

THE PECULIARITIES OF THE FORMATION OF THE MECHANISMS OF THE STATE POLICY OF COUNTERACTION TO THE SHADOW ECONOMY

The article is devoted to the peculiarities of the formation of the mechanisms of the state policy of counteraction to the shadow economy. A classification of approaches has been made concerning the systematization of the principles of the formation and implementation of mechanisms of the state policy of counteraction to the shadow economy. The structure of the mechanisms of the state policy of counteraction to the shadow economy, based on general and functional principles, methods, tools the use of which is aimed at minimizing the level of shadowing and the exit of the state to a qualitatively new level by attracting the shadow sector capital for structural restructuring of the economy and increasing the share of the legal sector of the economy, has been proposed in the context of implementing a set of strategic tasks. The stages of realization of strategic guidelines of the mechanisms of the state policy of counteraction to the shadow economy have been substantiated. The system of realization of mechanisms of the state policy of counteraction to the shadow economy as a dynamic holistic environment has been proposed, which allows to influence the growth of indicators of the legal sector of the economy and includes a set of functional subsystems.

Keywords: state policy, mechanisms, shadow economy, strategic guidelines, counteraction.

Джумеля В. В. Особливості формування механізмів державної політики протидії тіньовій економіці.

Стаття присвячена особливостям формування механізмів державної політики протидії тіньовій економіці. Здійснена класифікація підходів щодо систематизації принципів формування та реалізації механізмів державної політики протидії тіньовій економіці. Запропонована структура механізмів державної політики протидії тіньовій економіці, яка ґрунтується на загальних та функціональних принципах, методах, інструментах, використання яких орієнтовано на мінімізацію рівня тінізації та виходу держави на якісно новий рівень за рахунок залучення капіталу тіньового сектора для структурної перебудови економіки і збільшення частки легального сектора економіки у контексті реалізації сукупності стратегічних завдань. Обґрунтовані етапи реалізації стратегічних орієнтирів механізмів державної політики протидії тіньовій економіці. Запропоновано систему реалізації механізмів державної політики протидії тіньовій економіці як динамічного цілісного середовища, яке дозволяє здійснювати вплив на зростання показників легального сектору економіки та включає комплекс функціональних підсистем.

Ключові слова: державна політика, механізми, тіньова економіка, стратегічні орієнтири, протидія.

Джумеля В. В. Особенности формирования механизмов государственной политики противодействия теневой экономике.

Статья посвящена особенностям формирования механизмов государственной политики противодействия теневой экономике. Осуществлена классификация подходов по систематизации принципов формирования и реализации механизмов государственной политики противодействия теневой экономике. Предложена структура механизмов государственной политики противодействия теневой экономике, основанная на общих и функциональных принципах, методах, инструментах, использование которых ориентировано на минимизацию уровня тенизации и выхода государства на качественно новый уровень за счет привлечения капитала теневого сектора для структурной перестройки экономики и увеличения доли легального сектора экономики в контексте реализации совокупности стратегических задач. Обоснованы этапы реализации стратегических ориентиров механизмов государственной политики противодействия теневой экономике. Предложена система реализации механизмов государственной политики противодействия теневой экономике как динамической целостной среды, которая позволяет оказывать влияние на

рост показателей легального сектора экономики и включает комплекс функциональных подсистем.

Ключевые слова: государственная политика, механизмы, теневая экономика, стратегические ориентиры, противодействие.

Formulation of the problem. The main task of the state policy towards counteracting the shadow economy is the development and implementation of appropriate strategic guidelines, which should be established by the relevant institutional structures, based on a clear definition of the role and functions of public authorities in achieving specific goals. Therefore, the mechanisms of the state policy of counteracting the shadow economy are an important component of the socio-economic development of the country. Thanks to its effective functioning an effective implementation of the Strategy of counteraction to the shadow economy is ensured. Improving the mechanisms of the state policy of counteracting the shadow economy is an objective need, which requires the responsibility of the state and active participation of the subjects of market relations.

