

PREVENTION OF LEGALISATION (LAUNDERING) OF CRIMINAL PROCEEDS IN THE MECHANISM OF ENSURING ECONOMIC SECURITY OF THE STATE

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Abstract. *The purpose* of the article is to consider the nature and content of economic security as a component of national security of the state; to determine the peculiarities of implementation of a criminal illegal intention to commit legalisation (laundering) of criminally obtained property; to establish the main destructive features of legalisation (laundering) of criminally obtained property and their correlation with economic security of the state; to define the actual means of prevention of legalisation (laundering) of criminally obtained property in the mechanism of ensuring economic security of the state.

A scientific discussion of the problem of ensuring the economic security of the country by reducing the risks of legalisation (laundering) of criminally acquired property is presented. The regulatory and programme documents in the field of ensuring economic security have been characterised. The nature and content of economic security as a component of the state's national security were determined. Statistical reporting of law enforcement bodies in terms of detection, investigation and prevention of predicate offences and direct legalisation (laundering) of criminally acquired property was analysed. The authors emphasise the need to improve the system of timely detection of economic risks and threats in order to avoid regulatory, supervisory, organisational and managerial gaps that facilitate both the commission of predicate criminal offences and direct legalisation of the proceeds of crime.

Results. It has been established that the essence and content of economic security as a component of the state's national security consists in such functional features as: 1) ensuring the implementation of full cycle production as a means of increasing the level of resource efficiency of the economy; 2) providing foreign and domestic trade infrastructure as a means of increasing the institutional economic capacity of the state; 3) ensuring the investment attractiveness of the state as a means of improving the foreign and domestic economic policy of the state (investment and reinvestment processes); 4) ensuring economic stimulation for the systematisation of innovative renewal of the products of the activities of business entities; 5) ensuring control over labour migration in order to retain qualified specialists; 6) ensuring protection against economic crimes; 7) ensuring the development and competitiveness of the stock market.

The specifics of the implementation of the criminal illegal intention to commit legalisation (laundering) of criminally obtained property have been differentiated: 1) multi-stage, which implies the presence of a complex mechanism of criminally illegal behaviour, often aimed at achieving several goals united by a single intention; 2) a list of possible predicate offences, which are fundamental in terms of property legalisation (laundering); 3) committing a criminal offence as part of an organised group/criminal organisation; 4) involving partners in crime with interregional and cross-border links; 5) ensuring the latency of predicate offences through legalisation (laundering) of criminally acquired property. Modern methods of prevention of legalisation (laundering) of criminally acquired property in the mechanism of ensuring economic security of the state have been proposed: 1) differentiation of legalisation (laundering) of criminally acquired property as an economic and criminal offence based on the object of intervention in/outside the predicate socially dangerous acts; 2) improvement of financial

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monitoring and registration procedures related to the acquisition of property rights and other economic transactions; 3) a fundamental departure from the generalisation of measures aimed at de-shadowing the economy (taking into account the object of de-shadowing); 4) elimination of shortcomings in economic procedural legislation, which often creates a field for fictitious bankruptcy; 5) elimination of shortcomings in criminal legislation, by revising the sanction of Art. 209 of the Criminal Code of Ukraine.

Key words: proceeds legalisation (laundering), corruption, risk, economic security, shadow economy, organised crime, predicate criminal offence.

