

LIABILITY FOR ECONOMIC CRIMES
UNDER THE CRIMINAL CODE OF UKRAINE
IN THE CONTEXT OF EUROINTEGRATION PROCESSES

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Summary. The article analyzes the liability for economic crimes in the legal system of Ukraine after signing the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part. For this reason, the classification of economic crimes under the Criminal Code of Ukraine has been carried out and the general peculiarities of the *corpus delicti* of economic crimes have been outlined. On this basis, the existing system of economic crimes in Ukraine and the obligations imposed on Ukraine by the Association Agreement with the EU have been compared.

Key words: economic crimes, classification, *corpus delicti*, Criminal Code of Ukraine, Association Agreement with the EU

INTRODUCTION

On 21 March and 27 June 2014, Ukraine signed the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, part of the provisions of which directly or indirectly relates to the liabil-

ity for economic crimes in the legal system of Ukraine¹. In this regard, there is a need to take a fresh look at the system of the appropriate encroachments, to carry out their revision from the point of view of the implementation of the Association Agreement in the legislation of Ukraine. Problems of criminal liability for economic crimes in Ukraine were considered by such well-known scholars in our state as P. Berzin, A. Boyko, N. Gutorova, O. Dudorov and others. The works of these scholars are always the basis for further studies of “economic crime”. We will also stick to this tradition. Nevertheless, exactly at this angle – through the prism of the needs for the implementation of the Association Agreement, the issue is probably covered for the first time.

1. THE CRIMINAL LEGISLATION OF UKRAINE ON ECONOMIC CRIMES

First of all, it should be noted that Ukraine has adopted a mono-source system of criminal legislation. Therefore, the following three basic points are important for understanding of the material: firstly, the only source, which contains all the crimes, including the economic crimes, is the Criminal Code of Ukraine²; secondly, there are many offenses in the sphere of economic activity stipulated by the Code of Ukraine on Administrative Offenses³, and under the existing classification of offenses in Ukraine, they are not crimes or other criminal offenses; thirdly, the draft law on the introduction of the concept and types of criminal misdemeanors – the peculiar “light” crimes into the legal system of the state – is being actively elaborated in Ukraine and is currently under consideration in the Parliament. The analysis of the relevant draft law, however, does not give grounds to expect a significant improvement of the situation in the sphere of legal regulation of the liability for socially dangerous encroachments on the economic system in Ukraine.

It is clear that the current criminal legislation of Ukraine is based on the international legal acts signed and ratified by Ukraine. This statement is also

¹ Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, 2014, June 27, in: [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22014A0529\(01\)&from=hu](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22014A0529(01)&from=hu) [accessed: 30.04.2018].

² Criminal Code of Ukraine, 2001, April 5. Supreme Council of Ukraine, in: <http://zakon2.rada.gov.ua/laws/show/2341-14> [accessed: 30.04.2018].

³ Code of Ukraine on Administrative Offenses, 1984, December 7. Supreme Council of the USSR, in: <http://zakon5.rada.gov.ua/laws/show/80731-10> [accessed: 30.04.2018].

appropriate for economic crimes. Thus, the following international legal documents, fully implemented in the legal system of our state, relate to the encroachments on the economic system: International Convention for the Suppression of Counterfeiting Currency (Geneva, 20 April 1929), ratified by the Central Election Commission of the USSR on 3 May 1931⁴; Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime (Strasbourg, 8 November 1990), ratified by the Law of 17 December 1997⁵.

Economic crimes have been and, hopefully, will keep being the subject-matter of attention in the Supreme Court of Ukraine. Thus, after the entry of the current Criminal Code of Ukraine into force in 2001, the Supreme Court summarized the judicial practice regarding the relevant category of cases and issued the recommendation letters, which, with the help of certain creative approach, can be also used now. The point is that since the adoption of these acts by the Supreme Court, the legislation on criminal liability for economic crimes has changed significantly. For instance, the Law No. 4025-VI of 15 November 2011 “On Amending Certain Legislative Acts of Ukraine on the Humanization of Responsibility for Offenses in the Sphere of Economic Activity”, introduced the following changes⁶:

- decriminalization of certain offenses in the field of economic activity and simultaneous transferring them to the Code of Ukraine on Administrative Offenses;
- replacement of imprisonment as the punishment for crimes in the sphere of economic activity by fine, increase of the amount of fine for certain crimes and establishment of the replacement of the outstanding amount of a fine by imprisonment;
- introduction of the amount of a fine as a criterion for the classification of crimes (Article 12 of the Criminal Code of Ukraine).

⁴ International Convention for the Suppression of Counterfeiting Currency, Geneva, 1929, April 20, ratified by the Central Election Commission of the USSR on 3 May 1931, in: <https://treaties.un.org/doc/Publication/MTDSG/Volume%20II/LON/PARTII-14-a.en.pdf> [accessed: 30.04.2018].

⁵ Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime, Strasbourg, 1990, November 8. Council of Europe, ratified by the Law of Ukraine of 17 December 1997, in: <https://rm.coe.int/168007bd23> [accessed: 30.04.2018].

⁶ On Amending Certain Legislative Acts of Ukraine on the Humanization of Responsibility for Offenses in the Sphere of Economic Activity, 2011, November 15. The Law of Ukraine. Supreme Council of Ukraine, in: <http://zakon2.rada.gov.ua/laws/show/4025-17> [accessed: 30.04.2018].

Among the recommendatory acts of the Supreme Court of Ukraine in the area of liability for economic crimes are the following resolutions: 1. Resolution No. 3 of 25 April 2003 “On Practice of Application by the Courts of the Legislation on Liability for Certain Economic Crimes”⁷; 2. Resolution No. 15 of 8 October 2004 “On Certain Issues of Application of the Legislation on Liability for Evasion of Taxes, Fees or Other Compulsory Payments”⁸; 3. Resolution No. 5 of 15 April 2005 “On Practice of Application by the Courts of the Legislation on Criminal Liability for Legalization (Laundering) of the Proceeds from Crime”⁹; 4. Resolution No. 8 of 3 June 2005 “On Judicial Practice in Cases of Smuggling and Violation of Customs Rules”¹⁰.

Taking into account the above mentioned provisions, it is necessary to analyze and apply the provisions of these Resolutions of the Supreme Court considering the later changes to the Criminal Code of Ukraine.

2. CLASSIFICATION OF ECONOMIC CRIMES IN UKRAINE

The next issue to be considered in the context of this publication is the question of systematization of economic crimes. In the criminal legal doctrine of Ukraine, the criterion for systematization of crimes is traditionally the generic object of socially dangerous encroachments. While formulating this concept in the title of the relevant chapter of the Criminal Code of Ukraine, our legislator uses the term “Economic activity”. The legal system of Ukraine contains the definition of this concept and offers the understanding of its constituent parts. This will be the starting point for us in considering the respective issue. Thus, economic activity, in accordance with Part 1 of

⁷ On Practice of Application by the Courts of the Legislation on Liability for Certain Economic Crimes, 2003, April 25, Resolution No. 3. The Supreme Court of Ukraine, in: <http://zakon2.rada.gov.ua/laws/show/va003700-03> [accessed: 30.04.2018].

⁸ On Certain Issues of Application of the Legislation on Liability for Evasion of Taxes, Fees or Other Compulsory Payments, 2004, October 8, Resolution No. 15. The Supreme Court of Ukraine, in: <http://zakon3.rada.gov.ua/laws/show/v0015700-04> [accessed: 30.04.2018].

⁹ On Practice of Application by the Courts of the Legislation on Criminal Liability for Legalization (Laundering) of the Proceeds from Crime, 2005, April 15, Resolution No. 5. The Supreme Court of Ukraine, in: <http://zakon5.rada.gov.ua/laws/show/v0005700-05> [accessed: 30.04.2018].

¹⁰ On Judicial Practice in Cases of Smuggling and Violation of Customs Rules, 2005, June 3, Resolution No. 8. The Supreme Court of Ukraine, in: <http://zakon2.rada.gov.ua/laws/show/v0008700-05> [accessed: 30.04.2018].

Article 3 of the Economic Code of Ukraine, is the activity of economic entities in social production aimed at manufacturing and sale of goods, performing works or rendering services on commercial basis at certain price. According to the provisions of the Economic Code of Ukraine, economic relations include economic-manufacturing, organizational-economic and intra-business relations. Economic-manufacturing relations are the property and other relations arising between economic entities in the process of carrying out economic activity. Organizational-economic relations are the relations arising between economic entities and entities with organizational-economic authority in the process of managing economic activities. Intra-business relations are the relations between structural units of an economic entity and the relations between an economic entity and its structural units¹¹.

Therefore, taking into account the provisions of the regulatory legislation, for the purposes of application of the Criminal Code of Ukraine, the structural parts of economic activity shall be understood as:

- 1) the property and other relations between economic entities;
- 2) the relations between economic entities and consumers;
- 3) the organizational-economic relations between economic entities and entities with organizational-economic authority in the process of managing economic activities;
- 4) public finances – the relations arising during the formation, distribution and use of the state centralized and decentralized public funds, as well as the regulation of monetary circulation.

At the same time, one should keep in mind that while formulating the system of criminal legal regulation of the liability for economic crimes, it is necessary to take into account the fact that the norms of criminal law should be applied in the process of protection of the considered relations only as an extreme measure – *ultima ratio*. This is because of the limited possibilities of influence on economic relations with the help of criminal law measures and the adverse side effects of prosecuting such persons. Unfortunately, this principle is quite often violated in terms of the establishment of criminal liability for the encroachments on economic system in Ukraine.

Currently the system of economic crimes under the Criminal Code of Ukraine can be generalized as follows¹²:

¹¹ Economic Code of Ukraine, 2003, January 16. Supreme Council of Ukraine, in: <http://zakon3.rada.gov.ua/laws/show/436-15> [accessed: 30.04.2018].

¹² Criminal Code of Ukraine, 2001, April 5. Supreme Council of Ukraine, in: <http://zakon2.rada.gov.ua/laws/show/2341-14> [accessed: 30.04.2018].

1) Crimes against public finances:

- production, storage, purchase, transportation, mailing, bringing into Ukraine with the purpose of use in the sale of goods, for selling purposes, or sale of counterfeit money, government securities, state lottery tickets, excise duty stamps or holographic security elements (Article 199 of the Criminal Code);
- illegal actions in respect of remittance documents, payment cards and other means providing access to bank accounts, e-money, equipment for their production (Article 200 of the Criminal Code);
- unlawful production, storage, sale or transportation for selling purposes of excisable goods (Article 204 of the Criminal Code);
- use of budget funds contrary to their target allocation, budget expenditures or providing credits from the budget without the established budget allocations or with their excess (Article 210 of the Criminal Code);
- adoption of legal acts that reduce budget revenues or increase budget expenditures contrary to the law (Article 211 of the Criminal Code);
- evasion of taxes, fees (compulsory payments) (Article 212 of the Criminal Code);
- evasion of single contribution for mandatory state social insurance and insurance fees for mandatory state pension insurance (Article 212-1 of the Criminal Code);
- financial fraud (Article 222 of the Criminal Code);
- illegal privatization of public or communal property (Article 233 of the Criminal Code).

2) Crimes encroaching on organizational-economic relations:

- smuggling (Article 201 of the Criminal Code);
- illegal circulation of disks for laser reading systems, matrices, equipment and raw materials for their production (Article 203-1 of the Criminal Code);
- employment in gambling business (Article 203-2 of the Criminal Code);
- sham business (Article 205 of the Criminal Code);
- falsification of documents submitted for the state registration of a legal entity and an individual entrepreneur (Article 205-1 of the Criminal Code);
- legalization (laundering) of the proceeds from crime (Article 209 of the Criminal Code);
- intentional violation of the requirements of the legislation on prevention and counteraction to legalization (laundering) of proceeds from crime, or financing of terrorism (Article 209-1 of the Criminal Code);

– violation of procedures related to operations with scrap metal (Article 213 of the Criminal Code);

– illegal production, counterfeiting, use or sale of illegally produced, acquired or counterfeit check stamps (Article 216 of the Criminal Code).

3) Crimes encroaching on property and other relations between economic entities:

– obstruction of legitimate business activity (Article 206 of the Criminal Code);

– illegal taking possession of property of the company, institution, organization (Article 206-2 of the Criminal Code);

– bringing the bank to insolvency (Article 218-1 of the Criminal Code);

– bringing to bankruptcy (Article 219 of the Criminal Code);

– violation of the order of database of depositors management or the order of reporting formation (Article 220-1 of the Criminal Code);

– falsification of financial documents and reports of a financial institution, concealing the insolvency of a financial institution or the grounds for revoking (canceling) a license of a financial institution (Article 220-2 of the Criminal Code);

– manipulations in the stock market (Article 222-1 of the Criminal Code);

– falsification of documents submitted for registration of securities issue (Article 223-1 of the Criminal Code);

– violation of the order of managing the register of holders of registered securities (Article 223-2 of the Criminal Code);

– production, sale and use of counterfeit non-government securities (Article 224 of the Criminal Code);

– illegal use of mark for goods and services, trade name, qualified indication of the goods origin (Article 229 of the Criminal Code);

– illegal collection for the purpose of use or use of information constituting commercial or bank secrets (Article 231 of the Criminal Code);

– disclosure of commercial or bank secrets (Article 232 of the Criminal Code);

– illegal use of insider information (Article 232-1 of the Criminal Code);

– concealment of information about the activities of the issuer (Article 232-2 of the Criminal Code).

