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STRATEGIC ORIENTARIES OF LEGALIZATION OF THE ECONOMY OF UKRAINE: ECONOMIC AND LEGAL ASPECTS

Abstract. The processes of globalization and integration of economy of Ukraine to outer economic space provoke an origin in the country of a number of the crisis phenomena and destabilizing factors that negatively influence on socio-economic development of country. Among them distinguish economic activity of subjects of menage and shadow of economy.

At the same time, a world economy is characterized by a double structure that shows up in legal and illegal sectors. The basic structural components of legal sector of economy are certain in the article, namely: legal trading in legal commodities; legal migration of labour force; legal motion of raw material and informative resources, capital assets, and also illegal sector of economy : contraband goods; illegal migration and trading in people; contraband goods of sources of raw materials; international "white-washing"; economic espionage and trade. On the basis of компаративного analysis the legal analysis of criminal legislation, the results of that allow to assert that in Ukraine responsibility increases for corruption abuses and set limitations for persons, that accomplished them, is conducted, and also in relation to their amnesty. The basic factors of origin of such important component are considered in the structure of shadow economy as shadow employment that renders direct influence on the indexes of socio-economic development of country. The basic ways of детінізації of economy and counteraction are outlined corruptions in a country, the scales of that attained critical in recent year. To that end providing of motivational normatively-legal environment, that would assist the conduct of legal economic activity, appears near-term; reduction of tax pressure is on small and midsize businesses; reduction of scales of протиправної employment. On the basis of empiric researches with the use of programmatic packages of MS Excel, Statistica 8,0 and CurveExpert 5,0 a study of dynamics of criminal realizations is undertaken in the most widespread corruption crimes taken into account in 2013 - 2017 and tendencies in relation to motion of crimes in the most widespread corruption crimes, criminal realizations after that are closed in 2013-2017 and part of crimes, realization is certain after that closed 2013-2017 On the basis of економіко-математичних calculations diagnostics of level of тінізації of economy of Ukraine is conducted in 2010-2018 Investigational and systematized basic problem construction effective system anticorruption legislation in Ukraine, in particular, in part establishment responsibility at such family. With the aim of search of methods of estimation of

volumes of shadow economy and ways of her детінізації it is suggested to conduct research of tendencies of shadow economy in Ukraine by means of model of Солоу, essence of that consists in consideration of shadow economy as single unit of the economic phenomenon (without structural elements) and in the adequate enough reflection of major macroeconomic aspects of тінізації of process of production.

Key words: shadow economy, shadowing of economy, counteraction to corruption, legal aspects of shadowing of the economy, model of Solow.

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СТРАТЕГІЧНІ ОРІЄНТИРИ ДЕТИНІЗАЦІЇ ЕКОНОМІКИ УКРАЇНИ: ЕКОНОМІКО-ПРАВОВИЙ АСПЕКТ

Анотація. Процеси глобалізації та інтеграції економіки України до світового економічного простору провокують виникнення в країні цілої низки кризових явищ та дестабілізуючих факторів, які негативно впливають на соціально-економічний розвиток країни. Серед них виділяють іллегальну економічну діяльність суб'єктів господарювання й тінізацію економіки.

Водночас, світове господарство характеризується подвійною структурою, яка проявляється у легальному та нелегальному секторах. У статті визначено основні структурні компоненти легального сектора економіки, а саме: легальна торгівля легальними товарами; легальна міграція робочої сили; легальний рух сировинних та інформаційних ресурсів, капітальних активів, а також нелегального сектора економіки: контрабанда; нелегальна міграція та торгівля людьми; контрабанда сировинних ресурсів; міжнародне «відмивання» грошей; економічний шпіонаж та торгове «піратство».

На основі компаративного аналізу проведено правовий аналіз кримінального законодавства, результати якого дозволяють стверджувати, що в Україні посилено відповідальність за корупційні зловживання та встановлені обмеження для осіб, які їх вчинили, а також щодо їх амністії. Розглянуто основні фактори виникнення такої важливої компоненти у структурі тіншової економіки як тіншова зайнятість, яка чинить безпосередній вплив на показники соціально-економічного розвитку країни. Окреслено основні шляхи детінізації економіки та протидії корупції в країні, масштаби яких в останні роки досягнули критичного рівня.

З цією метою першочерговим виявляється забезпечення мотиваційного нормативно-правового середовища, яке б сприяло веденню легальної господарської діяльності; зменшення податкового тиску на малий та середній бізнес; скорочення масштабів протиправної зайнятості. На основі емпіричних досліджень з використанням програмних пакетів MS Excel, Statistica 8,0 та CurveExpert 5,0 проведено дослідження динаміки кримінальних проваджень у найбільш поширених корупційних злочинах, облікованих у 2013 – 2017 рр. й тенденцій щодо руху злочинів у найбільш поширених корупційних злочинах, кримінальні провадження за якими закрито у 2013–2017 рр. та визначено частку злочинів, провадження за якими закрито 2013–2017 рр. На основі економіко-математичних розрахунків проведено діагностику рівня тінізації економіки України у 2010–2018 рр. Досліджено й систематизовано основні проблеми побудови дієвої системи антикорупційного законодавства в Україні, зокрема, в частині встановлення відповідальності за такого роду злочини. Висвітлено стан та тенденції впливу глобалізації на становлення України як незалежного суб'єкта міжнародної економічної діяльності.

З метою пошуку методів оцінки обсягів тіньової економіки та шляхів її детінізації запропоновано проводити дослідження тенденцій тіньової економіки в Україні за допомогою моделі Солоу, сутність якої полягає у розгляді тіньової економіки як єдиного цілого економічного явища (без структурних елементів) та у достатньо адекватному відображенні найважливіших макроекономічних аспектів тінізації процесу виробництва.

Ключові слова: тіньова економіка, детінізація економіки, протидія корупції, правові аспекти детінізації економіки, модель Солоу.

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СТРАТЕГИЧЕСКИЕ ОРИЕНТИРЫ ДЕТЕНИЗАЦИИ ЭКОНОМИКИ УКРАИНЫ: ЭКОНОМИКО-ПРАВОВОЙ АСПЕКТ

Аннотация. Процессы глобализации и интеграции экономики Украины к мировому экономическому пространству провоцируют возникновение в стране целого ряда кризисных явлений и дестабилизирующих факторов, которые негативно влияют на социально-экономическое развитие страны. Среди них выделяют иллегальную экономическую деятельность субъектов ведения хозяйства и тенизацию экономики. В то же время, мировое хозяйство характеризуется двойной структурой, которая проявляется в легальном и нелегальном секторах. В статье определены основные структурные компоненты легального сектора экономики, а именно: легальная торговля легальными товарами; легальная миграция

рабочей силы; легальное движение сырьевых и информационных ресурсов, капитальных активов, а также нелегального сектора экономики: контрабанда; нелегальная миграция и торговля людьми; контрабанда сырьевых ресурсов; международное «отмывание» денег; экономический шпионаж и торговое «пиратство». На основе компаративного анализа проведен правовой анализ криминального законодательства, результаты которого позволяют утверждать, что в Украине усилена ответственность за коррупционные злоупотребления и установленные ограничения для лиц, которые их совершили, а также относительно их амнистии. Рассмотрены основные факторы возникновения такой важной компоненты в структуре теневой экономики как теневая занятость, которая оказывает непосредственное влияние на показатели социально-экономического развития страны. Очерчены основные пути детенизации экономики и противодействия коррупции в стране, масштабы которых в последние годы достигли критического уровня. С этой целью первоочередным оказывается обеспечение мотивационной нормативно-правовой среды, которая бы способствовала ведению легальной хозяйственной деятельности; уменьшению налогового давления на малый и средний бизнес; сокращению масштабов противоправной занятости. На основе эмпирических исследований с использованием программных пакетов MS Excel, Statistica 8,0 и CurveExpert 5,0 проведено исследование динамики криминальных осуществлений в наиболее распространенных коррупционных преступлениях, учтенных в 2013 – 2017 гг. и тенденций относительно движения преступлений в наиболее распространенных коррупционных преступлениях, криминальные осуществления за которыми закрыты в 2013 – 2017 гг. и определена часть преступлений, осуществления за которыми закрыто 2013 – 2017 гг. На основе экономико-математических расчетов проведена диагностика уровня тенезации экономики Украины в 2010-2018 гг. Исследовано и систематизированы основные проблемы построения действенной системы антикоррупционного законодательства в Украине, в частности установления ответственности при таком роде деятельности. Отражено состояние и тенденции влияния глобализации на становление Украины как независимого субъекта международной экономической деятельности. С целью поиска методов оценки объемов теневой экономики и путей ее детенизации предложено проводить исследование тенденций теневой экономики в Украине с помощью модели Солоу, сущность которой заключается в рассмотрении теневой экономики как единого целого экономического явления (без структурных элементов) и в достаточно адекватном отражении важнейших макроэкономических аспектов тенезации процесса производства.