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1. Introduction

Economic security is one of the components of national security, which means that the protection of economic relations is a priority of the state, which acquires special importance during the operation of a special legal regime of martial law. The main factors that can have a direct negative impact on the process of stabilising the economic situation in the country are the intensification of the activities of organised groups and criminal organisations, the increase in the level of corruption and the number of crimes related to corruption, as well as the commission of socially dangerous acts in the field of economic activity. One of these actions is the legalisation (laundering) of criminally obtained property, for which criminal liability is provided for in Art. 209 of the Criminal Code of Ukraine. Such action is directly related to the shadow economy and becomes one of the main determining factors. The social danger of the legalisation of criminally acquired property also lies in the fact that most criminal "schemes" involve the misuse of budgetary funds (in particular, their transfer to foreign jurisdictions) and the investment of legalised funds in profitable sectors of the economy. This creates a number of risks for business entities, most of which are related to the difficulty of controlling the volume of production and calculations, as well as the implementation of illegal export operations. A particular risk is posed by cases in which funds obtained through corrupt activities are subject to legalisation, as well as by acts related to the appropriation, waste or acquisition of property by abuse of official position, which are difficult to distinguish from related property offences, in particular fraud. To date, the problems of preventing the legalisation (laundering) of criminally acquired property in the mechanism of ensuring the economic security of the state have been considered in the works of such scientists as P. P. Andrushko, V. I. Borysov, A. F. Volobuiev, V. V. Holina, B. M. Holovkin, O. O. Dudorov, I. O. Hrustych, etc. However, the disclosure of the problem of improving the mechanism of preventing the legalisation (laundering) of criminally obtained property requires additional attention, which determines the relevance of the subject of the article.

The purpose of the article is to consider the nature and content of economic security as a component of the state's national security; to determine the specifics of a criminally illegal intention to commit legalisation (laundering) of criminally obtained property; to determine the main destructive features of legalisation (laundering) of criminally obtained property and their correlation with the state's economic security; to determine the actual means of preventing legalisation (laundering) of criminally obtained property in the mechanism of ensuring the state's economic security.

2. The Essence and Content of Economic Security as a Component of the National Security of the State

Economic security, as a part of national security, is reproduced through the prism of ensuring the state's ability to implement a number of priority areas, including the promotion of migration processes, the development and protection of critical infrastructure, the activities of the defence industrial sector, and so forth. In this way, it is precisely by ensuring the normal functioning of the economy that strategic, legal, organisational, administrative and other problems and needs of the state are solved. At the same time, the emergence of threats and risks that are difficult to identify may lead to the development of a shadow economy, as well as an increase in the number of cases in which citizens choose illegal means of enrichment, which has a destructive effect on a number of economic and other relationships. The National Security Strategy of Ukraine "Human Security – Country Security", approved by the Decree of the President of Ukraine No. 392/2020 dated 14 September 2020, states that inconsistent and incomplete reforms and corruption prevent the Ukrainian economy from overcoming the depression, make it impossible for it to grow sustainably and dynamically, increase vulnerability to threats, and fuel the criminal environment. Insufficient protection of property rights, slow development of market relations in key areas, including the use of land and subsoil, significant role of the public sector in the economy, imperfect and fragmented legislation hinder economic growth and the attraction of domestic and foreign investment.

Insufficient competition and the dominance of monopolies, in particular in the energy sector and infrastructure, as well as low energy efficiency, reduce Ukraine's competitiveness and threaten the welfare of its citizens (National Security Strategy of Ukraine "Human Security – Country Security"). Thus, the Strategy clearly defines the role of economic security in ensuring sustainable development of the state and society. At the same time, in order to clarify the specifics of the economic security mechanism, the peculiarities of timely identification of risks and threats, as well as the priorities and expected results from their integration, the Economic Security Strategy was also approved to implement the above document.

The Economic Security Strategy of Ukraine until 2025, approved by the Decree of the President of Ukraine No. 347/2021 dated 11 August 2021, states that the main challenges and threats in the field of financial security are: low level of budgetary discipline, low institutional capacity of managers of budgetary funds to develop activity plans for more than one year, limited links between budgetary planning and priority areas of state development; significant size of the state budget deficit, which exceeds 3% of the projected nominal size of the gross domestic product of Ukraine for the relevant year, as defined by the Budgetary Code of Ukraine, that its financing, in the actual absence of non-debt sources, causes the growth of the state debt and the corresponding burden on the state budget; insufficient level of financial integration; unresolved issues related to assets and financial liabilities in the temporarily occupied territories of Ukraine; high level of shadow economy; loss of budget revenues due to widespread phenomena of "grey" imports and smuggling, tax evasion schemes, erosion of the tax base through the use of "low-tax" jurisdictions; inconsistent legal regulation of tax relations; insufficient development of long-term lending; a significant share of non-performing loans in the loan portfolio of banks, including the public sector; functioning of the pension system in conditions of high demographic burden; low level of liquidity of the stock market, protection of investors' rights together with insufficient ability of the regulator to counter market abuses; spread of the phenomenon of legalisation (laundering) of criminally obtained income (Economic Security Strategy of Ukraine until 2025). The proper functioning of political, legal and social institutions depends on the state of economic security and stability. The provisions of this document demonstrate the state's clear understanding of the potentially dangerous and destructive consequences of the spread of the phenomenon of legalisation (laundering) of criminally obtained income. In this regard, active legislative work has been carried out in recent years with the aim of standardising provisions to prevent

