

UDC (УДК) 336.717.6 (075)
JEL Classification: C87, E14

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ПРОБЛЕМНО-ЦІЛЬОВЕ ПРОГРАМУВАННЯ ДЕТІНІЗАЦІЇ ЕКОНОМІКИ УКРАЇНИ В КОНТЕКСТІ ЗБАЛАНСОВАНОГО СОЦІАЛЬНО-ЕКОНОМІЧНОГО РОЗВИТКУ

Анотація. Деструктивні зміни структури світового господарства, перспективне й багатоформатне міжнародне співробітництво, кризові явища в соціально-економічній сфері, переформатування ринків капіталів і робочої сили помітно впливають на соціально-економічний розвиток та спричиняють виникнення диспропорцій у структурі вітчизняної економіки та формування значної частки нелегальної тіньової діяльності. Від ефективної державної політики детінізації економічних відносин залежить вибір найоптимальніших регуляторних механізмів впливу на процес розподілу капіталу та забезпечення прогресивно-поступального соціально-економічного розвитку країни. За таких умов проблема дослідження тіньової економіки в Україні набуває особливої актуальності.

Метою статті є поглиблення теоретичних основ і практичних рекомендацій щодо детінізації економіки в Україні.

У статті визначено головні поняття і проблеми тінізації економіки, фактори, які спричиняють її появу та чинники поширення. Проведено компаративний аналіз дефініції поняття «тіньова економіка». Досліджено основні підходи до методичного інструментарію визначення рівня тіньової економіки. Проведено діагностику Методики оцінювання рівня тіньової економіки в Україні на основі аналізу основних методів визначення обсягів тіньового сектора та інтегрального показника рівня тіньової економіки. Розглянуто особливості протидії тінізації економіки в Україні в контексті детінізації таких елементів, як ринок праці, сільськогосподарської продукції, роздрібного товарообороту, легалізації тіньових прибутків і посилення боротьби з корупцією. Доведено необхідність удосконалення чинного законодавства у сфері детінізації економіки та протидії корупції як невід'ємної компоненти тіньової економіки. Розроблено систему протидії тінізації економіки України та визначено проблемно-цільові орієнтири детінізації. Висвітлено негативний вплив тіньового сектора економіки на податкову систему України та доведено необхідність посилення боротьби із ухиленням від сплати податків та іллегалізації капіталу в легальний сектор економіки. Запропоновано основні шляхи детінізації економіки, першочергові заходи протидії ухиленню від сплати податків та легалізації доходів тіньової економіки. З метою попередження тінізації економіки запропоновано посилити контроль за веденням господарської діяльності поза офіційним сектором і кримінальну відповідальність за вчинення протиправних дій.

Ключові поняття: тіньова економіка, детінізація економіки, інтегральний показник рівня тіньової економіки, заходи протидії тінізації економіки.

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PROBLEM-TARGET PROGRAMMING OF UNSHADOWING OF THE ECONOMY OF UKRAINE IN THE CONTEXT OF BALANCED SOCIO-ECONOMIC DEVELOPMENT

Abstract. The article identifies basic concepts and problems of the shadow economy, factors that cause its emergence and spreading. A comparative analysis of the the concept definition of "the shadow economy" was conducted. The main approaches to the methodological tools for determining the level of the shadow economy were studied. The main ways of unshadowing of the economy, priority measures to combat tax evasion and legalization of income of the shadow economy were proposed. In order to prevent the shadowing of the economy, it is proposed to strengthen control over economic activities outside the formal sector and criminal liability for illegal actions.

Key concepts: shadow economy, unshadowing of economy, integral indicator of level of shadow economy, measures of counteraction to shadowing of economy.

DOI 10.32518/2617-4162-2021-2-122-129

Introduction

The problems of inefficiencies of reforms implemented in Ukraine, imperfection of current legislation, structural disparities in the mechanisms of income redistribution, weakening macroeconomic balance and growing social tensions in society require the introduction of effective measures to overcome the socio-economic crisis, which has a significant impact on all sectors of the economy. The country's economic system was also significantly affected. The problem of shadowing of Ukraine's economy, under such conditions, became especially acute, the scope of which has reached a critical level and presented the need for ways of unshadowing.

