

Serhii Cherniavskiy – Doctor of Law, Professor, Vice-Rector of the National Academe of Internal Affairs;

Victor Vasylynychuk – Doctor of Law, Professor, Professor of the Department of Special Techniques and Investigative Operations Documentation of the National Academy of Internal Affairs

Designation of the Place and Role of Financial Investigation Service in Ukraine

Analysis of current legislation and enforcement practice give grounds to conclude that the function of combating crimes in the sphere of economic activity unnecessarily scattered in different departments and often duplicated. Partly these functions assigned to the Department of Economics protection of National Police (fighting against corruption, crimes against property and service activity), to financial investigation of State Fiscal Service (fighting against crimes in the field of taxation and legalization of proceeds from crime), and also, within competence, to Security Service of Ukraine and Anti-Corruption Bureau of Ukraine.

Analyzes the international experience of law enforcement function to combat economic crime: in the structure of the Interior Ministry and the Ministry of Finance.

Reveals the historical aspects of the financial police in Ukraine, starting from 1990 to the present. Analyses the bill «On amendments to some legislative acts of Ukraine due to the adoption of the Law of Ukraine «On Amendments to the Tax Code of Ukraine on the establishment of Financial Research Service»

It is proposed to concentrate all the activities of combating crime in the economy in the Ministry of Internal Affairs of Ukraine, as it will look progressively, in particular: law enforcement agencies will no longer dissipate their strength, they will not do not peculiar actions, one unit will be easier to control and counteract possible violations of its employee.

Keywords: Service of Financial Investigation; Department of Economics protection of National Police; tax police; economic crimes; international experience.