such a socially and economically negative phenomenon. In particular, the adoption of the Law of Ukraine "On Prevention and Counteraction to Legalisation (Laundering) of Proceeds of Crime, Terrorist Financing and Financing of Proliferation of Weapons of Mass Destruction" No. 361-IX dated 06.12.2019 was a positive step by the legislator towards ensuring economic security and introducing relevant positive changes to the national criminal legislation.

In fact, the essence and content of economic security as a component of the state's national security lies in its functional features, such as: 1) ensuring the implementation of full cycle production as a means of increasing the level of resource efficiency of the economy; 2) ensuring the foreign and domestic trade infrastructure as a means of increasing the institutional economic capacity of the state; 3) ensuring the investment attractiveness of the state as a means of improving the foreign and domestic economic policy of the state (investment and reinvestment processes); 4) ensuring economic stimulation for the systematisation of innovative renewal of the products of business entities; 5) ensuring control over labour migration in order to retain qualified specialists; 6) ensuring protection against economic crimes; 7) ensuring the development and competitiveness of the stock market.

3. Peculiarities of Implementing the Criminal Intent to Commit Legalisation (Laundering) of the Proceeds of Crime

The study of the dynamics and characteristics of the commission of a criminal offence provided for by Art. 209 of the Criminal Code of Ukraine allows us to state that the majority of such acts are committed as part of a criminal organization or an organized group, in particular, in 2018, 75% of acts related to legalisation (laundering) of criminally obtained property were committed as part of a criminal organization or an organized group, 10 persons committed a criminal offense not for the first time, 1 person had a criminal record; in 2019 – 46.6%, 6 persons had criminal experience; in 2020 – 17.6%, 10 persons had criminal experience, 2 persons had a criminal record; in 2021 – 44.4%, 2 persons committed a criminal offence not for the first time; in 2022 – 50%, 3 persons committed a criminal offence not for the first time, 1 person had a criminal record; in 2023, 42.8% of acts related to legalisation (laundering) of criminally obtained property were committed as part of a criminal organisation or an organised group, 3 persons had criminal experience (statistics of the Office of the Prosecutor General).

The above testifies to the fact that the realisation of the criminal intention to commit a criminal offence

provided for by Art. 209 of the Criminal Code of Ukraine provides for the involvement of co-conspirators capable of performing/facilitating the functioning of certain elements of the mechanism of criminal behaviour. In particular, the majority of these co-conspirators are either civil servants (which determines certain corruption characteristics of the investigated offence) or have interregional and cross-border connections. It is also interesting to note that in some cases the members of a criminal organisation/organised group have criminal experience, in particular criminal connections, which are mostly used to obtain property that is later legalised (committing predicate offences). Funds obtained from illegal trafficking of drugs, weapons, corruption and financial fraud also become this type of property. Scientists note that among the main factors contributing to the legalisation (laundering) of criminal income, the following can be distinguished: 1) an economic factor directly related to the shadow economy. Together with the growth of the latter under the guise of building a market model of economy, the number of cases of legalisation (laundering) of criminally obtained income increases in direct proportion. Such a factor as a large amount of uncontrolled cash is closely related to the shadow economy, and its determinant is insufficient security of financial and credit organisations. At the same time, the factors of this group include illegal transfer of capital abroad, presence of offshore financial centres, criminal business of organised crime, and so forth; 2) the political factor is primarily corruption, which is not only a source of criminal income but also a means of laundering it. In addition, there is a violation of the confidentiality regime of commercially significant information by representatives of power structures, lobbying by officials of the interests of commercial structures that launder criminal income, which limits the ability to control economic activity at the political and legislative levels. This significantly complicates the fight against the crimes under investigation; 3) organisational and managerial factor associated with insufficient state attention to the creation and operation of legal entities of all forms of ownership and their financial transactions. This gives rise to the activity of "black" banks, one-day companies, conversion centres, etc., which are an integral part of the process of laundering criminal income (Komisarov, Skrypka, Sobakar, 2015). According to state statistics, in the last five years representatives of criminal organisations and organised groups have legalised significant funds.

