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Prevention of Crime in the Fiscal Sector as a Part of the Financial State Security

It was substantiated that fiscal crimes under present conditions have become one of the major threats to Ukraine's financial security. In this aspect, it was emphasized that there is no clear mechanism for cooperation between law enforcement agencies among themselves, supervising authorities and institutions of the economic system, which should provide effective counteraction to crimes in the fiscal area.

The objects of financial security include: citizens of the state; state control apparatus; enterprises, institutions, organizations; administrative territorial units; society; the state.

The subjects of the prevention of crimes in the fiscal area include: State Financial Monitoring Service of Ukraine, General Prosecutor's Office of Ukraine, Department of Economy Protection of

the National Police of Ukraine, State Fiscal Service of Ukraine, Security Service of Ukraine, National Bank of Ukraine and State Audit Service of Ukraine.

It is important to establish in the system of financial relations an effective mechanism for providing normatively established procedures for budget revenues and deductions from it.

Prevention of crimes in the fiscal sector consists of social, special and individual measures.

General social prevention of crimes in the fiscal sphere is realized with the help of state plans and programs of economic and social development. It is recognized that Ukraine does not have a nationwide crime prevention program, including such in the fiscal area.

Due to the large number of state bodies that directly prevent crime in the fiscal area, the idea of establishing Financial Intelligence Service in Ukraine was supported.

Measures of individual prevention can be carried out after identifying signs of committing crime in the fiscal area.

It was proposed at the national level: adoption of political decisions on creating necessary conditions for the civilized development of all state and non-state actors of tax relations; state crime prevention programs in the economic sphere; number of legislative acts concerning prevention of crimes in the fiscal sphere; structural changes in the State Fiscal Service and law enforcement agencies.

Keywords: crime prevention, crime in the fiscal sphere, prevention of crimes in the fiscal sphere, financial state security, general social prevention, special prevention, individual prevention.