by a young programmer named Lou Montulli to make our life easier. Almost all websites use cookies in some way or another, and every page you visit in those sites writes cookies to your computer and receives them back from it [1].

It seems, that there is nothing bad about them, but there are some pitfalls.

There are different types of cookies. Some of them are just session, that are deleted after leaving a website, but there may be and permanent ones, that may get stuck on for years. Mostly it's used cookies to authenticate the user so as not to log in again every single time and cookies for statistics, which allows to find out how many people view the content on a website [1].

But the most insidious are advertising cookies. Even if the website guarantees that it uses information only for the purpose of saving passwords, this does not guarantee the fact that your personal data cannot be stolen by other third-party programs. This is intended to build up a 'behavioural profile' of the user, which can then be used to target them with online ads based around our categorized interests. Some people believe that this is outdated information and that the so-called hidden files no longer exist, but they are mistaken. According to a 2020 study held at Ruhr University and Institute for Internet Security, it was revealed that about 90% of cookies are used to track users or to provide targeted advertisement and 72% of them are set by fourth parties that are secretly loaded by third party cookies. During the study researchers have measured 10.000 websites for hidden tracking and the results above make the case for privacy protection on the Internet today perfectly clear [2].

Use of cookies for this purpose is often seen as intrusive and an invasion of privacy. That's why it might violate our confidentiality. Such an activity is one of the drivers behind the development of new privacy laws.

The Cookie Law is a piece of privacy legislation that requires websites to get consent from visitors to store or retrieve any information on a computer, smartphone or tablet. It was designed to protect online privacy, by making consumers aware of how information about them is collected and used online, and give them a choice to allow it or not [3].

Undoubtedly, everyone has seen a displayed banner on the website informing that this website uses cookies. In some cases, it's more like an element of formality and people just thoughtlessly click "I accept", although it would be worthwhile to carefully read the terms of the agreement. Moreover, often sites do not provide the opportunity to refuse the use of cookies, that is, you can either agree to use the website or refuse and look for another one.

In the European Union these issues are regulated by the General Data Protection Regulation (GDPR). It started as an EU Directive that was adopted by all EU countries in 2011 and had its future by final implementation in 2018. This regulation concerns data protection and privacy in the European Union and the European Economic Area and also addresses the transfer of personal data outside the EU and EEA areas [4]. It is the most complex law in this sphere.

Another document in this area is the e-Privacy Regulation. It deals with the regulation of a number of important issues such as confidentiality of information, treatment of traffic data, spam and cookies. It repeals the Privacy and Electronic Communications Directive 2002 (e-Privacy Directive) and is lex specialis to the GDPR [5].

Inspired by the EU's General Data Protection Regulation in the USA appeared its own law – the California Consumer Privacy Act (CCPA), that takes more control over the sale of personal information while establishing data privacy as a fundamental right for California residents. As the first law of its kind in the USA, the CCPA is setting a precedent that many states will follow in the coming years. There are similar acts in other counties, for example the Brazilian General Data Protection Law and the Thailand's Personal Data Protection Act [6].

The next part of our research is devoted to the situation in the Republic of Belarus. In our country, the issue of personal data protection is regulated by the Law on Information, Informatization and Information Protection. According to article 32 of the Law, Belarus also prohibits the transfer of personal information transferred of one person (website) to third parties. Accordingly, in a case of violation of these rights, a person has the right to complain to the relevant authorities [7].

Website users who feel that their privacy rights with respect to cookies are not being met by a website are entitled to make a complaint with their local regulator, which would normally be the data protection authority in their country. Website owners, which failure to comply with privacy regulations (GDPR, CCPA etc.) may have penalties up to 7500\$ (depends on a country) [6].

To conclude, it must be emphasized that it is important to understand the nature of cookies and the need to make distinction between safe (necessary) types of cookies and those that can use private information for marketing purposes.

Today it is quite important to be familiar with laws on data protection. An analysis of the regulatory documents in this sphere in other countries allows us to discover more effective mechanisms of protection of personal data and to implement these norms within national legislation.

## Literature

1. Database of pre-categories cookies and online tracking technologies [Electronic resource]. – Mode of access: https://cookiepedia.co.uk/all-about-cookies. – Date of access: 25.04.2020.

2. Beyond the Front Page: Measuring Third Party Dynamics in the Field [Electronic resource]. – Mode of access: https://arxiv.org/pdf/2001.10248.pdf. – Date of access: 25.04.2020.

3. The Cookie Law Explained [Electronic resource]. – Mode of access: https:// www.cookielaw.org/the-cookie-law/. – Date of access: 25.04.2020.

4. Data protection under GDPR [Electronic resource] / An official website of the European Union. – Mode of access: https://europa.eu/youreurope/business/dealing-with-customers/data-protection/data-protection-gdpr/index\_en.htm. – Date of access: 25.04.2020.

5. Key content of the ePrivacy Regulation [Electronic resource] / CMS law firm website (Germany). – Mode of access: https://cms.law/en/deu/insight/e-privacy. – Date of access: 25.04.2020.

6. Privacy laws [Electronic resource] / State of California Department of Justice; The Office of the Attorney General. – Mode of access: https://oag.ca.gov/privacy/ privacy-laws. – Date of access: 25.04.2020.

7. Об информации, информатизации и защите информации: Закон Республики Беларусь от 10 ноября 2008 г. № 455-3 [Электронный ресурс] / Национальный правовой интернет-портал Республики Беларусь. – Режим доступа: http:// pravo.by/document/?guid=3871&p0=h10800455. – Дата доступа: 25.04.2020.

## Финансовое право СССР в годы Великой Отечественной войны

Савицкий Н. С., студ. Ш к. БГУ, науч. рук. Ермолович В. И., канд. ист. наук, доц.

Великая Отечественная война 1941–1945 гг. – одно из самых трагических событий в истории нашей страны и всего человечества. Ее проведение серьезным образом отразилось на состоянии финансовой системы СССР. Гигантский размах военных действий, высокая техническая оснащенность армии требовали больших материальных и денежных затрат. В связи с этим с 1942 г. военные расходы по государственному бюджету начали значительно расти. В первый год войны доля военных расходов составляли 75% средств государственного бюджета, во второй – 65,3%, в третий – 62,6%. Также на государственный бюджет были возложены затраты, связанные с перестройкой отраслей народного хозяйства на военный лад, перебазированием промышленных предприятий и объектов на Восток и строительством новых военных предприятий [1].

Для покрытия военных расходов были изъяты в бюджет неиспользованные остатки средств, образовавшиеся в предвоенные годы, свободные ресурсы банков долгосрочных вложений, остатки многих фондов предприятий