

**Nogina K.O.**, National University of  
State Tax Service of Ukraine, cadet  
of the tax militia department, master  
**Mahynich Y.S.**, National University  
of State Tax Service of Ukraine,  
research and language supervisor

### **FIGHT AGAINST CORRUPTION IN TAX POLICE - THE FIRST TASK IN IMPLEMENTING UKRAINE'S EUROPEAN CHOICE**

Corruption is a global problem of every country, and we have to deal with this problem.

The result of the European experience of anti-corruption was the adoption of a set of international legal instruments (mandatory and recommendatory nature) prepared and adopted by the United Nations, the Organization for Economic Cooperation and Development, the Organization of American States, the Council of Europe, the European Union.

Analysis of European experience shows that the fight against corruption is a priority of any legal framework, so that Europe and the corruption is not compatible terms.

One of the most important components of modern historical moment of Ukraine is the fastest formation of a complete

and free from corruption civil society too. The successful solution combating corruption, especially in the tax police, is a priority of the state, and since Ukraine declared European choice becomes particularly relevant compliance between the declared goals and everyday reality. The case for our state is as important as the establishment of real democracy in political life, building a socially oriented market economy in the national economy and its integration into the global economy.

The international community considers corruption nowadays as one of the greatest threats to the rule of law, democracy, human rights, fairness and social justice, hinders economic development and poses a real threat to the moral fabric of society. In principle, it is important to understand that corruption prevents civil societies.

Many countries in the world have managed to create an effective mechanism for combating corruption manifestations. These include Finland, Denmark, New Zealand, Iceland, Singapore, Sweden, Canada, the Netherlands, Luxembourg, Norway, Australia, Switzerland, the UK, Austria, Israel, USA, Chile, Ireland, Germany and others [1].

They all have some features in anti-corruption activities of the tax police and as a whole, but they have in common:

- desire of active opposition to corruption manifestations in the tax police and everywhere;
- creating an appropriate legal framework;
- legal reforms. But they only partially solve the problem. To get out, they must be closely connected with other areas of the fight against corruption, as the economic, financial, and with social, organizational and even cultural;
- real, guaranteed the independence of the country's law enforcement system;
- involvement in combating corruption manifestations NGOs.

In Ukraine, the problem of corruption in the tax police and combat remained and remains one of the highest priority.

Taxes are the most important and powerful tool to regulate economic relations and interests of the state, regions, businesses and citizens. They play an important role in the formation of budget revenues. Permanent budget revenues taxes and other obligatory

payments is an important factor in the proper functioning of the state. Corrupt tax act - when in the line of duty they exceed their authority - it is also a loss budget.

To prevent corruption offenses and criminal offenses including tax department of internal security staff monitor their activities while on duty. One of the areas of prevention work - setting people prone to illegal actions, followed by removal of potential offenders from their duties [2].

Developed and operates a system of countermeasures and combat this negative social phenomenon. Established and improved legal framework to combat corruption, bribery and malfeasance. However, this Anti-Corruption and relevant analysis which accumulated in other countries, our country is still missing. However, this experience of fighting corruption despite the experience of other countries, our country is still missing.

The legal system of fighting corruption in the tax police in Ukraine is based on a large number of laws and legal acts, in some cases, the efficacy of these regulations and the relationship between them is difficult, due to their large number.

Based on international regulations in corruption understood clearly criminal act punishable with a much greater degree of public danger than just individual facts of bribery, bribery of officials or abuse of power.

The current anti-corruption legislation so strange that the same act of corruption we can qualify as a misdemeanor (offense), and as a crime [3].

However, our country is already on the way to creating a national anti-corruption committee, which serves as the chairman, executive secretary and other members. Chaired by the President of Ukraine, and its main objective is to provide assistance to the President of Ukraine in the implementation of its mandate, to which the Committee:

- provides a systematic analysis of corruption in Ukraine;
- developing anti-corruption measures;
- elaborates on international experience, the world's leading organizations recommendations on draft legislation on strengthening the fight against corruption and so on.

In summary, for himself, I made a conclusion that it is impossible to remain indifferent when replacing corrupt relationship civilized legal relations between people. So, let's start off with a qualified specialist and save our country from corruption, because the future of our country is in our hands, we are a hope of Ukraine.

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