

THE LEGAL AND REGULATORY FRAMEWORK OF ECONOMIC ACCESSIBILITY OF PHARMACEUTICAL CARE

Theoretical questions

1. The concept of health insurance. Reimbursement of the cost of pharmaceutical care as an effective socio-economic mechanism to provide its accessibility to the population.
2. Privilege dispensing of medicines, its legal and regulatory framework. Privilege categories and population groups.
3. The legislative basis of the pharmaceutical pricing. Features of formation of the medicine price. The state regulation of medicine prices.
4. Taxes as an economic, public and legal category. The system of taxation of medicines and medical products.

List of recommended literature

1. Pharmaceutical Law and Legislation : the textbook for applicants for higher education / A.A. Kotvitskaya, I.V. Kubarieva, A.V. Volkova, A.V. Cherkashyna, I.V. Zhirova, A.A. Surikov, I.A. Surikova. – Kharkiv : NUPh : Golden Pages, 2019. – 204 p.
http://irbis.nuph.edu.ua/full_text/2019/2019_Farm_law_textbook_angl.pdf

Tasks:

It's possible to work in your training manual «Pharmaceutical Law and Legislation

1. Match the terms with definitions:

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| 1. <i>Compulsory health insurance</i> | a) an insured patient pays a definite percentage of the cost of medicines (the specified percentage can be 0%), the compensation funds come directly from the insurance company to a medical or pharmacy institution on the basis of a written agreement (contract) between the insurance fund, medical institution and pharmacy |
| 2. <i>The reimbursement mechanism for insured persons</i> | b) the complete or partial exemption from the fulfillment of a duty or granting of additional rights to the definite categories of citizens provided by the legislation |
| 3. <i>The reimbursement mechanism for pharmacies and medical institutions</i> | c) the complete or partial exemptions of definite categories of citizens from the fulfillment of a duty or granting of additional rights in the event of social risk provided by the law. |
| 4. <i>The state privilege</i> | d) a type of obligatory social insurance, which is the system of legal, economic and organizational measures created by the state aimed at ensuring, in the event of an insured event, |

guarantees for free medical care provided to the insured person at the expense of CHI

5. *Social privileges* e) an insured patient pays for the medical services or medicines provided, while receiving an invoice for the amount spent, which is given to the insurance company

ANSWERS

1.	2.	3.	4.	5.
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2. Describe the legislative basis of the pharmaceutical pricing, complete table with direction of regulation

Legislative and legal and regulatory framework of the pricing system in pharmacy

<i>The level of the hierarchy</i>	<i>Type of legal act</i>	<i>Direction of regulation</i>
<i>Highest level</i>	Constitution of Ukraine, Article 49	
<i>Level 1</i>	The law of Ukraine “On Prices and Pricing” of 21.06.2012 No. 5007-VI	
<i>Level 2</i>	Resolution of the CMU of October 17, 2008, No. 955 (with amendment and addendum according to the resolution of the CMU of 25.03.2009)	
	Resolution of the CMU of 08.08.2011 No 932	
	Resolution of the CMU No. 333 of 25.03.2009.	

3. Name the socio-economic regulatory lists of medicines in Ukraine

4. Match elements of the tax system with their characteristics:

- 1. Taxpayers a) specific cost, physical or other characteristics of a particular object of taxation in the physical, cost or other characteristic of the object of taxation to which the tax rate is applied
- 2. Object of taxation b) the exemption of the taxpayer from the obligation to calculate and pay taxes and fees or payment of a tax and fees by him/her in a smaller amount provided by the tax and customs legislation.
- 3. Base of taxation c) the amount of tax charges per unit of measurement of the tax base
- 4. Tax rate d) property, goods, income (profit) or part thereof, turnover in the sale of goods (works, services), operations for the supply of goods (works, services) and other objects determined by the tax legislation
- 5. Tax benefit e) individuals or legal entities and their separate subdivisions that have, receive, transfer the objects of taxation or perform activities that are subject to taxation and are liable for payment of taxes and fees in accordance with the Code.

ANSWERS

1.	2.	3.	4.	5.
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5. Describe classification of taxes and fees:

