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The General Theoretical Description of the Shadow Economy

The criminalization of society in general and the economy in particular is a serious challenge for Ukraine nowadays. The shadow economy has become a priority area of activity for organized crime,

because it retains enormous opportunities for rapid unlawful enrichment, the accumulation of financial resources that are used to solve widespread tasks, even political ones.

Four main theoretical and methodological approaches to the study of the problem of the shadow economy, depending on the criteria of reference of one or another activity to the shadow one are the most often distinguished: legal, accounting and statistical, criminological and so-called integrated approach. Legal approach in which the criterion of reference of activity to shadow one is its illegal character is rather widespread.

The main reasons for the existence of the shadow economy are considered: economic, social, legal and political.

The attention is focused on the importance of the theoretical and legal analysis of the shadow economy, which envisages, first of all, the study of the objective side of the causality of the formation and development of this phenomenon, problems of the relationship between economy and law, economy and state. Thus, the theoretical and legal analysis of the shadow economy is different, for example, from the criminological, in which the emphasis is placed on the study of the subjective aspect of the causality of crimes in the field of economics.

The argument about the existence of destruction in the functioning of the state is substantiated. However, the scale of the influence of the shadow economy on all aspects of life is such that contradictions between official and informal economic activity are erased.

The shadow economy generates the corresponding shadow relationships which is called «shadow law». The shadow quasi-law comes into conflict with official law both in open forms and in hidden ones. Based on the institutions of state and society it can transform the system of law and order in a system of criminal relationship. Strengthening the role of the state in the management of social processes becomes a necessity under such conditions.

It is necessary for successful fight against shadow economy to have a complex of the interconnected social and economic, political, legal measures. First of all, the correction of the state economic policy is necessary. It should be aimed at stimulating of economic growth. Only the state which is seriously engaged in self-purification from corruption can solve the above-mentioned problems and effectively fight against the shadow economy.

Keywords: shadow economy, criminalization, crime, law, state.