In particular, in 2019, the amount of such funds was 233,173 thousand UAH, in 2020 – 17,394 thousand UAH, in 2021 – 41,068 thousand UAH, in 2022 – 77,220 thousand UAH, and as of June 2023, 11,487 thousand UAH were legalised

(statistics of the Office of the Prosecutor General). A significant number of scientists prove a direct correlation between the gaps in the normative-legal and organisational-management provision of economic security and the increase in the number of criminal offences provided for by Art. 209 of the Criminal Code of Ukraine. At the same time, the study of the judicial practice shows that the predicate of such actions are often socially dangerous actions related to encroachment on life and health, property, as well as illegal drug trafficking and corruption. Therefore, the scheme of legalisation of illegally acquired property has a destructive effect on economic security both at the stage of committing acts aimed at obtaining illegal funds and directly during legalisation, as the latter is often only a means of concealing the previous criminal illegal activity.

Another background phenomenon is the lack of proper interaction between law enforcement, control, supervisory, tax and other bodies, as well as the lack of proper knowledge, qualifications and professional training of their staff in this area; a legal factor, i.e., the imperfection of anti-illegalisation legislation; a social and moral factor, which is primarily related to social contradictions. The factors of this group also include: loss of public trust in state authorities and management; low level of ethics of conducting business activities, legal culture; legal nihilism; promotion of a luxurious way of life, indecipherability of the means to achieve it; deep moral degradation of the population and, most importantly, of civil servants (Komisarov, Skrypka, Sobakar, 2015).

According to the statistics published on the website of the Office of the Prosecutor General, in 2022, the majority of predicate criminal offences were acts under Articles 190 and 191 of the Criminal Code of Ukraine (about 30%). At the same time, it can be concluded that a number of problems of an organisational and managerial nature arise at the stage of pre-trial investigation when determining the specifics of committing the crime under investigation. This is connected, among other things, with the complex mechanism of implementation of a criminal intention and the existence of its several stages. Scientists note that the main stages of legalisation are as follows: the first stage – getting rid of cash and transferring it to the accounts of fictitious persons. Such persons can be, for example, relatives of the criminal. There is only one condition: the intermediaries must have their own bank accounts. The second stage is the distribution of available funds. This is done by purchasing bank payment documents and other securities. As foreign experience shows, the distribution of cash is often carried out in exchange offices, casinos and nightclubs. The third stage is to conceal the traces of the crime committed. At this stage, a criminal who launders

proceeds is faced with the following task: to take all measures to prevent an outsider from finding out where the money came from and with whose help it was distributed to certain institutions/organisations. The fourth stage is the integration of the money supply. At this stage, criminal groups invest legalised capital in highly profitable areas and business sectors.

At each stage of these models there is no connection with the predicate offence, which determines the method and mechanism of laundering criminal proceeds. In this connection, the so-called "zero stage" should be introduced, which is connected with the commission of the predicate offence (Cherevko, 2019). This approach is positive from the point of view of differentiating the "zero" stage. At the same time, it should be taken into account that in most cases the legalisation of property is rather a means of concealing predicate offences, since the latter are the main acts related to legalisation and must be distinguished by intention.

The most common financial mechanisms used to bring criminally obtained funds into legal circulation include the following:

- creating the illusion of legality of transactions by using a network of fictitious companies, forging documents and concluding sham agreements;
- carrying out exchange operations without using bank accounts, which consist in converting "dirty" funds into other types of currency, securities, precious metals, and so forth;
- "mixing", that is, adding certain amounts of "dirty" money to the legal profits of gambling establishments, domestic services, sports and other organisations;
- acquiring a controlling stake in bankrupt companies and unprofitable businesses with the aim of disguising criminal profits as legal proceeds;
- "structuring", i.e., dividing illegal income and smaller amounts credited to a single account;
- the conclusion of fictitious contracts with consulting companies for the performance of various consultations, researches and forecasts in the field of technical and economic activity;
- the use of artificial bank credits, when a person interested in laundering income deposits his own funds in a bank deposit account with the subsequent issue of a loan secured by a corresponding deposit certificate, and the like (Toropchyn, 2020).

Thus, most of the methods of legalisation (laundering) of criminally acquired property involve the need to interfere with economic security by creating a fictitious idea of conducting legal financial transactions. It is also worth noting that, according to statistical data, criminal proceedings based on the facts of the commission of a criminal offence provided for in Art. 209 of the Criminal Code of Ukraine are initiated against legal entities in only 10% of cases.

Thus, it can be stated that legal entities often become victims of the investigated offences.

The most common tools used by cybercriminals to legalise criminal income are: the use of accounts opened using lost or forged documents; the opening of an account, including card accounts, in the name of low-income citizens and companies with fictitious features; the use of international payment systems (e-payments); the conduct of chain financial flows through several bank accounts using remote access; electronic funds and cryptocurrencies; the use of impersonators.

The most common methods of laundering criminal proceeds used by cybercriminals in their activities are: laundering criminal proceeds through electronic payment systems and online banking; laundering criminal proceeds through fraudulent activities in cyberspace; laundering criminal proceeds through online casinos; laundering criminal proceeds by converting cash into electronic money and subsequently purchasing goods.

The most popular and widespread forms of money laundering in cyberspace are the so-called "chain of financial transactions" through several bank accounts with remote access, the use of cash at the last stage of the chain of financial transactions, the purchase of electronic money and the use of system payments through electronic wallets with the subsequent transformation of illegal income into goods through online shopping, and so forth (Dumchikov, 2022).

Thus, among the characteristics of the realisation of a criminal intention to legalise (launder) criminally obtained property, the following can be distinguished 1) multistage, which implies the existence of a complex mechanism of criminally illegal behaviour, often aimed at achieving several goals united by a single intention; 2) a list of possible predicate offences, which are fundamental for the legalisation (laundering) of property; 3) the commission of a criminal offence as part of an organised group/criminal organisation; 4) the involvement of criminal partners with interregional and cross-border links; 5) ensuring the latency of predicate offences through the legalisation (laundering) of criminally acquired property.

4. The Main Destructive Features of Legalisation (Laundering) of the Proceeds of Crime and Their Interrelation with the Economic Security of the State

On 12 May 2021, the Cabinet of Ministers of Ukraine approved the main directions of development of the system for preventing and combating the legalisation (laundering) of proceeds of crime, terrorist financing and financing of the proliferation of weapons of mass destruction in Ukraine for the period up to 2023.

The document states that the consequences of an ineffective system of minimising current risks and threats in the field of prevention and countermeasures against legalisation (laundering) of criminally obtained income, financing of terrorism and financing of proliferation of weapons of mass destruction are: worsening of the criminogenic situation in the country, spread of crime, shadow economy, corruption; decrease in the level of state budget revenues; withdrawal of capital to countries with low tax rates and to countries included in the list of offshore zones; sanctions risks for the country; decrease in the level of investment attractiveness of Ukraine; decrease in the level of income of the population; intensification of terrorist activities; spread of unfair competition, etc. In addition, money laundering has a negative impact on economic growth, the size and structure of gross domestic product, the structure of consumer demand, competition, household incomes, unemployment, legal financial flows, other macroeconomic indicators, the reputation of the state and state bodies, law enforcement, government institutions, and so on (The main directions of development of the system of prevention and countermeasures against the legalization (laundering) of criminal proceeds, the financing of terrorism and the financing of the proliferation of weapons of mass destruction in Ukraine for the period until 2023).

The above positions indicate that legalisation (laundering) of criminally acquired property is directly related to deficiencies in the mechanism of ensuring economic security of the state. The lack of a timely identification system of economic risks and threats leads to the emergence of normative-legal, control-supervisory and organisational-management gaps, which facilitate both the commission of predicate offences and the direct legalisation of criminally acquired property.

At the same time, the results of such socially dangerous actions aggravate economic problems through illegal redistribution of resources.

The Ukrainian economy is characterised by the existence of a fairly large shadow sector, which "undermines" the effectiveness of state mechanisms for stimulating the economy and distorts the conditions for economic activity. Inadequate functioning of market mechanisms, inefficient tax administration, unbalanced state regulatory and budgetary policies, problems in the labour market, shortcomings in the functioning of courts and law enforcement agencies, and widespread corruption are the main factors of the shadow economy in Ukraine. The shadow economy is the reason for the deepening of economic imbalances and remains one of the greatest challenges to the economic security of the state, the changes in which today and in the future will determine the framework

of the country's economic development. The diverse and wide-ranging manifestations of the shadow economy testify to the ineffectiveness of repressive countermeasures in the form of control and punitive functions of the state. Minimising the volume of shadow economic activity is also complicated by the fact that it has mainly economic origins and requires the creation of a motivating regulatory and legal environment that ensures highly efficient and profitable operation of the legal economy. Nevertheless, one of the state tools for solving this general complex problem of de-shadowing of the domestic economy is the amnesty of shadow capital, which can potentially increase the volume of legal investments and become a financial guarantee for further qualitative changes in the economic structure of society (Momot, Vashchenko, Teslenko, 2018). At the same time, the shadow economy is directly related both to the determinants of the legalisation of criminally acquired property and to the socially dangerous consequences of such an act. It should be noted that most of the predicate offences are also economic in nature (corruption, fraud, embezzlement, waste of property or possession by abuse of official position, etc.).

In practice, therefore, there is a circulation of funds that are taken from the state budget. An additional danger lies in the fact that state and non-state financial and other institutions are involved in the process of legalisation of criminally acquired property, and they are often unaware of criminal schemes and do not carry out appropriate procedures.

Among the institutions used by fraudsters to legalise criminal income, the following should be highlighted:

1. Banking institutions. This type of financial institution can act not only as a channel through which illicit flows pass, but also as a direct participant in legalisation processes. For example, a bank acting as an intermediary in the sale of a company to another company may have transferred funds for securities to the company's account on a commission basis, or granted loans to non-residents, while the company's repayment of these loans is based on a guarantee agreement that is contrary to the credit agreements under which the loans were granted.

2. Insurance companies. The main schemes of legalisation in the insurance market are the conclusion of pseudo-insurance contracts, reinsurance, organisation of insurance cases, falsification of insurance documents and tax evasion with the help of insurers. For example, an insurance contract is concluded on deliberately unfavourable terms for only one type of risk. After a short period of time, an insured event occurs and the insurance company pays the claim. After receiving a refund, the company immediately transfers these funds to another

company as financial assistance, after which the trace of the funds is lost.

3. Pawnshops. Pawnshops are most often used in schemes to legalise illicit income by converting jewellery, other valuables and luxury goods into cash, often using forged or lost identity documents. Another example is the granting of a loan by a pawnbroker and its subsequent fictitious repayment by means of promissory notes or other securities.

4. Credit unions. A typical scheme involving a credit union is to attract deposits from a large number of people, timely payment of interest and return of deposits, but later, assuming the accumulation of a sufficient amount of funds, the loans are issued to fictitious persons (Lyeonov, Boyko, Mynenko, 2019).

Thus, the main destructive features of legalisation (laundering) of criminally acquired property, which negatively affect the economic security of the state, should include: 1) involvement of state and non-state financial institutions in criminally illegal activities, which results in violation of the tax mechanism in the sense of negative interference in the process of implementing the state budget; 2) violation of the procedure for carrying out financial transactions, permit-registration procedures in relation to the effective and normatively determined procedure for the use of property, which inhibits economic development; 3) low efficiency of analysis of means of legalisation of illegally acquired property has the consequence of emergence of offshore zones, which complicates the conduct of foreign economic transactions; 4) the existence of a dialectical relationship between violations of legislation and legalisation of criminally acquired property has the consequence of formalisation of the process of bringing guilty persons to justice and selection of appropriate sanctions, as a result of which the procedure for recovery of damage caused to the state by a criminal offence is deprived of objectivity; 5) improper mechanism of primary financial monitoring of powers by subjects facilitates illegal banking activity.