Analysis of recent research. The most important contribution to the development of a state policy of counter action to the shadow economy was made by such foreign scholars as J. Grosman, F. Brett, J. Moddinger, T. Reuter, R. Seddig, J. Robinson, K. Kottke, J. Zhdanovich and others. Theoretical and methodological aspects of the development of mechanisms of the state policy of counteracting the shadow economy are contained in the works of domestic scientists, in particular such as: O. I. Baranovsky, V. G. Bodrov, S. A. Butkevich, S. S. Varnalius, L. K. Voronov, N. T. Goncharuk, I. Yu. Grishova, S. G. Gurzhiy, O. P. Diachenko, I. V. Kolomiets, O. B. Naumov, V. A. Nekrasov, V. A. Rebka-lo, G. L. Ryabtsev, S. A. Solodnikov, S. S. Stoyanova-Koval, S. O. Sinyansky, T. L. Shestakovska and others. At the same time, the generalization of the achievements of a modern managerial opinion shows that there are a number of problems that have not received proper coverage and resolution. This slows down the balanced reproduction and effectiveness of the mechanisms of implementation of the state policy of counteraction to the shadow economy in Ukraine.

Setting objectives. The purpose of the article is to substantiate the scientific-methodological and practical principles of the formation of mechanisms of the state policy of counteraction to the shadow economy.

Presenting main material. Today, the only common universal concept of the shadow economy is not formulated. The variety of positions is due to various factors, but as a rule, this distinction is contained in the nature of the theoretical and applied problems which are solved, as well as in the methodology and methods of research. Investigating the shadow economy we propose to adhere to the following provisions: – fundamental theoretical analysis; – statistical estimation, to optimization of social and economic policy; – the improvement of law enforcement activities; – ensuring economic security.

The shadow economy is a complex economic category, so no definition can fully and accurately disclose its essence. The study of this issue made it possible to generalize and disclose the nature of the relations of the state policy and the shadow economy, to clarify and extend the existing concepts of terms: «shadow economy» – an economic activity that is outside the legal relations and covers the whole socio-economic sphere of human activity, with its consequences which are reflected not only in the economic stability of the state and directly on the socio-economic situation of citizens as subjects of economic relations; «the shadow sector of the economy» is a certain part of the shadow economy of a particular state, which is in percentage reciprocally proportional to GDP. The lower the indicator of the shadow economy is, the higher is the GDP; «The development of the shadow economy» – is a large-scale process of penetration of the shadow economy into all spheres of socio-economic activity, which proves the existence of the relationship between legal and illegal economy.

The effectiveness of state policy is directly dependent on the mechanisms that ensure a coordinated and effective management of social processes and the proper organizational and managerial influence on their course. The scientist V. Vorotin asserts: the management mechanism is an integral part of the control system, which influences the factors, from the state of which the result of the operation of the management object depends. The mechanism of public administration, in his opinion, is a complex system of state bodies organized in accordance with certain principles for the imple-

mentation of the tasks of state administration; it is an instrument for implementing the executive power of the state. The mechanism for the formation and implementation of public administration is a combination and logical interconnection of social elements, processes and regularities, through which the subject of public administration «grasps» the needs, interests and goals of the society in managing influences, consolidates them in their managerial decisions and actions, and practically implements in life, taking into account the state power [1].

According to I. Gryshova, the mechanism of modern state policy is saturated with the only legally established principles, based on the distribution of power and the availability of the necessary material appendages, the system of state authorities and local self-government, which carries out the tasks and functions of the state or ensures their implementation. The mechanism of the state is based on certain principles. They can be divided into general, belonging to the mechanism of the state as a whole, and partial, whose action extends only to separate parts of the state mechanism, certain bodies or groups of bodies [2].

In our opinion, the mechanisms of the state policy of counteracting the shadow economy are an integrated system of public administration, the components of which are specific managing mechanisms (organizational-economic, political, normative legal, informational-analytical, motivational, etc.), which in aggregate can provide the implementation of a balanced and effective state policy to counter the shadow economy.

In Ukraine, the formation of mechanisms of the state policy of counteracting the shadow economy began with getting the independence of Ukraine in 1991. It should be noted that the creation of legal bases in the area under study was not carried out in connection with the laws of development of the society, but was mainly due to the desire to exclude Ukraine from the «black» list of countries and territories that do not combat the legalization (laundering) of incomes, obtained in a criminal way [3]. The first steps in this direction were connected with the ratification by our state of the relevant international legal acts and the adoption of a number of regulatory and legal documents aimed at their implementation.

It is obvious that at this stage of the formation of mechanisms of the state policy of counteracting the shadow economy, the activity of state authorities was more directed at regulating legal financial flows both within Ukraine and abroad.

Normative-legal acts in the investigated sphere were directed at the fight against organized crime in general, and state mechanisms regarding the state policy of counteracting the shadow economy were not singled out and focused not on the attention of the governing bodies and institutions. In addition, at the end of the twentieth century there was no body with special competence in regulating financial flows in Ukraine.

Consequently, at present, Ukraine has formed the main levers of the mechanisms of the state policy of counteracting the shadow economy that are able to fully control financial flows, to detect deviations from the norms of the current legislation in them and to bring the perpetrators to justice.

Ukraine is participant of the main international legal acts in this area, in particular, the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime, the United Nations Convention against Illegal Traffic of Narcotic Drugs and Psychotropic Substances, the United Nations Convention against Transnational Organized Crime. By joining these documents, Ukraine recognized them as part of the national legislation. For their effective application, the basic provisions of the conventions have been transformed into national law.

Today, the state's functions in counteracting the shadow economy are substantially complicated. The main strategic tasks facing Ukraine in the context of counteracting the shadow economy are:

- ensuring transparency of the financial system;
- the decriminalization and de-shadowing of economic relations;
- the identification and destruction of schemes for the legalization of illicit proceeds and terrorist financing;
- the improvement of the international image of Ukraine;
- the increase of investment attractiveness of the Ukrainian economy for foreign investors;
- the expansion of correspondent relations of Ukrainian banks with financial institutions of the Member States of the International Organization for combating money laundering.

We consider it expedient to regard the conceptual components of the mechanisms of the state policy of counteracting the shadow economy. The first element of the mechanisms of the state policy to counter the shadow economy are the principles of its formation. The principle is the starting point of any theory [4], on the basis of which the projected mechanism should operate. The set of principles on which the mechanism for reducing the scale of the shadow economy is based gives it the properties that will contribute to the realization of its purpose. In addition, you can use the most effective methods for realizing the tasks. The methods of realization of mechanisms of the state policy of counteraction to the shadow economy, which are caused by a set of principles, tend to change depending on changes in conditions of the external and internal environment.

We have carried out the classification of approaches to systematize the principles of the formation and implementation of the mechanisms of the state policy of counteracting the shadow economy, into two groups: the general principles – determine the functioning of all management systems; special principles – are applied specifically to processes of counteraction to the shadow economy and are based on the specific features of the shadow economy and its inherent laws.

The compliance, with the development of the mechanisms of the state policy of counteracting the shadow economy, with the principles of both general and special (functional), promotes the effectiveness of their implementation in the context of compliance with the provisions of socio-economic development of the country. The regulation of processes of counteraction to the shadow economy can not fundamentally differ from the holistic national mechanism of regulation of the economy, enshrined in Ukrainian legislation [5]. At the same time, we note that the unity of the measures and methods used to influence the processes in the country's economy does not exclude their specific combinations in measures to counteract the shadow economy.

