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TAX POLICE OF UKRAINE IN THE SYSTEM OF LAW ENFORCEMENT AGENCIES OF UKRAINE

The problem of ensuring the financial and economic security of our country, which is a component of it, is the observance of tax legislation – one of the most pressing in Ukraine. Today, a number of law enforcement agencies are working to prevent such problems, with the Ukrainian Tax Police occupying an important place.

Actuality of theme. Tax evasion, conducting various types of financially fraudulent fraud and operations against the state fiscal service are all major problems that need to be addressed quickly.

Analysis of recent research and publications. Questions of efficiency of activity, and fight against economic crimes of tax police of Ukraine have repeatedly attracted the attention of such famous scientists as: Ponomaryov O.V., Hutsalenko L.V., Deriy V.A., Shemshenko Y.S., Voronova K.L., Bazhan M.P., Koval F.V., Belenkov R.A., Fokin V.M.

The purpose of this work is to investigate the activities of the Tax Police of Ukraine, its interaction with law enforcement agencies, and prospects for further development.

Presenting main material. Fighting various financial frauds has been troubling our Ukrainian society for more than ten years. In view of this, today there is a body in Ukraine that can prevent this is the Tax Police of Ukraine. This specialized unit consists of certain units for combating tax offenses operating within the respective control bodies, and controls the observance of

tax legislation, performs investigative, criminal-procedural and security functions. The tasks of the tax police are:

- search of persons hiding from the investigation and the court for criminal and other offenses in the sphere of taxation and budgetary sphere;
- prevention of criminal and other offenses in the field of taxation and budgetary sphere, their disclosure, investigation and proceedings in cases of administrative offenses;
- prevention and counteraction of corruption in the controlling bodies and revealing of its facts;
- ensuring the safety of the employees of the supervisory authorities, protecting them from unlawful encroachments related to the performance of their duties [1, p 365].

At the legal level, the activity of the tax police of Ukraine is governed by such legislative acts as: the Constitutions of Ukraine, the Tax Code of Ukraine, the Laws of Ukraine, and other by-laws. Therefore, in accordance with the Tax Code of Ukraine, this body carries out its activities on the basis of powers conferred on it by the legislation of Ukraine, namely:

- Acceptance of allegations of criminal offenses within their competence;
- investigates persons hiding from the investigation and the court for criminal and other offenses in the sphere of taxation and budgetary sphere;
- transmits to the relevant law enforcement authorities materials on the facts of offenses for which the law provides for criminal liability [1, p. 340] .

The activities of the tax police are diverse, including cooperation with law enforcement agencies in order to identify and prosecute perpetrators of a financial or criminal offense. It is often the case that even tax police investigators take on a competency that does not comply with the law, requesting investigative judges to be investigated. According to Article 350 of the Tax Code of Ukraine, the tax police collects, analyzes, summarizes information about tax and budget violations, predicts trends in the development of negative criminal processes related to taxation. It also takes measures to prevent and counteract corruption in the supervisory bodies and to detect corruption, as well as to eliminate the consequences of corruption offenses. Today, this unit works closely with the National Police of Ukraine and other law enforcement agencies and occupies a leading position among them. In particular, this is manifested in the implementation of various measures to arrest the intruders. According to the state statistical reports of 1 SL, maintained by the Prosecutor General's Office of Ukraine, in 2017, law enforcement agencies investigated 9735 criminal proceedings brought to the

ERDF for crimes of the specified category, and in 2018 – 8740, which is almost 1 thousand criminal proceedings [5, p. 67]. How so? Why does the number of open cases decrease annually? After all, the level of the shadow economy in Ukraine is growing steadily, accounting for about 55-60% today, according to various sources? Why do law enforcement not «notice» the economic crisis and the fall in investment attractiveness? All of these and many more questions need answers, but getting them is not an easy thing to do, as often law enforcement agencies themselves are involved in various criminal schemes.

Therefore, given the above, it should be concluded that the tax police is a powerful body that acts to combat economic crime and shadow the economy. However, the results we have today are not sufficient, as we need to start real work aimed at protecting the Ukrainian economy from external and internal encroachments. There are a number of changes to be made to tax law and to empower investigative fiscal authorities to give them access to justice. To do this, you need to have all the necessary bases – both legislative and material. And obligatory – a real opportunity to apply innovative analytical and operational-search mechanisms for exposing offenders who have committed a crime in the field of public finance, as well as conducting pre-trial investigation of all crimes contained in section 7 of the Criminal Code of Ukraine «Crimes in the field of economic activity». Therefore, the activity of the tax police of Ukraine today needs to be changed and improved.

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