The main results of the study

Ukraine's economy has rapidly integrated into the international system of shadow financial flows. Therefore, the urgent issue is to restructure it and provide favorable conditions and necessary resources for expanded reproduction, stable socio-economic development and counteraction against internal and external destabilization.

The problem of the shadow economy and the mechanisms of its counteraction are described in the works of many, both Ukrainian and foreign, authors, who highlighted a wide range of problems around connected to the topic and ways to unshadow the economy.

The problem of the shadow economy and methods of its unshadowing were studied by such Ukrainian scientists as: V. Avdiysky, Bazylevych,

O. Baranovsky, Z. Varnaliy, O. Vlasyuk, V. Geets, J. Honcharuk, V. Gorbulin, Ya. Zhalilo, V. Zasan-sky, Mazur, V. Predborsky, J. Pushak, V. Tur-chynov, M. Fleischuk, Y. Kharazishvili and others. Among foreign scientists are: E. Weiner, P. Gutmann, M. Gilevska, A. Ermak, O. Kiryanov, M. Nikolaeva, V. Senchagov, E. Feig, F. Schmidt, F. Schneider.

The problems of the shadow economy at an international level were raised in the early 30's of the twentieth century for the first time in the United States, where the Italian mafia ruled. Given the diverse interpretation of the concept of "shadow economy", we find it appropriate to consider the main ones. The first work, published in 1977, was an article by a famous American economist P. Gutman "Underground Economy" [1], which provides not only an assessment of the shadow economy, but also shows its role and scope, develops recommendations for the correction of public policy as well as analysis of the shadow phenomena and processes which take into account contemporary realias.

Among the experts involved in the research of the problem, the most acceptable concept of "shadow economy" is defined by E. Feig. The latter incorporates all economic activity, which for some reason is not taken into account by official statistics and does not fall into the gross national product [2].

Also, the definition of the shadow economy by W. Tanzi corresponds to the abovementioned approach, according to which the shadow economy includes production or income which are omitted in the official statistics. This refers to "the income

not reported or disclosed by the tax authorities" [3, p. 344]. Therefore, tax evasion indicates that the tax authorities record less revenue than there actually is. Thus, "it is implied that the country is richer than the statistics officially show" [3, p. 344].

D. Thomas agrees with this approach and incorporates in the definition of the shadow economy "those actions that are not taken into account when calculating national income" [4, p. 387].

F. Smith defines the shadow economy as the production of goods and services on the market, legal or illegal, which are not found in the official estimates of gross domestic product [5].

N. Loise characterizes the shadow economy as an unregulated institution of society, in the legal and social environment where such actions are regulated [6].

Among the scientific publications on the problems of shadowing of the economy, views on shadow processes in Ukraine are most fully reflected in the works of O.V. Turchynov, in particular in the monograph «Shadow Economy: Theoretical Foundations of Research» [7].

In our opinion, O. V. Turchynov [7] shares the views of P. Gutman [1] E. Feig [2] on the definition of the shadow economy. When defining the concept of "shadow economy", it should be noted that it includes all illegal and illegal economic activities, which for some predetermined reasons are not taken into account by official statistics and were not taxed. Such activities can be divided into «official» activity and "underground" activity and are considered socially dangerous.

M. Kim believes that the shadow economy should be understood as unregistered by the official statistics and tax-free economic activity carried out to generate income [8].

In return, the most complete definition of the shadow economy in the opinion of M. Nikolayev and A. Shevyak is the one that includes all economic activities that are not taken into account by official statistics and are not reflected in the gross domestic product [9].

M. Raskov refers to the shadow economy as unsupervised economic activity, which is not taken into account due to shortcomings in the collection of statistical information [10].

In our opinion, V. Vorobyov and B. Tymchenko describe the shadow economy more broadly and accurately, reflecting its essence and components of illegal activity.

