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TAX POLICY IN THE FINANCIAL CRIME PREVENTIONS

Nowadays the financial security of the state is influenced by many negative factors, one of which is a crime. There is an evidence of a significant phenomenon spread, as a result of which substantial damage is caused to the economy, preventing the state from effective functions performance and appropriate conditions for stable development and self-preservation creation. Financial crimes are characterized by a high level of latency, determining the complexity of detecting crimes committed in the financial sector and their preventive maintenance. At the same time, financial crime prevention is not a priority in law enforcement agencies' work. Although it has long been known crime is much easier to prevent than to further identify, document, disclose, investigate and compensate for the damage caused.

Studies of financial crime prevention in Ukraine on the modern stage of its development prove that it also includes the formation of a reasonable tax policy. It is the formation of such a tax system, which would be growth-oriented and income-generating for the state, provided the slightest grazing of market mechanisms. The rate of economic growth directly depends on the progressivity of tax policy, the reasonableness of its construction.

Today the optimal of use of fiscal instruments are taxes and government expenditures, and developed recommendations for improving the budgetary system, tax legislation, improvement of the system of macroeconomic regulation, in particular in the implementation of fiscal policy.

Today is necessary to reform tax policy in Ukraine under conditions of European integration: to adapting national legislation to the EU requirements, the importance of balanced and rational tax policy, taking into account tendencies of development of economic system. These are the main directions of reforming the tax policy in Ukraine in the context of European aspirations, which, in our opinion, are of practical importance and should be taken into account in the development of the Concept of fiscal policy of Ukraine and of the financial crime preventions. It is necessary to adapt domestic tax legislation to EU requirements as a process of developing and adopting regulatory legal acts and creating conditions for their correct application in order to gradually achieve full compliance of Ukrainian legislation with European legislation.

The modern Ukrainian tax policy should focus on building a stable and clear tax system, balancing the interests of the state and taxpayers. The strategic aspirations of Ukraine should be considered when implementing the state regulation of internal socio-economic processes. This process requires adjustment of the goals and objectives of the tax policy taking into account not only the current national fiscal sovereignty, but also the supranational interests of the EU, current trends of financial globalization and trends of financial crimes.

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NARCOMANIA AND TOXICOMANIA AS HARMFUL PHENOMENA TO PUBLIC HEALTH IN THE MODERN UKRAINE

Ukraine continues to maintain a negative criminal situation. This situation is characterized by the significant prevalence of drug addiction, an increase in the negative impact of drugs on health of Ukrainians. All these phenomena worsen the state of society's security, create anxiety and cause a sense of danger to citizens.