Ключевые слова: теневая экономика, детенизация экономики, противодействие коррупции, правовые аспекты детенизации экономики, модель Солоу.

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Formulation of the problem. The globalization of global economic processes and the integration of Ukraine into the European economic space place new demands on the economy in the country, require the implementation of appropriate economic, political and social reforms, revision and improvement of the current legislation, solving problems in the capital markets and labor markets, their shadowing and reduction of informal economy, development of new mechanisms of state regulation and fight against corruption, introduction of consistent and balanced foreign trade as well as improving international cooperation with governmental and non-governmental organizations, as well as reducing poverty and ensuring social protection and quality of life for the population.

The solution of these problems will enable Ukraine to integrate into the world economy not as a semisolid appendage provided by the world market of products but as its full subject with the possibility of global control over global flows, economic life.

However, the significant scale of globalization and its dynamics predetermine the emergence, intensification and spread of the shadow activity of business entities and provoke a number of threats and risks to the sustainable socio-economic development of the country, which also actualizes the subject of the study.

Analysis of recent publications. A significant contribution to the study of the problems of the shadow economy and its shadowing, corruption and the strengthening of economic security of the state have been made in their writings Z. Varnaliy, T. Vasylytsiv, D. Ventskovskii, O. Vlasyuk, V. Heyets, Y. Goncharuk, Ya. Zhalilo, V. Ghelyts, Ya. Goncharuk, O. Ilyash, E. Libanova, A. Sukhorukov, M. Fleichuk, V. Shlemko, F. Schneider and others. However, the existing scientific developments are not sufficiently widely covered and to this day remain relevant research into the problems of shadow economy and its impact on the socio-economic development of Ukraine, as well as the search for methods for assessing and counteracting illegal economic activity.

The aim of the study. The purpose of the article is to study the problems of the shadow economy in Ukraine.

Main results of the study. Modern posttransformation and integration processes that take place in the Ukrainian economy provoke crisis phenomena in the economic, political, social and other spheres and constitute risks and threats to the modernization of the economy. In addition, it is necessary to take into account the fact that the world economy, which has a direct impact, has a dual structure that manifests itself in the legal and illegal world economy. The main structural components of the legal sector are: legal trade in legal goods; legal migration of labor force; legal movement of raw materials and information resources, capital assets. The illegal sector of the world economy is characterized by smuggling; illegal migration and trafficking in human beings; smuggling of raw materials; international "laundering" of money; economic espionage and trade "piracy".

At the same time, along with a number of advantages in terms of European integration, it is worth noting that globalization provokes an unfair redistribution of benefits between highly developed and developing countries. In such a plane, significant disparities in the world economy are beginning to emerge, which in future become a prerequisite for the emergence of a global financial and economic crisis, and as a result emergence of such phenomena as the shadow economy, organized crime, corruption and environmental crime, smuggling, terrorism, money laundering, illegal migration.

According to the data from the Institute for Economic Research and Policy Consulting for the period from 2013 to 2017, there is a steady tendency in Ukraine to increase the number of crimes related to corruption (Fig. 1).