When assessing the shadow sector of the economy, it is necessary to focus on the methodology of international statistics, namely the United Nations System of National Settlements (SNA), which was developed by experts in order to fully account for gross domestic product. The so-called «Blue Book» (published by the UN Statistical

Committee, which covers the methodology of the SNA) gives a broader view and in some respects a broader understanding of the content:

– hidden (shadow) economy – characterizes the action permitted by law, which is not officially represented or reduced by its subjects in order to evade taxes, perform certain administrative duties or make public contributions;

– informal – is defined as non-corporate and belongs to households, as well as enterprises with informal employment (when the relationship between partners is not legally established) acting traditionally on a legal basis, producing goods for their own consumption;

– illegal economy – an economic act that is illegal and is the production or sale of products or services that are prohibited by law in one way or another (smuggling, drug production), as well as unlicensed activity of lawyers, doctors, banks or educational institutions.

In Ukraine, the assessment of the shadow economy is based on the methodic recommendation for calculating the scope of the shadow economy [11], approved by the Ministry of Economy of Ukraine in 2009. According to the methodic recommendation, the assessment of the shadow economy is based on four methods and the shadow economy integrated index in percent in reference to the official GDP, namely: the method of "population expenditure-retail trade"; monetary method; electric method; by the method of unprofitability of enterprises. The integrated index of the level of the shadow economy is calculated as the sum of average weighted score based on four methods using formula 1.

$$T_{int t} = \sum_{k=1}^4 T_{k t} \times a_{k t}, \quad (1)$$

$T_{k t}$ – assessment of the level of the shadow economy with one of the methods during the period of analysis; where k is one of the methods.

At the same time, the shadowing of the economy should be countered in the context of the unshadowing of the following elements: (1) the labor market; (2) the market for agricultural products; (3) retail trade; (4) legalizing shadow income; and (5) enforcing the fight against corruption, which is an integral part of the shadow economy.

Problematic issues of the unshadowing of Ukraine's economy cannot be considered only in relation to the types of economic activity. The degree of non-compliance with the legislation and its imperfection play an important role in achieving a positive effect in solving the task assigned.

We consider it expedient to develop a system of measures to combat the shadowing of the economy in Ukraine (Fig. 1).

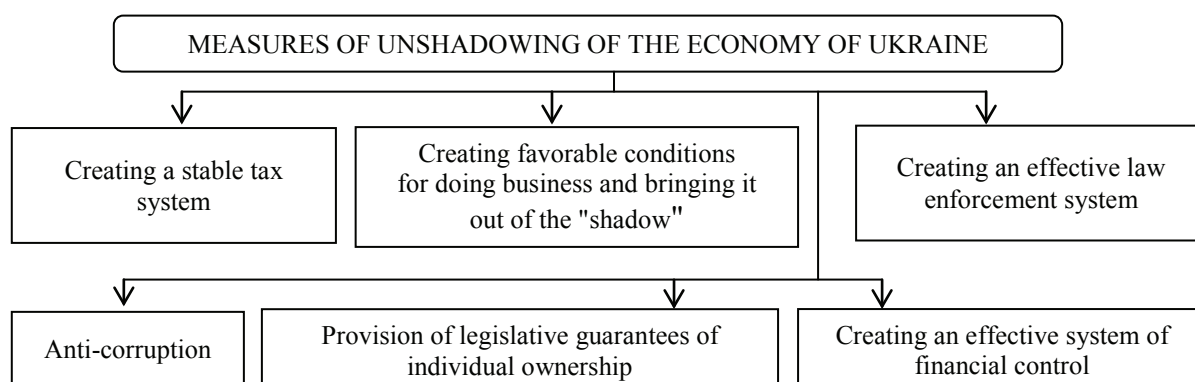


Fig. 1. Systemic measures to unshadow the economy of Ukraine

* own author's development

Along with this, as proved, the high level of shadowing of the economy is a factor influencing the indicators of socio-economic development

of the country, so the implementation of socio-economic analysis of the outlined problem, which should be conducted in terms of causation (Table 1).

