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**ENSURING ECONOMIC SECURITY OF STATE ON THE EXAMPLE OF
TAX FIELD: AGENT-BASED AND SUBJECTIVE-LEGAL APPROACHES¹**

The paper emphasizes the necessity and the peculiarities of application of agent-based and subject-legal approaches in the field of ensuring economic security of state on the example of solving the economic, financial, administrative and regulatory issues of taxation in Ukraine.

Keywords: *agent-based approach; subject-legal approach; economic security; tax control.*

JEL Classification: *H30, E62, K34.*

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**ЗАБЕЗПЕЧЕННЯ ЕКОНОМІЧНОЇ БЕЗПЕКИ ДЕРЖАВИ НА ПРИКЛАДІ
ПОДАТКОВОЇ СФЕРИ: АГЕНТНО-ОРІЄНТОВАНИЙ І СУБ'ЄКТНО-
ПРАВОВИЙ ПІДХОДИ**

У статті обґрунтовано необхідність і досліджено особливості застосування агентно-орієнтованого та суб'єктно-правового підходів у сфері забезпечення економічної безпеки держави на прикладі вирішення фінансово-економічних, адміністративних і нормативних питань оподаткування в Україні.

Ключові слова: *агентно-орієнтований підхід, суб'єктно-правовий підхід, забезпечення економічної безпеки, податковий контроль.*

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**ОБЕСПЕЧЕНИЕ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ
ГОСУДАРСТВА НА ПРИМЕРЕ НАЛОГОВОЙ СФЕРЫ: АГЕНТНО-
ОРИЕНТИРОВАННЫЙ И СУБЪЕКТНО-ПРАВОВОЙ ПОДХОДЫ**

¹ Робота виконувалася в рамках науково-дослідної теми “Прогнозування та програмування зрівноваженого розвитку рекреації” (№ держ. реєстр. 0115U001074).

В статье обоснована необходимость и исследованы особенности применения агентно-ориентированного и субъектно-правового подходов в сфере обеспечения экономической безопасности государства на примере решения финансово-экономических, административных и нормативных вопросов налогообложения в Украине.

Ключевые слова: агентно-ориентированный подход; субъектно-правовой подход; обеспечение экономической безопасности, налоговый контроль.

Problem setting. Any kind of socio-economic activities is related to the issue of national security and the need for appropriate management influence on subjects whose actions cause its security. In particular, some of the most relevant issues are the issues of economic security in the tax field of the state. It is necessary to form economically feasible mechanism that would induce taxpayers to fulfill their constitutional duty to pay taxes and fees, would create partnerships between regulatory authorities and taxpayers, and would enable the state to generate the financial resources necessary to perform their tasks. Thus the formation of optimal and adequate conditions of a market economy model of taxation is impossible, first, without understanding the nuances of motivation, individual behaviour and interaction of economic actors and, secondly, without proper administrative and legal support, first of all, the effective tax control and detection, prevention, suppression in the field of taxation.

Recent research and publications analysis. The issues of economic security and its ensuring at the level of the individual, the organization, the national economy and the state as a whole are today among the most popular in the scientific fields of economics, management and law and find their resolution in the works of Geyets (1999), Shevchenko, Gritsenko and Makukha (2009), Muntiyan (1999), Sukhorukov (2010) and many other scientists. In the works of Ukrainian economists and lawyers, researchers of specific aspects of the security scientific problematic, the special attention is given to the analysis of taxation and its relationship with the processes of

economic security of the state, particularly in the works of Holovach (2013), Koval (2012) etc.

Selection of unsolved parts of the general problem. At the same time issues of ensuring economic security require an additional justification for consideration of motivational factors for the behavior of subjects of economic activities, so called economic agents, as well as changes caused by the influences of the environment on their behavior in today's transformation and crisis management. Along with this special attention and in-depth analysis deserve legal aspects of defining factors of regulatory entities, whose main task is to ensure economic security, particularly in the acute taxation processes for today.

The research objective is theoretical-economic and economic-legal substantiation of the economic security factors of the state, which are considered by the example of the tax field and based on the application of agent-based and subject-legal approaches.