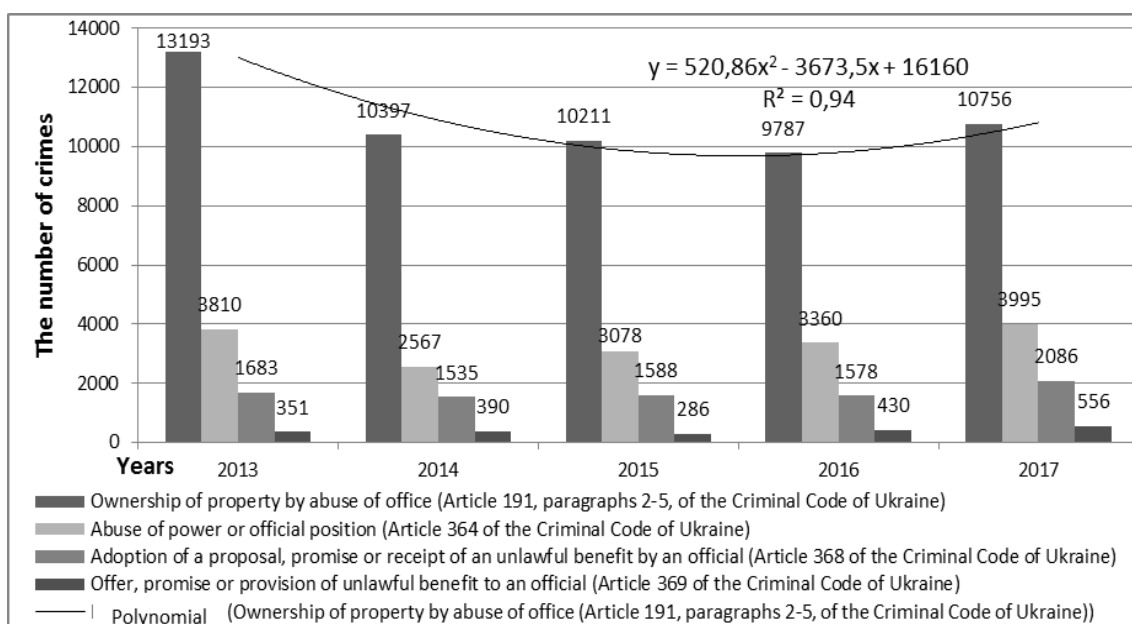


Fig. 1. Data on the movement of criminal proceedings in Ukraine in the most widespread corruption cases recorded in 2013-2017
Source: Own elaboration based on [1]

With steady upward trends in corruption, there is a significant amount of crimes that have been closed annually (Fig. 2). The Law of Ukraine "On Principles of Prevention and Counteraction of Corruption" [2] regulates the main issues of corruption offenses, while the Criminal Code of Ukraine [3] establishes liability for unlawful acts of corruption.

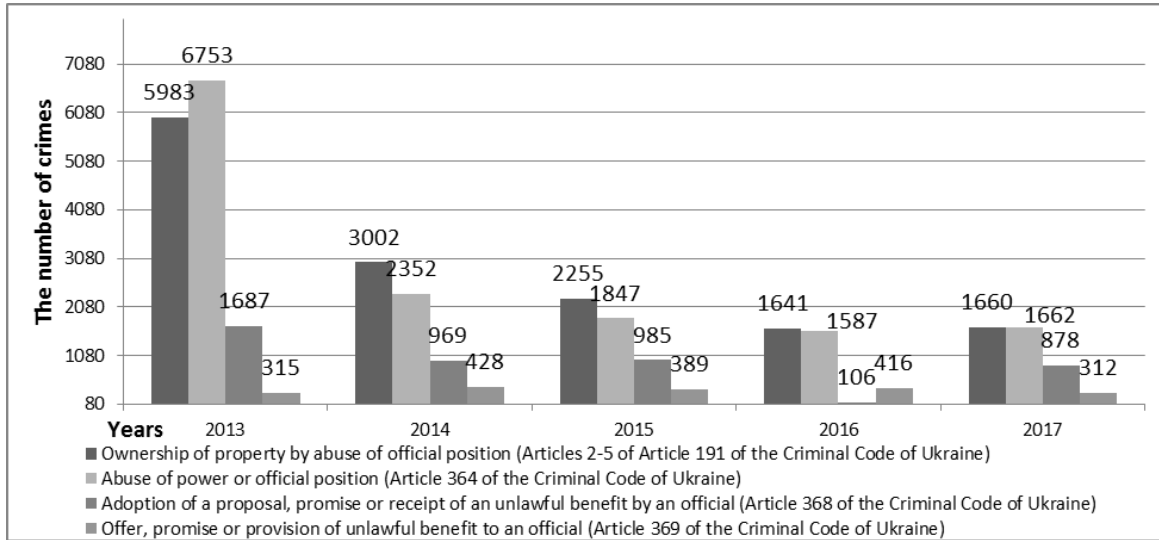


Fig. 2. Data on the movement of crimes in the most widespread corruption crimes, criminal proceedings closed in 2013-2017
Source: Own elaboration based on [1]

Given such a controversial situation, considerable attention should be paid to the construction of an effective anti-corruption legislation in Ukraine, in particular, regarding the establishment of liability for these crimes. The current normative legal acts of Ukraine, in particular the Criminal Code, provide for fairly strict liability for the commission of crimes related to illegal activities and corruption abuses (Table 1).

Table 1.