Table 1

Problem-target landmarks of de-shadowing of Ukraine's economy

| № | The causes of the shadow economy | Consequences of the shadow economy | The solution |
|----|---|--|--|
| 1. | Tax system deformation | The emergence of destructive factors in the distribution of the tax burden and, as a consequence, the reduction of budget expenditures and the deformation of its structure | Improve budget and tax legislation, reduce tax pressure on small and medium-sized businesses |
| 2. | Budget system deformation | Reduction of state budget expenditures and deformation of its structure, illegal nature of the planning process, formation, distribution and use of budget funds | Introduce analytical tools used to monitor the movement of budget funds, namely: E-data, Open budget, Open budget-beta, Spending and search and analytical system 007, which allows for transparency and publicity |
| 3. | Imperfect microeconomic regulation | Impossibility of monitoring the implementation of macroeconomic stability and assessing the scale of shadow economic activity | Improve the activities of state statistical bodies by preventing mechanisms for the involvement of information on macroeconomic indicators |
| 4. | Monetary sphere deformation | Deformation of the payment turnover structure, stimulation of inflationary factors, deformation of credit relations, increase of investment risks | Improve the effectiveness of monetary policy and strengthen the management position of the NBU in regulating the money market; reduce the dependence of domestic money circulation on the «shocks» of the foreign market |
| 5. | Economy structure deformation | Emergence and escalation of criminal economic activity | Reduce the dollarization level of the economy, increase innovation activity, find strategic approaches to economic development, reduce dependence on foreign markets |
| 6. | The impact of the criminal economy on economic growth | The impact of the shadow economy on the legal economy in terms of competition is destructive. Entities that operate legally are in an unequal position with the illegals ones (incur additional costs) | Improve the current legislation and strengthen the responsibility for illegal activities |

Table 1

| | | | |
|-----|--|---|---|
| 7. | Investment process deformation | The high level of the shadow economy reduces international confidence of the potential investors in the country | Attract external capital for the structural and qualitative resumption of production in innovative projects |
| 8. | Structure of supply and demand deformation | Expansion of the illegal market of goods and services | Ensure the regulation of proportionality in production and exchange between regions and sectors of the economy, enforce responsibility for the sale of illegal goods and services |
| 9. | Labor market deformation | Influence on the conditions of labor needs, absence of workers' social security | Legalize and decriminalize the labor market, create stimulating conditions for doing business on the basis of transparency and openness |
| 10. | Political system deformation | Lobbying the interests of the shadow economy within public authorities | Develop and approve the Concept of legal regulation of activities related to lobbying |
| 11. | Deformation of the efficiency of state authorities | Increasing corruption within all branches of government | Strengthen anti-corruption legislation and introduce a luxury tax |

* the author's development

It should be noted that systemic deformations in the country's economy, the growth of the shadow economy, and the spread of corruption create favorable conditions for the formation of criminal economic activity, which can lead to monopolization of power, theft and robbery, fraud, fictitious business, bribery, raiding, tax evasion, cybercrime, legalization (laundering) of criminally obtained funds.

The counteraction to the so-called "white-collar" or "second" shadow economy is important in the study of the problems of unshadowing of Ukraine's economy, which is caused by illegal activity of government officials. This type of shadow economy does not produce any goods or services, and is only beneficial for the officials as they receive bribes. Therefore, strengthening the fight against corruption is among the strategic guidelines for unshadowing of the economy, as corruption is a peculiar problem to sustainable socio-economic development of Ukraine. According to the Law of Ukraine "On Prevention of Corruption" [12], corruption is the use of a person's official powers and related opportunities in order to obtain an improper benefit or accept a promise / offer of such benefit for himself or others or a promise / offer or providing an improper benefit to a person, or at the person's or other individual's request persuade that person to illegally use the official powers and related opportunities granted to him [12].