Based on the above-mentioned provisions, the integral objective of the mechanisms of the state policy of counteracting the shadow economy is defined as minimization of the level of the shadow sector of the economy and the exit of the state to a qualitatively new level by attracting the shadow sector capital for structural adjustment of the economy and increasing the share of the legal sector of the economy in the material and non material sectors by providing it competitive development taking into account the need to increase the welfare of the population (Fig. 1).

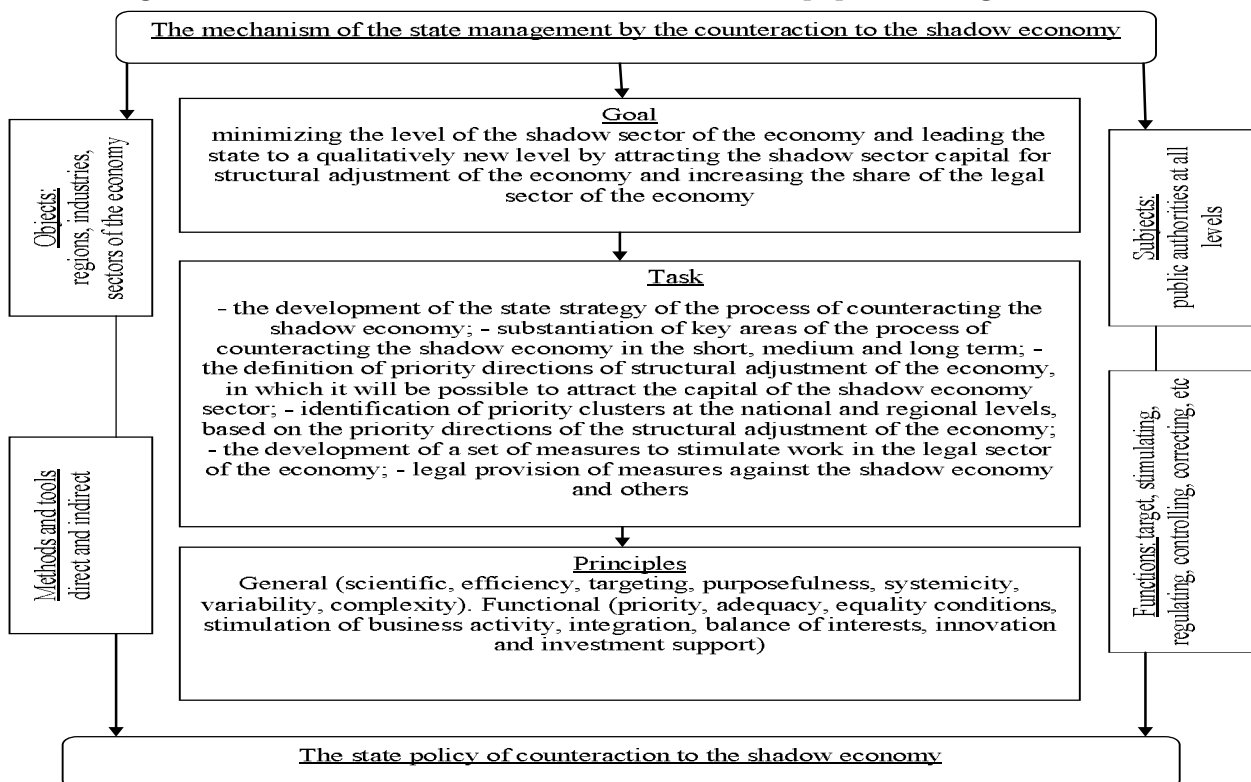


Fig. 1 Conceptualization of the structure of the mechanisms of the state policy of counteraction to the shadow economy

* Source: developed by the author

To achieve this goal, it is necessary to solve the following differentiated tasks:

- 1) the development of the state strategy of the process of counteraction to the shadow economy;
- 2) the substantiation of key areas of the process of counteracting the shadow economy in the short, medium and long term;
- 3) the identification of priority directions of structural adjustment of the economy in which it will be possible to attract the capital of the shadow economy sector;
- 4) the identification of priority clusters at the national and regional levels, based on the priority directions of the structural adjustment of the economy;
- 5) the development of a set of measures to stimulate work in the legal sector of the economy.
- 6) the legal provision of measures to counter the shadow economy, etc.