Systematization of crimes and responsibility for their commission in accordance with the criminal code of Ukraine

No.	Article of the Criminal Code of Ukraine	Content of the article	Responsibility
1.	Article 189	Extortion	shall be punishable by restraint of liberty for a term up to five years or imprisonment for the same term
2.	Article 191	Assignment, embezzlement or seizure of property by abuse of office	shall be punishable by a fine of up to fifty non-taxable minimum incomes, or correctional labor for a term up to two years, or restraint of liberty for a term up to four years, or imprisonment for a term up to four years, with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to three years or less
3.	Article 198	Acquisition, receipt, storage or sale of property derived from crime	shall be punishable by arrest for a term up to six months or by restraint of liberty for a term up to three years, or by deprivation of liberty for the same term
4.	Article 199	Production, storage, acquisition, transportation, forwarding, import into Ukraine for use in the sale of goods, sale or sale of counterfeit money, government securities, tickets to the state lottery, excise tax stamps or holographic security elements	shall be punishable by imprisonment for a term of three to seven years

No.	Article of the Criminal Code of Ukraine	Content of the article	Responsibility
5.	Article 200	Illegal transactions with transfer documents, payment cards and other means of access to bank accounts, electronic money, equipment for their production	shall be punishable by a fine of three to five thousand non-taxable minimum incomes of citizens
6.	Article 201	Smuggling	shall be punishable by imprisonment for a term of three to seven years
7.	Article 205	Fictitious entrepreneurship	shall be punishable by a fine of five hundred to one thousand non-taxable minimum incomes, or arrest for a term of three to six months, or restraint of liberty for a term up to two years
8.	Article 206	Counteraction to legitimate business activities	shall be punishable by a fine of one thousand to three thousand non-taxable minimum incomes of citizens
9.	Article 209	Legalization (laundering) of proceeds from crime	shall be punishable by imprisonment for a term of three to six years with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to two years with confiscation of property
10.	Article 209-1	Intentionally violating the requirements of the legislation on prevention and counteraction to legalization (laundering) of proceeds from crime or terrorist financing	shall be punishable by a fine of one thousand to two thousand non-taxable minimum incomes of citizens with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to three years
11.	Article 210	Misuse of budget funds, budget expenditures or granting of credits from the budget without established budget allocations or their excess	shall be punishable by a fine of 100 to 300 tax-free minimum incomes, or correctional labor for a term up to two years, or restraint of liberty for a term up to three years, with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to three years or without such
12.	Article 211	Publication of regulatory acts that reduce budget revenues or increase budget expenditures contrary to the law	shall be punishable by a fine of one hundred to four hundred tax-free minimum incomes, or correctional labor for a term up to two years, or restraint of liberty for a term up to five years, or imprisonment for a term up to four years, with the deprivation of the right to occupy certain positions or engage in certain activities on term up to three years
13.	Article 212	Evasion of taxes, duties (compulsory payments)	shall be punishable by a fine of one thousand to two thousand non-taxable minimum incomes, or by deprivation of the right to occupy certain positions or engage in certain activities for a term up to three years
14.	Article 212-1	Evasion of a single contribution to compulsory state social insurance and insurance premiums on compulsory state pension insurance	shall be punishable by a fine of one thousand to two thousand non-taxable minimum incomes, or by deprivation of the right to occupy certain positions or engage in certain activities for a term up to three years
15.	Article 220-1	Violation of the order of conducting a database of depositors or the order of reporting	shall be punishable by a fine of eight hundred to one thousand non-taxable minimum incomes of citizens
16.	Article 220-2	Falsification of financial documents and financial institution reporting, concealment of insolvency of a financial institution or grounds for withdrawal (revocation) of a financial institution's license	shall be punishable by a fine of 800 to 1000 non-taxable minimum incomes, or restraint of liberty for a term up to four years, with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to ten years

No.	Article of the Criminal Code of Ukraine	Content of the article	Responsibility
17.	Article 222	Fraud with financial resources	shall be punishable by a fine of one thousand to three thousand non-taxable minimum incomes of citizens with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to three years
18.	Article 233	Illegal privatization of state and communal property	shall be punishable by a fine of five thousand to ten thousand non-taxable minimum incomes of citizens
19.	Article 255	Creating a criminal organization	shall be punishable by imprisonment for a term of five to twelve years
20.	Article 256	Assistance to members of criminal organizations and shelter of their criminal activity	shall be punishable by imprisonment for a term of three to five years
21.	Article 258-5	Terrorist Financing	shall be punishable by imprisonment for a term of five to eight years, with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to two years and with the confiscation of property
22.	Article 364	Abuse of authority or position	shall be punishable by arrest for a term up to six months or by restraint of liberty for a term up to three years, or by deprivation of liberty for the same term, with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to three years, with a fine of two hundred fifty to seven hundred p 'thirty non-taxable minimum incomes of citizens
23.	Article 365	Excess of authority or official authority by an employee of a law enforcement agency	shall be punishable by restraint of liberty for a term up to five years or by imprisonment for a term of two to five years, with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to three years
24.	Article 366-1	Declaration of inaccurate information	shall be punishable by a fine of two thousand five hundred to three thousand tax-free minimum incomes, or public works for a term of one hundred and fifty to two hundred and forty hours, or imprisonment for a term up to two years, with the deprivation of the right to occupy certain positions or engage in certain activities on term up to three years
25.	Article 368	Adoption of a proposal, promise or receipt of an unlawful benefit by an official	shall be punishable by a fine of one thousand to five hundred non-taxable minimum incomes, or arrest for a term of three to six months, or imprisonment for a term of two to four years, with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to three years
26.	Article 368-2	Illegal enrichment	shall be punishable by imprisonment for a term up to two years, with the deprivation of the right to occupy certain positions or engage in certain activities for a term up to three years with the confiscation of property
27.	Article 369	Offer, promise or unlawful benefit to the official	shall be punishable by a fine of five hundred to seven hundred fifty non-taxable minimum incomes, or restraint of liberty for a term of two to four years, or imprisonment for the same term
28.	Article 369-2	Abuse of influence	shall be punishable by a fine of two hundred to five hundred tax-free minimum incomes, or restraint of liberty for a term of two to five years, or imprisonment for a term up to two years
29.	Article 370	Provocation of bribery	shall be punishable by restraint of liberty for a term up to five years or imprisonment for a term of two to five years, and with a fine of two hundred and fifty to five hundred tax-free minimum incomes of citizens

