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Organization of Crime Prevention in the Fiscal Sphere: Three-Tiered Approach

Condition of crime prevention in the fiscal sphere of Ukraine is studied. The author proposed to apply complex of prevention measures on social, special and individual levels. It is also emphasized on the prospects of creating a single authority to prevent crimes in the fiscal sphere, which will develop and implement three-tier prevention measures, coordinate cooperation between law-enforcement and regulatory authorities and institutions of the economic system in the appropriate direction.

Under preventing crimes in the fiscal system it is proposed to mean the system of actions to this type of crime and their determinants in order to reduce its level and to eliminate criminogenic factors. The author considered a number of challenges in preventing fiscal crimes, which are aimed at protection of the financial interests of the state and society.

General social measures to prevent fiscal crime include fiscal consolidation and stabilization of the currency and financial system in general, slowdown and decline in the rate of inflation, balanced tax policy, rulemaking that encourages entrepreneurship, reduce of the tax burden on business entities, education of proper legal awareness of taxpayers, etc. The role of adoption and implementation of various social programs and comprehensive measures in the general social crime prevention are also highlighted.

Specially-criminological crime prevention measures in the fiscal sphere include taking steps to reduce cash payments in commercial and public circulation, reduce of the list of licensed business activities; continuous monitoring of financial circulation of money in the state; effective control of income decalarations; cooperation with foreign law-enforcement agencies which are specialized in the prevention of crime in the fiscal sphere.

The author also found that at the individual level work with the participants of tax relations is conducted by monitoring of the implementation of the requirements of ethical conduct and fair practice in the tax and accounting activities, its compliance with the law.

Keywords: crime prevention; crimes in the fiscal sphere; general social level of prevention; special level of prevention; individual level of prevention