The rapid spread of the shadow economy in Ukraine is causing enormous budget losses. Therefore, the fight against tax evasion is no less important in the system of unshadowing of the economy, which is the main source of illegal income. The spread of the shadow economy to the sphere of tax relations threatens the state with the loss of tax

revenues to the budget, which reduces the level of fulfillment of its financial obligations; lack of complete and objective information on the state and development of economic processes; outflow of capital abroad and the reduction of domestic investment resources, as well as the low level of interest of potential strategic investors.

The implementation of the tasks of unshadowing in the tax sphere will be possible when implementing a set of countermeasures, which are depicted in Fig. 2.

The implementation of measures to combat tax evasion is closely linked to the legalization of these funds. With this in mind, the development of measures to combat tax evasion should take into account the global scale of the shadow economy and corruption and focus on measures to strengthen the fight against money laundering. In this context, it is advisable to depict a detailed scheme of legalization of income of the shadow economy (Fig. 3). Note that the legitimization of the proceeds from shadow activities is the final stage of "laundering" of crime proceeds, so the system of combating such illegal acts is a key strategic priority for both unshadowing of the economy and increasing socio-economic development.

Compiled on the basis of data: [13, p. 133].

Along with this, there are two main approaches to the illegalization of capital in the legal sector of the economy: tax "amnesty" and the introduction of strict measures and rules of currency, tax and criminal law [14, p. 601].

In order to unshadow the domestic economy, in our opinion, it is necessary to strengthen control over the size of the shadow economy, which is proposed to be carried out by the following types (Fig. 4):