The next element of the mechanism is the subjects of the state policy of counteracting the shadow economy:

- 1) executive bodies;
- 2) legislative bodies;
- 3) the subjects to which measures are taken to counter the shadow economy (households, enterprises, public administration, industry and business associations, etc.);
- 4) other participants in the process of counteracting the shadow economy.

The mechanisms of the state policy of counteraction to the shadow economy include the following objects: – objects of the process of counteraction to the shadow economy (household sector, real sector, service sector, financial sector, public administration sector); – investment potential of the shadow economy sector; – activities aimed at reducing the scale of the shadow economy sector; – forms of organization of the process of counteracting the shadow economy at the level of the economy as a whole, at the level of individual regions, industries (regulatory framework, institutional infrastructure, information provision, etc.).

In conditions of a transformational economy, two main tasks need to be solved in order to develop scientifically grounded measures to reduce the size of the shadow economy sector:

Firstly, to identify socio-economic, political objectives and a plan of economic transformations that should be reflected in the program of socio-economic development of Ukraine.

Secondly, to form a system of incentives for business entities that would facilitate their transition to the legal sector of the economy.

In addition, the process of counteracting the shadow economy should be based on the cooperation of all branches of government, as well as the effective functioning of the state regulation mechanism. The harmonization of interests of the state and economic entities is the main task of the process of counteracting the shadow economy. The process of counteracting the shadow economy can be achieved with the help of direct and indirect instruments of the state policy.

The direct instruments of the influence of the state policy on the process of counteracting the shadow economy include:

- the state support programs of the promising sectors of the economy to ensure structural adjustment of the economy;
- the support of promising clusters at the national and regional levels;
- the attraction of available resources of the state budget for stimulation of priority sectors, national economy;
- the support for the development of cluster infrastructure within the framework of socio-economic programs of regional development;
- the preferential provision of premises, equipment for leasing, etc. within the framework of priority clusters;
- the state order for R & D in the priority sectors of the 5th and 6th technological processes;
- the creation of a state leasing campaign for the promotion of high-tech products to the external market;
- providing an investment loan for the development of innovations at preferential rates.

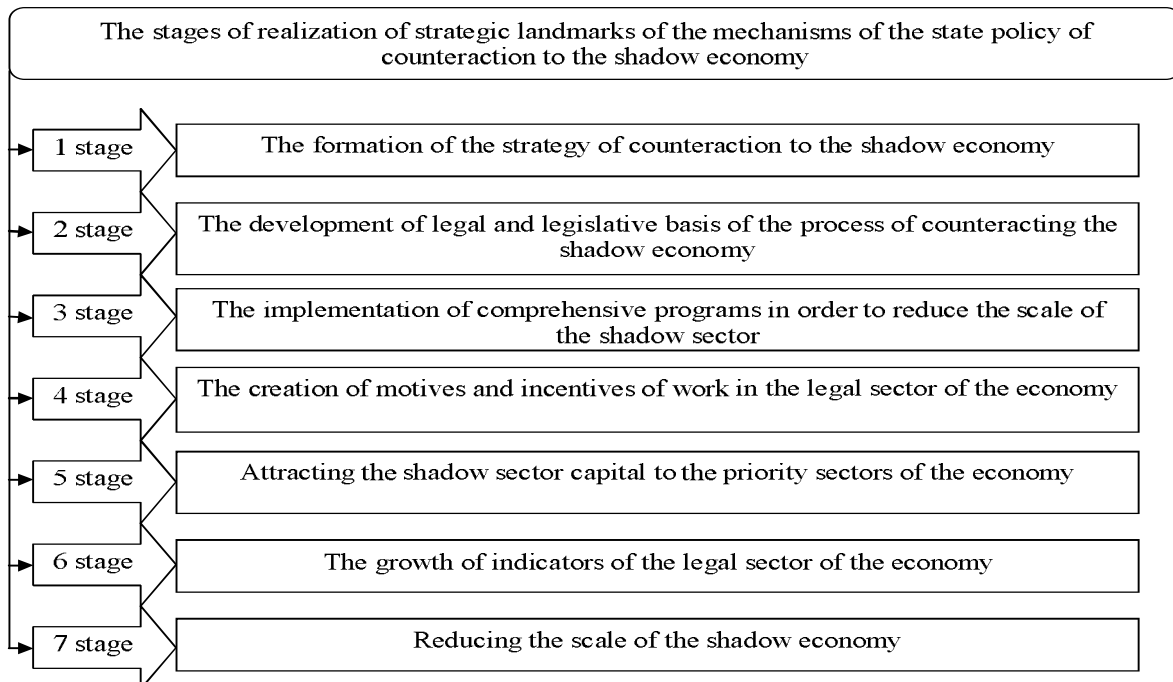
Indirect instruments of the mechanisms of the state policy of counteracting the shadow economy include the formation of a system of motives and incentives for work in the legal sector of

