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CRIMINOLOGICAL CHARACTERISTICS OF CRIME IN THE FIELD OF TAXATION: CERTAIN ASPECTS

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Abstract

This article notes that crime in the tax system in the general crime system requires a separate study. Each part of the system must be considered as a separate system, and each component of the system is one component of a broader system. This approach can be applied to the tax system. The tax system is considered as a set of taxes, fees, other payments and contributions to the budget and state trust funds, taxpayers and bodies that control the correctness of the calculation, completeness and timeliness of their payment in the manner prescribed by law.

It is also noted that modern crime has become more mobile, flexible, and criminals themselves are more experienced and active in

introducing new forms, types and methods of criminal activity. Thanks to modern technologies for the expansion of the information space, there is a continuous professionalization of criminal activity. Given this situation, the geopolitical situation, the imperfection of the national system and legal policy to prevent crime, our state is becoming a zone conducive to the illegal activities of the underworld.

Keywords: criminological factors, criminal offense, tax crime, economic security.

Analyzing crime and its individual types, it can be stated that it poses a challenge to the national security of Ukraine, significantly reducing the security of our society as a whole.

A rather serious problem of crime can be traced especially at the level of the country's border areas, those bordering on the borders of other states. Thus, in recent years, not only the situation with crime has worsened, but also its transformation into new forms and types; the degree of public danger of general crime increases; criminals began to use weapons more often; during the commission of criminal offenses, the use of modern technological processes, the most effective achievements of science and technological progress has become widespread; there has long been a tendency to the emergence of such a phenomenon as specialized crime in a particular region; migration processes of crime within the country, from one region to another are traced; transnational cooperation between criminal groups and other types of crime transformation are taking root and spreading. Crime is a threat to the security of all spheres of society, harms the rule of law, adversely affects social, cultural and economic development, significantly increases the level of social tension in the country and its regions. The most pressing problem of our time for our state is the social state of crime, which threatens the economic security of the state. At the present stage of development of Ukrainian society, radical reforms are underway, covering European integration and decentralization processes. Law enforcement agencies are introducing new standards in their

activities. In such conditions of transformations and reforms, the most effective measures to prevent crime are regional programs [1].

Thus, as we see, at the present stage of development, Ukraine has faced new

geopolitical and criminological problems associated with military aggression, violations of the territorial integrity of the country; encroachments on the inviolability of its state borders; increases in overall crime; proliferation of terrorist threat, murder, significant level of smuggling, uncontrolled circulation of weapons, drugs, human trafficking. In other words, there is a kind of mutation in crime. Quantitative and qualitative indicators of the state of crime are changing. The activity of modern crime extends to the entire territory of Ukraine and abroad. Modern crime has become more mobile, flexible, and criminals themselves are more experienced and active in introducing new forms, types and methods of criminal activity. Thanks to modern technologies for the expansion of the information space, there is a continuous professionalization of criminal activity. Given this situation, the geopolitical situation, the imperfection of the national system and legal policy to prevent crime, our state is becoming a zone conducive to the illegal activities of the underworld [1].

Given the above, it should be noted that crime in the tax system in the general crime system requires a separate study. Guided by the philosophical concept of the system as "a set of elements that are in relationships and connections with each other, forming a whole,

unity", and taking into account that each part of the system in turn is considered as a separate system and each component of the system is one component of a broader system. This approach can be applied to the tax system. The tax system is considered as a set of taxes, fees, other payments and contributions to the budget and state trust funds, taxpayers and bodies that control the correctness of the calculation, completeness and timeliness of payment in the manner prescribed by law [2].

The essence, structure and role of the tax system are determined by the tax policy, which is the exclusive right of the state, which conducts it in the country independently, in accordance with the objectives of socio-economic development. Due to taxes, benefits and financial sanctions, as well as duties and responsibilities, which are an integral part of the tax system, the state sets uniform requirements for efficient management in the country. the more convenient it is for those who pay taxes and for those who perform control functions [2].

When making a criminological description of crime in the tax sphere, it is necessary to first address the criminal offense of evasion of taxes, fees and other mandatory payments. The legal features of this type of criminal offense are defined in Art. 212 of the Criminal Code of Ukraine. The object of criminal encroachment of this type is public relations in the field of taxation, arising in the course of economic activity and designed to promote the proper functioning of the tax system of the state.

The budget of the corresponding level or the state trust fund which is carried out by payers in the order and on the conditions determined by legislative acts.

According to the current legislation, the objects of taxation include income (profits), value added products (works, services), value of products (works, services), property of legal entities and individuals and other objects defined by the legislation of Ukraine. Tax evasion as a mercenary criminal offense is characterized by interrelated features: actions in the form of tax evasion; consequence in the form of causing damage to the state interests of significant, large and especially large losses; there are signs of a mandatory causal link between the act and the consequences.

According to the law, taxpayers are responsible for the correct calculation, timeliness of payment of taxes and compliance with tax regulations, for violation of which, depending on the degree of public danger and the amount of funds in the form of material damage, administrative liability under Art. 164-1KpAP "Evasion from filing a declaration of income", Art. 165-1 of the Administrative Code "Evasion of registration in the bodies of the Pension Fund of Ukraine, the Social Insurance Fund of Ukraine payers of compulsory insurance premiums and violation of the calculation and payment of social insurance contributions" or criminal liability under Article 212 of the Criminal Code [3].

In the system of elements of criminological characteristics there are ways to evade taxes. More than fifty ways of committing such criminal offenses are defined in criminal law practice and scientific publications. However, they are insufficiently systematized by types of taxation, subjects of criminal offenses and

other grounds that are necessary for a better classification of the act.