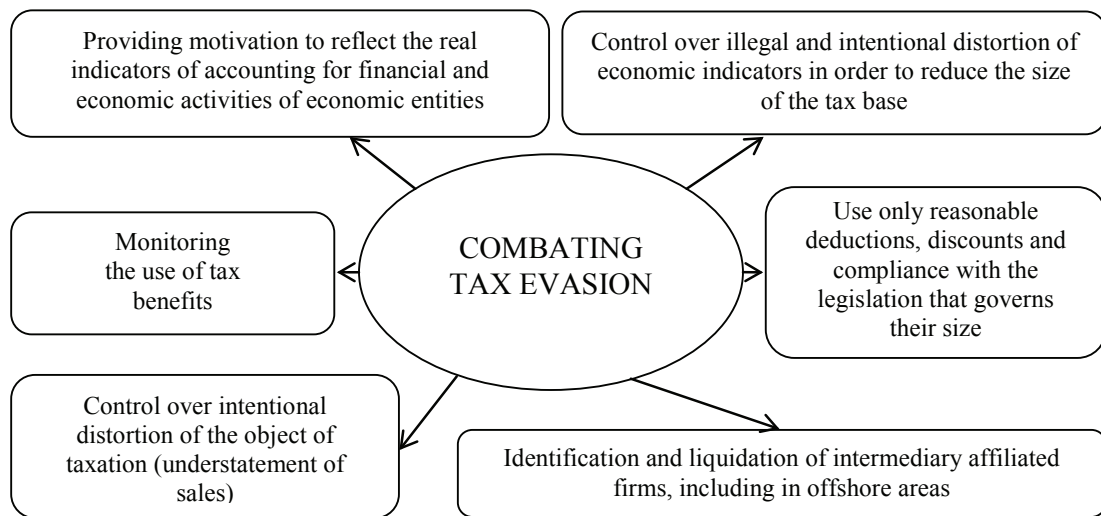


Fig. 2. Measures to combat tax evasion

* the author's development

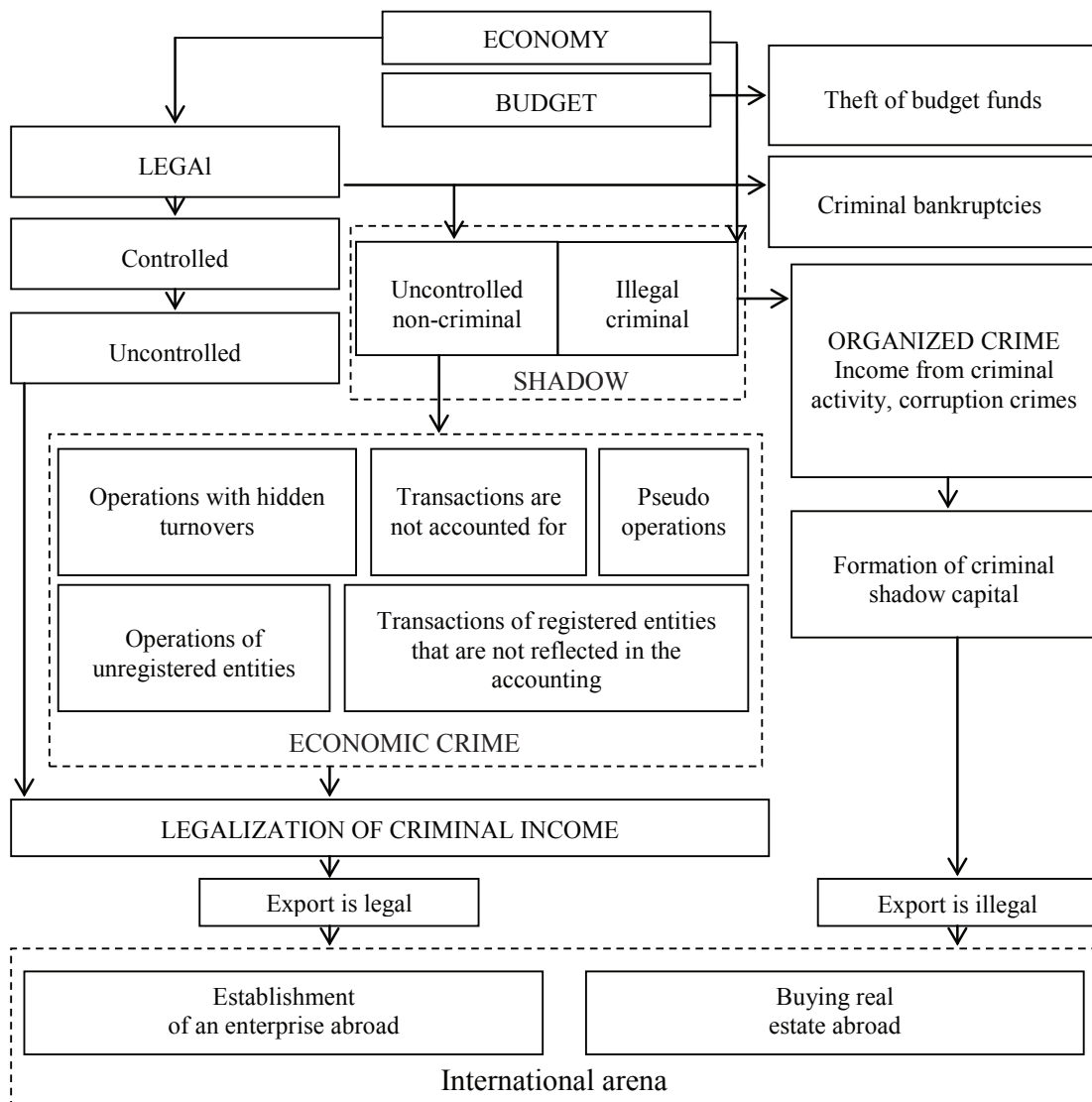


Fig. 3. Schematic block diagram of the legalization of income of the shadow economy