the economy; it will be achievable through a comprehensive tax, budget, structural, customs policy, implemented through a set of appropriate measures:

- the simplification of the current tax legislation and the legislation on the questions of regulation of economic activity;
- the reduction of tax burden to stimulate the development of entrepreneurial activity;
- the simplification of access to laws and other normative acts and comments to them on the issues of regulation of economic activity and taxation;
- the reforming of the judicial system for the reliable protection of private property;
- the reform of the state administration and local self-government based on the experience of developed countries;
- a permanent system of effective fight against corruption;
- deregulation by reducing the number of unjustified approvals and licenses;
- state assistance in promoting domestic products to the world market;
- the return of the «investment income on tax benefit» for promising branches and clusters of the Ukrainian economy;
- the exemption from VAT of high-tech equipment imported into Ukraine, which has no analogues in Ukraine;
- the exemption of enterprises with high-tech and research equipment in the priority sectors of the 5th and 6th TU from the land tax;
- the introduction of tax «holidays» for industries that produce final products and the sectors of the 5th and 6th TU;
- the exemption of dividends received as a result of the implementation of investment and innovation projects in the priority sectors of the economy, from taxes.

The direct and indirect tools discussed above are the part of the mechanisms of the state policy to counter the shadow economy. A clear definition of the instruments of influence on the process of counteracting the shadow economy will make this mechanism more effective, taking into account the peculiarities of the transformational domestic economy.

Considering systematically the strategic guidelines of the implementation of the mechanisms of the state policy of counteracting the shadow economy, it is necessary to determine the sequence of regulatory influences, *Fig. 2*.



*Fig. 2. The stages of realization of strategic landmarks of the mechanisms of the state policy of counteraction to the shadow economy **

** Source: developed by the author*

The state policy should be implemented on the basis of a systematic approach to the choice of methods of influencing by the state on the processes taking place in this area, as well as the definition and application of the effective tools of implementing the planned activities into practical life. The application of tools in combination with the mechanisms of the state policy of counteraction to the shadow economy, while determining their effective symbiosis will enable to achieve high efficiency in overcoming the shadow processes in the domestic economy [6 – 8].

One of the basic tools of activating the mechanisms of counteraction to the shadow economy is to ensure the effective public policy. The analysis of scientific literature made it possible to find out that the system of realization of the mechanisms of the state policy of counteracting the shadow economy is determined by the interaction of key components.

As a special system of the mechanisms of the implementation of the state policy of counteracting the shadow economy, it is necessary to consider it in the context of a dynamic holistic environment that can influence the growth of indicators of the legal sector of the economy.