Source: Own elaboration based on [3]

A legal analysis of criminal law suggests that Ukraine has increased responsibility for corruption abuses and restrictions imposed on those who committed them, as well as their amnesty or pardon.

In addition, the National Anti-Corruption Bureau of Ukraine has been established, which, in its competence, directly investigates corruption abuses. However, it is necessary to state the fact that this is not enough and it is necessary to unify with the impossibility of a double interpretation of anticorruption and procedural legislation, as well as to improve the work of the bodies of pre-trial investigation and court.

Despite a whole series of objective factors of shadow economy and the state's unwillingness to fulfill its social functions, given the excessive state regulation of the economy, high unemployment, shadow employment and illegal income (payment of wages in envelopes), as well as the fact that growth the level of corruption reduces the income of the population, rather redistributes them in favor of a small share of society, constrains economic growth and inhibits socio-economic development [4, p. 69], attention should be paid to the fact that there is a large-scale closure of cases of abuse of power or official position in 2013 (177.2%) (Fig. 3).

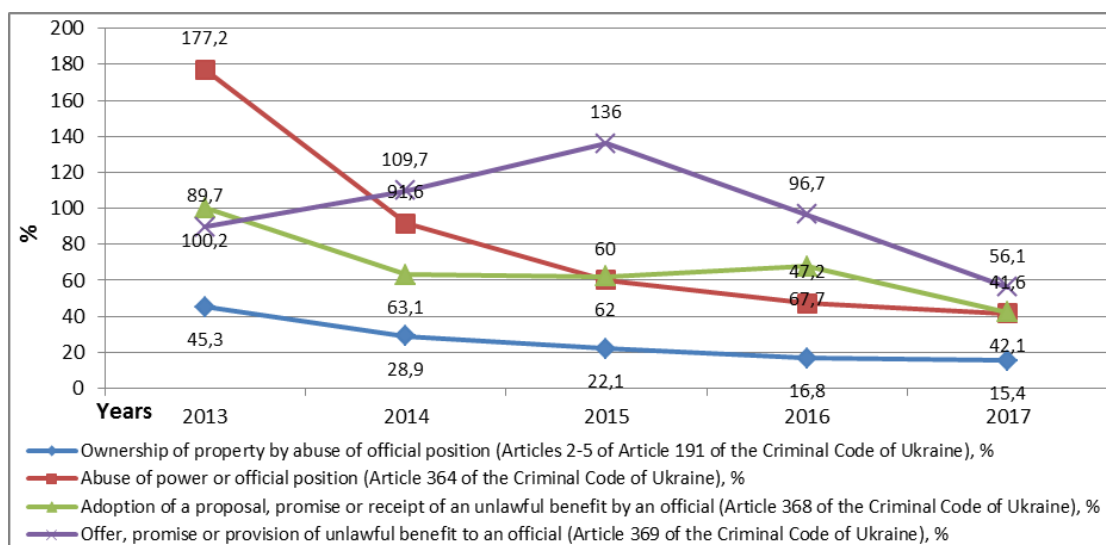


Fig. 3. The proportion of crimes closed since 2013-2017

Source: Own elaboration based on [1]

Note that globalization creates an opportunity for escalating the processes of shadow economy. According to the results of the Institute for Applied Economic Research at the University of Tübingen (Germany) (IAW) [5], in 2017, the shadow economy in the major countries of the world ranged from 5.4% of GDP in the United States to 21.5% of BBB in Greece. (19.8%) and Spain (17.2%), there is a rather small amount of shadowing in Norway (12.2%), Germany (10.4%), Canada (9.8%), Australia and Great Britain (9.4%), Japan (8.6%), the Netherlands (8.4%), and the low level in Switzerland (6.0%).