Key research findings. The issue of economic security is often subjective at the level of the economy in general or of certain economic sectors and industries. In other words, subjects who violate or oppose provide the economic security are the microeconomic agents. In our opinion, the interaction between them can be explained and optimized in terms of so-called agent-based approach, the application of which to ensuring economic security, taking into account the recommendations in the works of Batten (2000), Fehr and Falk (2002), Aoki (2004), Dawid and Neugart (2011), is reasonable in view of the following provisions:

- *human factor*: the analysis of the subjective component of economic activity shows the rationality or irrationality of the economic agents actions, which, consequently, can cause violations of state security. Enhancing the role of socio-psychological aspects of the operation and development of economic systems requires new tools of risk factors and security analysis, which would take into account to greatest extent appropriate motivational and behavioral factors;

- *relationship with the permanently transformed external environment*: actions of economic agents caused not only by changes in the behavior of competing agents

and changes in the macroenvironment, but also the possibility of influence on its, depending on its transformational characteristics and intensity of the ongoing changes. That is, economic agents are elements of a development of dynamic environments to which they belong, and at the same time can lead to the escalation of conflict situations involving the violation of economic security from the individual and organizational level to the state level;

– *possibility of economic activity programming*: agent-based approach is both an economic programming tool and a programming tool of artificial intellect systems. In both cases, especially when they are used integrative, today there are real possibilities of holding comprehensive analysis of multiagent systems and breach of safety conditions in them. At the same time as economic agents are enterprises, households and public institutions considered, whose task is regulating economic activity, particularly in the context of economic security.

Agent-based approach is directly related to the subjective approach in the legal field of economic security. Now, let us turn to the subjects activity question of ensuring economic security, namely the creation of the law enforcement agencies charged with the function of economic crimes in the sphere of taxation in such countries as Georgia, Belarus and Ukraine, as well as their main tasks in accordance with the laws of these countries.

So, today in Ukraine above functions are performed by the tax police, which is a specialized police unit, in accordance with Article 348 of the Tax code of Ukraine, and dedicated to combating tax crimes and is a body of pre-trial investigation in cases of tax evasion and violations in the budget sphere (Tax Code of Ukraine, 2011). At the organization and implementation of the tax police in Ukraine is the consideration of foreign countries experience important, in particular, Belarus and Georgia.

In this context, as noted by Koval (2012), there are three models of the law enforcement agencies functioning which charged with combating economic crimes in the sphere of taxation:

– *first model*: in most countries these institutions are part of the fiscal authorities, tax, tax and customs services (Tax Police of Ukraine, the Department of

Financial Investigations of the State Control Committee of the Republic of Belarus, the Investigative Service of the Ministry of Finance of Georgia);

– *second model*: such structures are part of law enforcement agencies (Main Department for Economic Security and Combating Corruption of the Ministry of Internal Affairs of the Russian Federation);

– *third model*: such structures work independently and report to the President (Agency of the Republic of Kazakhstan on Fight against Economic and Corruption Crimes).

In Georgia, the body, entrusted with combating economic crimes in the sphere of taxation of the financial police, is inquiry service, which was established after the liquidation the tax police in 2009 (About the Investigation Service of the Ministry of Finance of Georgia, 2009).

In Belarus the fight against economic crimes in the sphere of taxation by the Department of Financial Investigations of the State Control Committee of the Republic of Belarus, the path and formation which is sufficiently long. At the end of November 2001 by the Decree 617 of the President of the Republic of Belarus “On measures on improvement of the system of the State Control Committee of the Republic of Belarus” on the basis of the State Committee for Financial Investigation of the Republic of Belarus was the Department of Financial Investigations of the State Control Committee of the Republic of Belarus established (About financial investigation bodies of the State Control Committee, 2008).

Based on the analysis of works (Tax Code of Ukraine, 2011; About the Investigation Service of the Ministry of Finance of Georgia, 2009; About financial investigation bodies of the State Control Committee, 2008), the factors of forming effective model of functioning of law enforcement agencies, that are tasked with combating economic crimes in the sphere of taxation in Ukraine, the Republic of Belarus and Georgia, are defined:

– *Ukraine*: prevention of criminal and other offenses in the field of taxation and budget sphere, their detection, investigation and proceedings on administrative offenses; wanted persons, fugitives from the investigation and trial for criminal and

other offenses in the field of taxation and budget sphere; preventing and combating corruption in the regulatory bodies and the detection of its facts; ensuring the safety of employees of regulatory bodies, to protect them from illegal encroachments associated with the performance of official duties;

– *Belarus*: prevention, detection and suppression of crimes and administrative offences in the economic sphere, including corruption-related offences; the interrogation in criminal cases, the administration process in accordance with their competence; to protect the interests of society and the state from criminal and other illegal activities in the economic sphere, the economic security of the Republic of Belarus; protection of the rights and legitimate interests of citizens of the Republic of Belarus, foreign citizens and organizations in the economic sphere;

– *Georgia*: within its competence, prevention, detection, investigation in full and the organization and implementation of appropriate expertise on the basis of the authority granted by the normative acts of Georgia; in financial and economic fields there are the prevention and detection of administrative offences on the basis of the authority granted by the Code of Georgia on administrative offences and other normative acts; the prevention, detection and suppression of violations and corruption operations in the financial and economic fields; the security activities of the Ministry of Finance of Georgia and the protection of employees of these bodies from illegal encroachment in the process of performing official duties in the manner prescribed by law.

