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**Actual Problems of Establishment and Functioning
of the Financial Investigation Service in the Context
of European Standards of Financial Security Ensurance**

The article substantiates the now a days position that there is a need to create Financial Investigation Service as a law enforcement agency, which will bring to get her relevant units of the National Police, the State Fiscal Service, the Security Service of Ukraine and the State Audit Office. It is consistent with the experience of prevention, detection and investigation of crimes of all categories in the economy of most European countries.

The author analyzed the factors that indicate duplication of law enforcement authorities' functions in fighting economic offenses, branching and ineffectiveness of activity of authorities to combat economic crimes in Ukraine. The benefits of creating

Financial Investigation Service include: concentration of efforts to counter threats in the financial and economic sphere in one structure; elimination of duplication of functions of law enforcement agencies and budget funds' saving; reduce of the burden on business; transparency of financial relations.

The process of the legal preparation of establishment of the Financial Investigation Service, in which the author has identified four stages, was discovered. Today the Verkhovna Rada of Ukraine considers the draft Law «On Financial Police», 15 March 2016. It is as summed that the Financial Investigation Service should receive the status of a central executive body, which will secure economic of Ukraine. Service is account able and subordinated to the government. It is also intended as a single body that shall perform the functions of financial intelligence, prevention, detection and investigation of fiscal and other criminal offenses in the economy.

The tasks of Financial Investigation Service are classified by its functional units, which include operational units (tasked with fighting agents of fictitious business activity, combating illegal reimbursement of VAT, combating illicit trafficking of excisable goods); units of reports of criminal offenses inspection; human resources units; investigative units; units of physical protection.

The auth or discovered the meaning of objectives, terms of reference and features of the organizational structure to determine the place of Financial Investigation Service in the general system of executive authorities.

The author concluded that it is much better to concentrate all the activities of the Coordination of combating economic crimes in the system of the Ministry of Internal Affairs of Ukraine, respectively, creating in its structure Financial Investigation Service.

Keywords: Financial Investigation Service; tax police; economic crimes; Ministry of Internal Affairs of Ukraine.