The estimation of the level of the shadow economy in Ukraine is based on the Methodological recommendations for calculating the level of the shadow economy, approved by the order of the Ministry of Economy of Ukraine No. 123 dated February 10, 2009, No. 123 "On Approval of Methodological Recommendations for the Calculation of the Shadow Economy Level" [6] and provides for the definition of the level of shadow economics using several methods, each of which is constantly being improved.

An important component in the structure of the shadow economy is shadow employment. According to the State Employment Service of Ukraine [7], in 2016 the number of employed population amounted to 16 million 100 thousand people, and the number of unemployed - 1 million 800 thousand people. The unemployment rate (according to the ILO methodology) during this period was 9.3% (in the EU countries on average 9.1 - 9.9%) [8]. And only 64.6% of the employed were socially insured, and the rest were outside the labor legislation [9]. In 2017, the employment rate amounted to 56.1%, and the unemployment rate reached 9.5% [9].

At the same time, the study of the European Foundation for the Improvement of Living and Working Conditions suggests that in 2016, the lowest wages in the EU countries were recorded in Bulgaria (214 euros) and Romania (276 Euro), and the highest in Luxembourg (1923 euros). In 2016,

Ukraine had a minimum wage of 52 euros, confirming the hypothesis that the country is one of the poorest in the world (80% of the population is under the poverty line), and in international rankings it has positions alongside Congo, Zimbabwe and Liberia. In 2017, the minimum wage in Ukraine was fixed at 96 euros (3200 UAH) [10].

Thus, significant disparities between the high cost of living in the country and the low incomes of the population provoke new socio-economic problems, such as: (1) informal (shadow) employment; (2) concealment of profits and tax evasion; (3) corruption of all branches of power; (4) financial fraud; (5) criminal offense (raiding, robbery, prostitution, theft). The level of the shadow economy, according to the International Organizations, is an indicator of the level of socio-economic development of the country. In the highly developed countries, the level of the shadow economy is about 17% of GDP, in transition countries -> 20% of GDP and in developing countries -> 40% of GDP.

The studies of the level of shadow economy of Ukraine for 2010-2018 (MS Office MS Excel software package) (Fig. 4) provide the basis for the conclusion that the level of the shadow economy varies from 32-43% of GDP, which poses a significant threat to the socio-economic development of the country and indicates the existence of significant economic, political and social problems in the country. As you can see, at a critical level of 30-40%, according to indicators of shadow economy, Ukraine belongs to Third World countries.

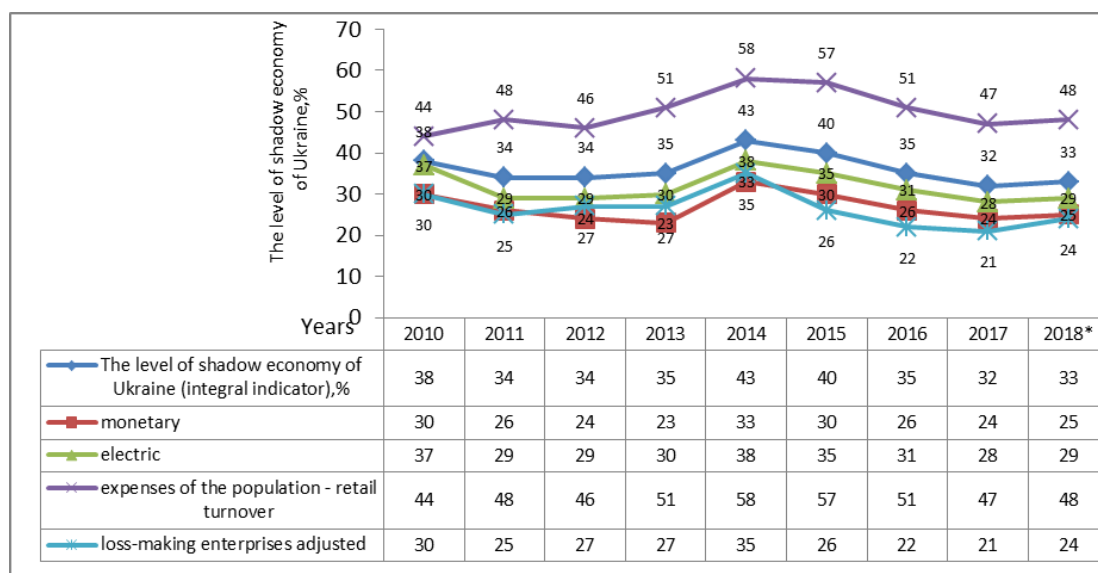


Fig. 4. The level of shadow economy of Ukraine, calculated by different methods,% (2010-2018)*

* – дані наведено за I квартал 2018 року.