In accordance with the Regulations of the Department of Financial Investigations of the State Control Committee, approved by Decree 87 of the President of the Republic of Belarus dated February 12, 2009 (About the Department of Financial Investigations of State Control Committee, 2009) the Department of Financial Investigations organizes the activities and takes measures of general and individual prevention of crimes and administrative offences, provided for by legislative acts.

Thus, law enforcement agencies charged with combating economic crimes in the taxation field have powers concerning administrative offences and administrative

process. In particular in Ukraine, one of the tasks of tax police is the implementation of proceedings on administrative violations, in Belarus – the management of the administrative process, in Georgia – the prevention and detection of administrative violations in financial and economic fields. At the same time, the tasks of the Department of Financial Investigations of Belarus have more economic focus than the Tax Police of Ukraine, as in Belarus aforementioned body acts as a financial police with a range of powers to detection and counteraction to economic crimes.

In turn, in Article 216 of the Criminal Procedure Code of Ukraine (2013) it is established that the investigative bodies that exercise control over the observance of tax legislation, conduct pre-trial investigation of crimes stipulated in articles of the Criminal Code of Ukraine, in particular, illegal production, storage, sale or transporting for the purpose of marketing of excisable goods (Article 204 of the Criminal Code of Ukraine), evading taxes, fees (Article 212 of the CCU), etc.

We can conclude that the norms of Ukraine's tax police jurisdiction include small and precise list of offenses, compared with the Department of Forensic Belarus. Thus in accordance with the Criminal Code of Ukraine (2013) the Ukraine's tax police carries out the pre-trial investigation in the form of inquiry and pretrial investigation.

Of course, given the difficult economic situation in Ukraine and the need to effectively and promptly respond to all economic offences should agree with Holovach (2013), who thinks strategically in Ukraine you need create financial police or equivalent, due to a change in the principles of economics and principles of financial flows, and tactically is there a need to consolidate tax police resources and resources of other law enforcement and regulatory bodies, which carry out the state control in financial and economic fields. The result is a synergy of efforts for combating economic crime and corruption.

In 2014 on behalf of the Prime Minister in Ukraine are the formation concept of the Financial Investigation Service and the documents necessary for its creation prepared. According to this concept, the new service is to replace the tax police and

include units of the Ministry of internal Affairs and the Security Service of Ukraine on fight against economic crimes.

Thus, according to the legislation of Ukraine, Belarus and Georgia, the subjects of state regulation in the tax field have a specific and exhaustive list of tasks, analysis and comparison which give the opportunity to determine what they all carry out the detection, prevention and suppression of crime in the financial and economic fields, including in the sphere of taxation. All the above agencies are also tasked with the protection of officials of these bodies from assault in connection with the performance of their official duties.

In addition to these tasks, the law enforcement agencies which are responsible for tackling crime in the taxation field, have an excellent job, including all agencies, except the Department of Financial Investigations of Belarus carry out the fight against corruption among employees of such bodies, and all bodies of authority in the administrative process, and among the tasks only in the Ukraine's tax police is wanted persons fugitives from the investigation and trial for criminal offences in the taxation field and budget sphere enshrined. And the Department of Financial Investigations of Belarus and Investigation Service of Georgia are authorized to greater economic focus than the Tax Police of Ukraine.

Conclusions. So, as a result of this research we can draw the following conclusions. Firstly, the necessity of the analysis of ensuring economic security issues is substantiated, from the point of view of the agent-oriented approach, the essence of which is that the actions of economic activity subjects, economic agents, in particular, their projections in the tax field, considered not only as an interaction in a single system, but also with regard to their behavioral, motivational, focused on bilateral perception of the macrofactors. Secondly, the specificity of the subject-legal approach in the context of the activity analysis of economic security subjects is investigated, namely it comes the creation of the law enforcement agencies charged with the function of economic crimes in the taxation field under the Ukrainian legislation. Thirdly, we proved that with the aim of avoiding duplication of tasks of public authorities and improving the effectiveness of the authorities empowered to

implement the fight against economic crime in Ukraine is the elimination of the tax police and the establishment of a special body on financial investigations expedient. The organization of the activities of such a body of investigations should be carried out using the experience of the financial police Belarus and Georgia.

Further research will be devoted to scientific-practical and organizational issues of application of agent-oriented and subject-legal approaches in various fields of functioning and development of the national economy.

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