5. Modern Methods of Prevention of Legalisation (Laundering) of Proceeds of Crime in the Mechanism of Ensuring Economic Security of the State

Modern criminological science is constantly searching for new means, relevant to society and the state, to prevent crime in general and to legalise criminally acquired property in particular. At the same time, today's realities show that there are currently no methods capable of identifying and responding to risks and threats in the economic sphere in a timely manner. This is due to a number of regulatory, procedural, organisational and management aspects.

Positive processes in international relations create favourable conditions for the integration of domestic organised crime in terms of legalisation (laundering) of the proceeds of crime:

- expansion of economic and social ties, simplification of border crossing procedures, development of international trade, increase in international traffic;
- the development of international electronic banking networks, which allow for fast financial transactions, while complicating the process of ensuring control over cash flows and facilitating the concealment or legalisation of money obtained through criminal activity;
- the spread of migration in the world and the formation of ethnic diasporas in different countries;
- significant differences in criminal legislation and judicial proceedings in different countries;
- democratic transformations in many countries that led to the destruction of old governance systems with slow establishment of adequate democratic regulation, political and economic instability;
- rapid growth of the list of new consumer goods and services, spread of consumer society psychology, "commercialisation" of social relations (Skulysh, 2021).

In fact, the main problem is the lack of international cooperation, both in the search for and arrest of members of criminal organisations and organised groups, and in the establishment of transnational and interregional links between accomplices involved in predicate offences and in the direct legalisation of criminally acquired property.

The intensification of organised crime, its ability to integrate into almost all social relations, indicate the need to move away from a three-level system of prevention of criminal activity and a reorientation to ensure the flexibility of criminal law and criminological policy. Such flexibility should make it possible to choose measures of influence depending on the specifics of a criminal offence and the persons involved in the implementation of the criminal intention.

The strategy of combating money laundering (and Ukraine is no exception in this regard) requires states to take a set of legislative measures aimed at: 1) preventing the use of the country's financial system for laundering "dirty" money, in particular by establishing requirements for mandatory identification of persons conducting financial transactions or in whose interests such transactions are carried out, as well as establishing certain restrictions on financial transactions that are suspected of being legalised; 2) uncovering financial transactions carried out for the purpose of laundering criminal income, which is achieved by introducing a certain procedure for the collection and analysis of information on suspicious transactions by a specially authorised body and the verification of

such information; 3) establishing a ban on laundering criminally obtained income under the threat of criminal punishment, as well as providing for the possibility of taking such measures as freezing accounts and confiscation of funds (Dudorov, Tertychenko, 2018).

Thus, modern methods of prevention of legalisation (laundering) of property obtained by crime in the mechanism of ensuring economic security of the state should include: 1) differentiation of legalisation (laundering) of criminally acquired property as an economic and criminal offence based on the object of interference in/outside the predicate socially dangerous acts; 2) improvement of financial monitoring and registration procedures related to the acquisition of property rights and other economic transactions; 3) a fundamental departure from generalisation of measures aimed at de-shadowing the economy (taking into account the target of de-shadowing); 4) elimination of shortcomings in commercial procedural legislation, which often create a field for fictitious bankruptcy; 5) elimination of shortcomings in criminal legislation, in particular by revising the sanction of Article 209 of the Criminal Code of Ukraine.

6. Conclusions

Legalisation (laundering) of criminally acquired property is a pressing problem for modern society, which contributes to the entrenchment of organised crime and corruption. A complex mechanism of implementation of a criminal illegal intention involves several stages, some of which may remain unnoticed by law enforcement bodies and continue to have a negative impact on the economic security of the state. To date, there are no methods of committing an offence under Art. 209 of the Criminal Code of Ukraine, which do not involve interference in the economic sphere and the involvement of bodies connected with the formation of the state budget. In the conditions of the special legal regime of martial law, the political and economic spheres are the most vulnerable due to the existence of a number of aspects that in some way facilitate the commission of certain predicate offences and their direct legalisation. In this regard, the protection of economic security should begin with the creation of a set of methods to prevent the legalisation (laundering) of criminally obtained property.

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