Consequently, the formation and implementation of the mechanisms of the state policy of counteraction to the shadow economy should be carried out taking into account the basic conceptual provisions, namely:

1) the policy of counteracting the shadow economy is formed and adjusted in accordance with the socio-economic situation in the state;

2) the policy of counteracting the shadow economy should take into account the phases of the economic cycle: crisis, depression, recovery and rise;

3) the policy of counteracting the shadow economy should be directed not only to the growth of the economy and budget revenues, but also to the welfare of the population;

4) the legislative bodies develop and enforce legislative acts that provide the state support for the program of countering the shadow economy in accordance with the implemented state economic policy;

5) the formation of the infrastructure aimed at achieving the planned results;

6) in the policy of counteracting the shadow economy, the central place should belong to the personnel provision, that is, the selection, training and qualification of its managers and employees;

7) the policy of counteraction to the shadow economy is oriented on increasing the volumes of supplies of domestic goods of the legal sector of the economy, both on the domestic and on the external market;

8) the policy of countering the shadow economy should be coordinated with the policy of entrepreneurship development, while among established enterprises special attention should be paid to the creation of enterprises in the priority sectors of the economy;

9) the established policy of counteracting the shadow economy contributes to solving actual social problems (for example, filling the Pension Fund and raising pensions, protecting workers, creating new jobs in the legal sector of the economy, etc.).

Conclusions. The necessity of improving the structure of the mechanisms of the state policy of counteraction to the shadow economy, is substantiated which includes a complex of direct and indirect instruments of the state policy implemented in the direction of minimizing the level of the shadow sector of the economy and the exit of the state to a qualitatively new level by attracting the shadow sector capital for the restructuring of the domestic economy and the increase of the share of the legal economy sector. To achieve this goal it is necessary to solve the following differentiated tasks: the development of a state strategy for counteraction to the shadow economy; the substantiation of key areas of the process of counteracting the shadow economy in the short, medium and long term; the definition of priority directions of structural restructuring of the economy, in which it will be possible to attract the capital of the shadow economy sector; the development of a set of measures to stimulate the work in the legal sector of the economy; the normative legal provision of the measures to counter the shadow economy, etc.

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ЧИННИКИ ТА РИЗИКИ СТВОРЕННЯ СТРАТЕГІЧНИХ НАФТОГАЗОВИХ РЕЗЕРВІВ НАЦІОНАЛЬНОЇ ЕКОНОМІКИ

У статті розглянуто поняття та передумови побудови стратегічних нафтогазових резервів національної економіки. Проведений огляд нормативної бази Євросоюзу щодо формування стратегічних нафтогазових резервів. Виділені чинники створення стратегічних нафтогазових резервів та здійснена їхня систематизація за зазначеними критеріями. Розглянуті та узагальнені ризики, які впливають на стабільність постачання енергетичних ресурсів на внутрішній ринок України. Сформовано пропозиції щодо управління такими ризиками на засадах використання стандарту ISO 31000.

Ключові слова: стратегічні нафтогазові резерви, енергетичні ресурси, чинник, систематизація, ризик, управління ризиком.

Дудкин О. Н. Факторы и риски создания стратегических нефтегазовых резервов национальной экономики.

В статье рассмотрены понятие и предпосылки построения стратегических нефтегазовых резервов национальной экономики. Проведен обзор нормативной базы Евросоюза по формированию стратегических нефтегазовых резервов. Выделены факторы создания стратегических нефтегазовых резервов и осуществлена их систематизация по указанным критериям. Рассмотрены и обобщены риски, которые влияют на стабильность поставок энергетических ресурсов на внутренний рынок Украины. Сформированы предложения по управлению такими рисками на основе использования стандарта ISO 31000.

Ключевые слова: стратегические нефтегазовые резервы, энергетические ресурсы, фактор, систематизация, риск, управление риском.