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UDC 347.73:351.71

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DISCLOSURES AS POTENTIAL ENTITIES FOR ENSURING THE FINANCIAL AND ECONOMIC SECURITY OF THE STATE

Research article proves that whistleblowers are potential subjects of counteraction not only to corruption, but also to other violations of the legislation in the financial and economic sphere, but the experience of their activity is still not implemented in the realities of public life in Ukraine. Detection of tax offenses in general is related to the shadowing of the economy, tax evasion, the use of tax minimization schemes, payment of wages in envelopes, etc., fraud in securities, currency, theft, etc. The article analyzes the legal basis for working with whistleblowers in the tax authorities. The positive experience of the countries of the world (USA, Australia, South Korea) in involving whistleblowers in the fight against economic crimes is presented. The analysis of foreign experience demonstrates the economic effect of exposing offenses and the expediency of cooperation between tax authorities and persons who report harm or threat to public interests. It is noted that the law

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DOI (Article): [https://doi.org/10.36486/np.2021.1\(51\).11](https://doi.org/10.36486/np.2021.1(51).11)

Issue 1(51) 2021

<http://naukaipravoohorona.com/>

enforcement function of the state in the field of prevention of economic and financial offenses is performed by the following law enforcement agencies: the tax police, the Security Service of Ukraine and the National Police of Ukraine. There have been attempts for a long time to create a single state body to ensure economic security and this process has reached its final stage. Detection of tax offenses is inextricably linked to the detection and investigation of tax evasion, the use of tax minimization schemes, the payment of wages in envelopes, and so on. The study solves the problem, the solution of which will contribute to the formation of a qualitatively new state policy in the field of protection of economic interests of the state by involving whistleblowers. It is argued that one of the effective areas of state policy in the field of protection of economic interests is the involvement of whistleblowers to identify violations of tax, customs and currency legislation. As a result of the study, a conclusion was made about the direct dependence of the activities of whistleblowers in the tax sphere and the increase in state revenues from the detected illegal behavior.

Keywords: whistleblower, detection of offenses, tax sphere, economic effect, financial and economic security, corruption.

Отримано 17.03.2021