The tax legislation determines the procedure and terms of recalculation of the relevant tax liability. Actions that characterize the criminal offense of tax evasion are failure to file tax returns, concealment of taxable items, underestimation of the value of taxable items. Without filing tax returns, officials of the business entity and individuals are characterized by the fact that within the period prescribed by law do not file with the territorial tax administrations of the relevant tax returns and calculations, with the aim of evading taxation. Acts of concealment of taxable objects are that officials of business entities and individuals do not pay taxes and other non-tax payments that they, according to current legislation, had to pay to the state. Underestimation of the value of taxable objects is characterized by partial non-payment of taxes and non-tax payments.

In case of tax evasion, officials of business entities of enterprises, organizations, institutions, regardless of ownership, who, according to the law, are obliged to keep accounts and prepare reports on financial and economic activities, are subject to criminal liability. tax returns and other documents related to the calculation and payment of taxes to the budget. These can be business leaders, their deputies, chief accountants and their executives. Subjects of a criminal offense in the field of taxation may also be other persons [3].

Regarding the main determinants of criminal offenses, in the field of taxation there are reasons and conditions that distribute by their origin both domestic and international mechanisms of determination as forming, provoking and contributing to socio-economic and moral-psychological origin and those derived from law.

The recommendations of UN congresses emphasize the importance of such an approach to classifications, guided by leading international experience in the prevention of criminal offenses. Characterizing the socio-economic, organizational, moral, psychological and legal causes and conditions of criminal offenses in the field of taxation, determine their significance in specific circumstances during the determination.

The first group of determinants includes public debt growth, economic crisis and shadowing, impoverishment, miscalculations of tax reform.

The determinants of the second group include: legal nihilism, the cult of accumulation of money in any way, miscalculations of public information policy, citizens' distrust of tax authorities, lack of public understanding of the importance of taxes. In the scientific professional literature point out the discrepancy between the small size of fines and large economic benefits from tax crimes, which can also be attributed to the determinants of tax crimes, even aware of the criminal prosecution [4].

Understanding the crime situation in the field of taxation, the state develops and implements prevention measures. Programs are being developed that address all crime in general and the tax sphere in particular. At the state level, programs are being implemented to combat poverty and unemployment, support entrepreneurship, cultural and educational nature to increase the level of moral awareness and responsibility of citizens,

neutralize the criminal influence of the media and develop legal awareness among the population. payment of taxes, and at the same time tax criminal offenses in Ukraine is called instability and imperfection of tax legislation. The constant expectation of tax increases forces taxpayers to underestimate their tax liabilities in advance, and in general, any change in tax law encourages caution if the taxpayer is, of course, interested in paying less. The imperfect mechanism of taxation and its separate components allow to look for and apply various ways of evasion of payment of taxes and fees. Also, an insufficiently thought-out mechanism for calculating and paying taxes makes it possible to use various schemes of committing offenses in the field of taxation [5].

Priority measures to be taken include optimizing tax pressures, improving tax legislation and ensuring legality and a balanced approach to the use of tax benefits. They also point to the need to intensify work to clarify the law, its regulatory and protective components. Today there is a need to take measures to stimulate tax compliance with taxpayers, it is also worth reconsidering the ideology of the relationship between business and tax authorities. The issue of improving anti-corruption mechanisms in the tax sphere remains open. Legal measures, in particular criminal law, deserve special attention [4].

It is worth paying attention to the specificity of tax criminal offenses. This feature is manifested in the fact that their detection is possible only through tax audits, audits, examinations. And the very fact that such a criminal offense was committed can be discovered over time. It will take months, sometimes years.

This should lead to the need to optimize ways to detect tax crimes. Among them are the analysis of tax and accounting documentation. Since it follows from

such a criminal offense, the fact and the result of criminal acts are reflected in tax, accounting or financial documents as the main carriers of information about the tax offense, the mechanism of its commission and the range of persons involved [6].

Conclusion. Thus, as practice shows, one of the most problematic areas for crime prevention is tax crime. To reduce crime in the field of taxation, it is necessary to continue to improve the taxation system, identifying existing criminogenic factors for their further elimination.

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PREVENTION OF CORRUPTION IN THE DEFENSE SECTOR WITH INVOLVEMENT OF PUBLIC CONTROL

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Abstract

This article examines the legal framework for public control in the field of defense, the powers of public control and the effectiveness of control in modern conditions. It is proved that public control in the defense sector has low efficiency, and that public control activities are poorly regulated. It is determined that Public Control is an effective mechanism for combating corruption. Scientific research on the implementation of public control in the defense sector is necessary for the formation of specific proposals to improve existing legislation and introduce new measures to prevent corruption. It is investigated that the main reasons for the spread of corruption in the defense sector in Ukraine are low efficiency of anti-corruption bodies, non-compliance with anti-corruption legislation, lack of law enforcement and judicial reform, simplification of procedures or neglect of rules in case of urgency of certain defense requirements.

Keywords: public control, corruption, public expertise, mechanisms of public control, defense sector.

The purpose of the article. To study the ways of civil society influence on the prevention and counteraction of corruption in the defense sector of Ukraine and to formulate proposals for improving the current legislation in this area.

Problem statement. In the current conditions of counteracting Russian aggression, the Armed Forces of Ukraine are assigned a significant number of extremely important state tasks related to the territorial integrity and sovereignty of Ukraine. The productive activity of