* the author's development

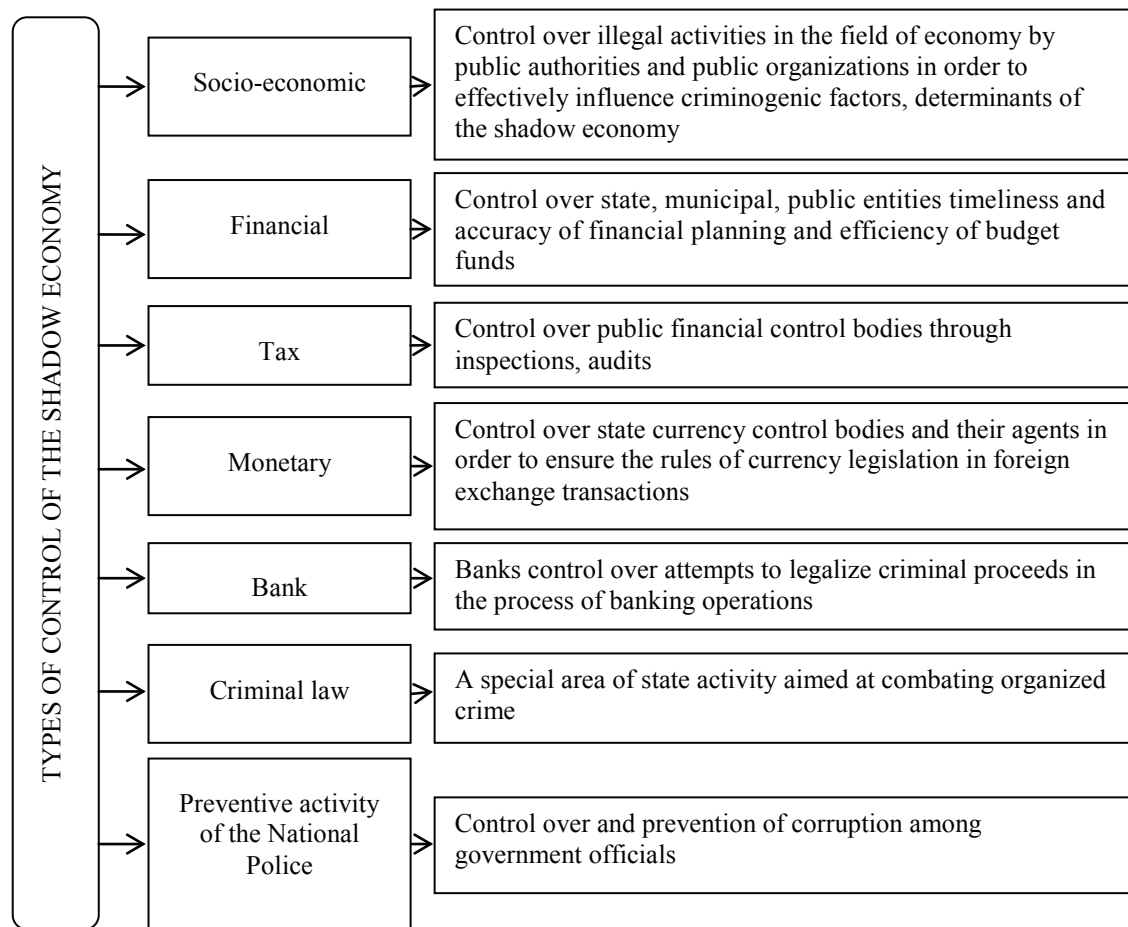


Fig. 4. Types of control over the shadow economy

* compiled on the basis of data: [13, p. 322–335]

The set of measures of primary and final control over unlawful illegal economic activity will allow us to carry out a comprehensive assessment of the situation regarding the trends of the shadow economy.

Conclusions

Thus, systematizing the main regulations on strategic guidelines for unshadowing of the economy, we can conclude that holistic management of the system of economy unshadowing and combating corruption, as an integral part of the shadow econ-

omy, will strengthen the competitiveness of the legal sector, create favorable conditions for business development by reducing tax pressure. It will increase the level of real incomes of the population as well as ensure their legislative regulation and contribute to achieving high indicators of socio-economic development of the country. Positive results in unshadowing of the economy and fighting corruption will only be possible if government policies in this area are improved and accountability for related crimes is enforced.

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*Стаття: надійшла до редакції 09.03.2021
прийнята до друку 07.04.2021
The article: is received 09.03.2021
is accepted 07.04.2021*