

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.

A significant number of crimes are committed because of the prevalence of drug abuse among our Ukrainians. People in the state of intoxication carry out hundreds of robbery and plundering. Tens of thousands of criminals have been convicted during the past decade for crimes related to the illicit trafficking of drugs, psychotropic substances and precursors.

Drug addiction has become the most widespread in the eastern regions of Ukraine (Dnipropetrovsk and Donetsk region) and in the Black Sea basin (Odessa, Kherson and Mykolayiv oblasts). It caused a deterioration of the crime situation in the identified regions.

The definition of drug addiction is formulated in Art. 1 of the Law of Ukraine «On Measures to Counteract the Illicit Traffic in Narcotic Drugs, Psychotropic Substances, Precursors and Abuse», according to which drug addiction is a mental disorder caused by dependence on a drug or a psychotropic substance as a result of misuse of this agent or substance. These substances are referred to drugs or psychotropic substances under the UN Conventions and the Drug Control Committee under the Ministry of Health and are characterized by the possibility of causing mental or physical dependence on them.

The facts of both drug abuse and the use of other substances that are not covered by definition of «drugs» have an increased public danger. Toxicomania has become epidemic over the past twenty years. Toxicomania is the inhalation of «volatile narcotic substances.» It has become particularly popular among children and adolescents. The average age of addicts is 8-15 years. If we look at the extent of the spread of substance abuse and the irreversible damage that it causes in the child's body and the psyche, then we can talk about the threat to the future of the nation. Drug intoxication occurs immediately after several breaths. It is practically impossible to determine the dose, because it depends on the drug itself, the depth of breath, respiratory delusions, and the concentration of vapors.

Criminal law provides for criminal liability for crimes with such dangerous objects as heavy substances and intoxicating agents. Strong substances - are the substances of synthetic or natural origin, including plants, with a dangerous effect on the human body, which can damage its health and life when taken for non-medical purposes. Intoxicating substances are the ones that cause aintoxicating

effect that changes the psyche and human behavior and is not included in the list of narcotic, psychotropic, poisonous substances. Natural intoxicating means - are the substances from poisonous plants. Intoxicating chemical products - are toxic varnishes, paints, aerosols, etc. An offense is such an act as the inclining of minors to use the intoxicating substances (Article 324 of the Criminal Code of Ukraine).

Inclining means any act without the use of violence, which is aimed at arousing a child's desire or obtaining the consent to take intoxicating substances at least once. Inclining may be in a form of a request, suggestion, conditioning, persuasion to take the indicated means, promise of remuneration, or pressure on the victim due to the threat of refusal to continue friendly or close relationships and other actions.

For example, the Vinogradov district court of the Transcarpathian region dated 28 October 2010 convicted citizen S. who committed a crime in such circumstances. S. He invited to his home the minors A. and R. and by excite their desire to use intoxicating substances, suggested the use of inhalation glue «Moment-1», which, according to the conclusion of the forensic examination, contains toxic components that, which during inhalation could lead to a change in the psyche and human behavior, mental illness, severe poisoning and even death.

Actions of S. were qualified by the court under Art. 324 of the Criminal Code of Ukraine as inclining of juveniles to use intoxicating substances that are not drugs, psychotropic or their counterparts.

In all cases, the inclining to criminal acts is not connected with coercion. They mean persuading minors to make a decision to take an intoxicating agent by any means.

The situation described above means that the legislation of Ukraine should be amended with the concept of «toxicomania». The introduction of the legal use of the term «toxicomania» will make it possible to differentiate between objects of possible illicit treatment of substances and agents that could cause a morbid condition, with subsequent settlement of the issue of the attribution these items to drugs and the establishment of state control over their circulation