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**An innovative understanding of the megagenesis
of the evolution of the civilization of the humanity and
of the jurisprudence (lawlogy, antidelictology) as the basis
of the states of the rule of law and of the humanism**

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Abstract. *The megagenesis of the evolution of human civilization with the concomitant development of jurisprudence (lawlogy, antidelictology) and the basis of the states of the rule of law and of the humanism is presented. It consists of the hyper-epoch and macro-epoch of the pre-primate and primate basis of human civilization; the epochs of quasi-human and parahuman civilization; the epochs of pre-industrial and industrial human civilization; and the epochs of ego-human and de-facto human civilization with the cessation of social control of basic human instincts.*

Keywords: *the megagenesis of the evolution of human civilization; an jurisprudence; the lawlogy; the antidelictology.*

An innovative understanding of the megagenesis of the civilization of the humanity is proposed with the concomitant development of jurisprudence (lawlogy, antidelictology) and the basis of the states of the rule of law and of the humanism [1, p. 21-22; 2, p. 27-28] with a division into :

a) the hyper-epoch of the origin and development of the pre-primate basis of the evolution of human civilization, from about 4.1 billion yr. to 100 million yr., from the appearance of life on planet Earth and to the separation of primates from the class of mammals;

b) the macro-epoch of the origin and development of the primate basis of the evolution of human civilization, from 100 million yr. to the beginning of about 20 million yr. of the evolutionary development of humans and anthropomorphic monkeys;

c) the epoch of quasi-human civilization, from about 20 million yr. to the appearance of about 200 thousand yr. homo sapiens;

d) the epoch of parahuman civilization with the simultaneous emergence and development of jurisprudence as unwritten moral and religious customs (canons) - a system of certain rules of behavior and punishments for their violation, from 200 thousand BC and until the end of the 4th century BC - II-I centuries BC the emergence of the first states : the Sumerian civilization on the banks of the Euphrates in Mesopotamia, etc. and unwritten moral and religious customs;

e) the epoch of pre-industrial human civilization and the emergence and development of jurisprudence as written moral and religious canons, from the end of the 4th century BC - II-I centuries BC and until the invention in 1698. steam engine and the emergence of written moral and religious canons : the Old Testament, the Koran, the Pali Canon, etc.

f) the epoch of industrial human civilization with the emergence of somewhat earlier secular legal acts, that provided legal regulation of social relations in the necessary direction and provided for appropriate means of overcoming violations of

this regulation and the procedure for restoring the violated legal status of the victim, with the subsequent formation of basic specialties of jurisprudence - Legal Studies and Law Enforcement, from 1698 to the 70s of the 20th century, the fundamental possibility of realizing the actual human level of satisfaction of consumer needs by each representative of the human population of the world and the emergence of much earlier secular codified legal acts: the Code of Hammurabi in Ancient Babylon, the Digests of Justinian in fact of the Roman Empire, etc.; and the beginning of the formation of basic specialties of jurisprudence - Legal Studies and Law Enforcement;

g) the epoch of ego-human civilization with the simultaneous completion of the formation of Legal Studies and Law Enforcement in the basic specialty of jurisprudence and their radical reformation into Lawlogy (specialist - lawlogist, activity – the law-making : the legislation, the law-enforcement) and Antidelictology (specialist - antidelictologist, activity - antidelictological) in the form of the existing and very widely publicized by now more than 300 innovations of the scientific school of jurisprudence of Professor Alankir as a proper doctrinal, project legislative and other applied basis for the development of the rule of law state of humanism, from the 70s of the 20th century. and until the final cessation of uncontrolled and actual social management of animal and human instincts (individual egoism, collective egoism in the form of religion and nationalism);

h) the epoch of de-facto human civilization, from the final cessation of social control by the specified intrinsically human instincts and until the appearance in the future of any other purely objective criteria for such genesis.

Conclusions. Logically, the positive end of the era of ego-human civilization seems too problematic, still very distant, so far, taking into account the existing realities of human existence - and even fantastic, and maybe even unattainable !!! [1, p. 20-21].

After all, the possibilities of a person supposedly as a truly intelligent person to get rid of the indicated basic manifestations of instincts, especially now, when these manifestations, on the contrary, have quite a lot of growth, look too frightening !!! [1, p. 21].

Moreover, there are quite justified fears that the megagenesis of the evolution of human civilization may stop at the stage of the era of ego-human civilization due to the fault of humanity itself !!!, which, based on purely selfishness and, most importantly, the actual absence of the highest purely civilizational level of reason inherent in man, will destroy itself in a nuclear or other similar hyper-lethal world war !!!??? [1, p. 21]

The most terrible modern manifestations of individual selfishness, but still summative man, as it is seen, in the following frank cynical illogicality. On the one hand, according to the Food and Agriculture Organization of the United Nations (FAO), today 10 % of the population of the Earth is hungry [563], and on the other hand, according to the report of the Stockholm International Peace Research Institute (SIPRI), total world military spending in 2023 reached about \$ 2.5 trillion [272], which is in no way consistent with the generally accepted concept of a truly intelligent person, who now summatively allows the starvation of every tenth (according to both the theological concept of the origin of all people from Adam and Eve, etc., and the concept of self-development of nature from the origin of people from a fundamentally single ancestor) actually his "brother" or "sister", and spends such crazy money on the murder of his own brothers and sisters !!!??? [3, p. 24].

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Peculiarities of application of tax law under martial law in Ukraine

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Abstract. *During martial law, Ukraine's tax law plays a crucial role in ensuring the state's financial stability, supporting businesses, and mobilizing resources for defense needs. Since the full-scale invasion by the Russian Federation, tax policy has undergone significant changes aimed at simplifying tax administration, providing tax incentives, introducing special taxation regimes, and strengthening control over budget revenues. This article analyzes key legislative initiatives regarding tax system adjustments during wartime, including the simplified taxation system, tax payment deferrals, exemptions for specific taxpayer categories, and tax incentives for defense sector enterprises. The impact of these tax changes on the country's economic situation, state budget, and financial support for businesses is also examined. The study highlights the need for further improvement of Ukraine's tax policy considering international experience and wartime needs, particularly by optimizing the fiscal burden, enhancing tax administration, and developing long-term strategies for post-war recovery. The proposed recommendations may be useful for government authorities, tax agencies, business entities, and international financial institutions.*

Keywords: *tax law, martial law, tax policy, tax incentives, state budget, economic support, business taxation, resource mobilization.*