Source: Own elaboration based on [11]

Investigation of the level of the shadow economy of Ukraine is conducted taking into account the volumes of the informal economy (economic activity of households); the volume of the illegal economy (economic activity of business entities that is concealed in order to avoid tax or without appropriate permits and licenses) and the volume of the criminal economy (economic activity that threatens the safety of citizens, society and the state). However, it should be noted that reliable estimates of the level of the shadow economy at this stage is impossible due to the lack and imperfection of the information base of statistical calculations, evasion from state registration, state control, and the unlawful nature of the acts of economic entities.

We propose a study of trends in the shadow economy in Ukraine with the help of the Solow model, the essence of which is that the shadow economy is considered as a single economic phenomenon (without structural elements). The peculiarity of such a model is sufficiently adequate reflection of the most important macroeconomic aspects of the shadowing of the production process.

However, when conducting studies on the level of the shadow economy with the help of the Solow model, it is necessary to take into account the influence of other factors of economy illiallation, namely: (1) monopolization of certain sectors of the economy; (2) the extremely low level of social

protection of the population and a significant differentiation of incomes of the richest and poorest sections of the population and, in fact, the lack of a middle class; (3) the imperfection of the political system and the corruption of all branches of power; (4) insufficient motivation for legal business activities; (5) lack of constructive dialogue between the public, business and government; (6) inconsistency of qualifications with the level of income of specialists; (7) the lack of complete and reliable statistical information. Taking into account the above, it can be argued that it is impossible to determine the actual and reliable level of shadow economy in Ukraine at this stage of socio-economic development.

Conclusions. The gradual coverage of Ukraine by the processes of globalization of the world economy and its formation as an independent subject of international economic activity is increasingly being influenced by external global challenges [13, p. 572]. Therefore, special attention should be paid to the issue of legalization of the economy and combating corruption, the extent of which in recent years has reached a critical level. To this end, ensuring primary motivation appears regulatory environment that facilitated the conduct of legitimate business activity; reduction of tax pressure for small and medium businesses; reducing the scope of unlawful employment. It is necessary to intensify the implementation of the Concept on combating corruption in Ukraine, to increase the opportunities and conditions for small and medium-sized businesses in the official sector of the economy, to introduce obligatory justification of sources of origin of cash capital when purchasing goods whose value exceeds a certain pre-determined amount (real estate, transport assets and luxury goods) to intensify efforts in isolating individual layers of the population - the middle class in Ukraine as a major taxpayer in the state.

Of course, the shadow economy has a direct impact on the main indicators of socio-economic development of the country. The results of empirical studies of the interconnections of the shadow economy of Ukraine with the main socio-economic indicators prove the direct dependence of certain indicators on the level of the shadow economy. The shadow economy has the greatest impact on GDP of Ukraine, lowering it, and on incomes of the population, nominally increasing them, and actually reducing the purchasing power of the population, and, accordingly, provoking a whole range of risks and threats associated with them.

Thus, the analysis of the trends of the shadow economy of Ukraine in the conditions of globalization gives grounds for the conclusion that the use of the means of influence of world informal institutions on the economic processes of individual countries increases, and as a result, the share of the shadow sector in the world economy increases to more than 52% of official GDP [14], and the scale of corruption in the poor countries to which Ukraine belongs, has reached 10-11 points out of 100 possible (Ukraine - 30 points) [15] and confirms the dependence of sustainable socio-economic development on the amount of shadow economy and corruption perception index. Administrative barriers reduce economic freedom and become a source of corruption [16, p. 375].

Assessing the level of shadow economy of Ukraine on the model of Solow will allow to study the illal sector more thoroughly, taking into account the legal component of production, income, employment. At the same time, transparent and integrated management of the process of legalization and counteraction to corruption will enable strengthening of the competitiveness of legal management, the separation of the middle class as the main subject of payment of taxes and fees, and also achieve high indicators of socio-economic development of the country and society.

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