4) Crimes encroaching on relations between economic entities and consumers:

– intentional putting into circulation in the market of Ukraine (release to the market of Ukraine) of dangerous products (Article 227 of the Criminal Code).

Even a superficial analysis of the above-mentioned criminal law norms makes it possible to conclude that there is a certain excess of criminalization of the encroachments on economic activity. Articles of the Criminal Code, introduced into the law after its adoption and having indexes of 1 or more in the designation, usually contain special norms. Such norms provide for criminal liability for the behavior that has already been criminalized in other articles of the Criminal Code of Ukraine. Sometimes such an excess of criminalization causes at least surprise and misunderstanding of the point of and the need for the changes. For example, the absolute misunderstanding is caused by the need for introduction of Article 205-1 “Falsification of documents submitted for the state registration of a legal entity and an individual entrepreneur” and Article 206-2 “Illegal taking possession of property of the company, institution, organization” into the Criminal Code of Ukraine. In the first case, the unlawful behavior was and is fully covered by Articles 358 and 366 of the Criminal Code of Ukraine, and in the second case – by articles on crimes against property. Such an excess of criminalization has a negative impact on the practice of application of the relevant norms. The analysis of judicial statistics shows almost absolute absence of proceedings based on these articles.

3. PECULIARITIES OF THE *COPUS DELICTI* OF ECONOMIC CRIMES IN UKRAINE

Considering the object of the respective crimes, it should be noted that most of the economic crimes belong to the so-called “subject-matter crimes” – crimes, the obligatory feature of which is the subject-matter of the encroachment. Thus, the subject-matter of economic crimes:

– is an obligatory feature of the overwhelming majority of economic crimes;

– its types: property, documents, information, anti-values (counterfeit money, securities, means providing access to bank accounts, counterfeit or illegally acquired security elements, dangerous products, false information).

The subject-matter of economic crimes, in its legal meaning, serves as a means of distinguishing crimes from the adjacent administrative offenses. This distinguishing is conducted:

a) by types of the subject-matter: for example, smuggling (Article 201 of the Criminal Code of Ukraine);

b) by size (value of the subject-matter): for example, 1000 tax-free minimum incomes for evasion of taxes or 20 tax-free minimum incomes (herein-

after – TFMI) for Article 203-1 of the Criminal Code of Ukraine “Illegal circulation of disks for laser reading systems, matrices, equipment and raw materials for their production”.

On the objective side, the overwhelming majority of economic crimes can be carried out in an active form – by action. Inaction as a form of an act is typical for a small number of encroachments on the economic system: Articles 209-1, 223-2, 232-2 of the Criminal Code – failure to provide information; Articles 212, 212-1 of the Criminal Code – evasion of payments.

There are crimes with formal composition provided for by Articles 199, 200, 201, 203-2, 204, 205, 205-1, 206 (truncated composition), 206-2, 209, 213, 216, 220-1, 220-2, 222, 224, 233 of the Criminal Code of Ukraine.

Crimes with material composition are also inherent to economic crimes. In this case, the presence and (or) the amount of damage is the basis for distinguishing them from administrative offences:

- a significant damage as an evaluative notion – Articles 209-1, 231, 232 of the Criminal Code;
- if it equals or exceeds 20 TFMI – Articles 223-1, 229 of the Criminal Code;
- if it equals or exceeds 500 TFMI – Articles 219, 222-1, 227 of the Criminal Code;
- if it equals or exceeds 1000 TFMI – Articles 212, 212-1, 232-1 of the Criminal Code;
- loss of the registry system (its part) – Article 223-2 of the Criminal Code.

It is obvious that most of the economic crimes are connected with obtaining the benefit by a criminal, which has a monetary dimension. And the establishment of criminal liability and its differentiation are often linked either to gaining a certain amount of benefit or to causing damage, which can also be measured in money. The Criminal Code of Ukraine uses the construction that is not typical of the EU countries and is a consequence of the poor economic situation in our state. This is about the construction of a “tax-free minimum income”. Criminal law has borrowed this construction from tax law with certain modifications, which are difficult to understand either at first glance, or even after sufficiently in-depth study. Paragraph 5 of Sub-section 1 “Special rules for individual income tax collection” of Section XX “Transitional provisions” of the Tax Code of Ukraine states: If provisions of other laws contain references to tax-free minimum income, for purposes of their application the amount of 17 UAH shall be used, except for provisions of administrative and criminal legislation with regard to qualification of crimes or

administrative offenses, for which the amount of tax-free minimum income is established at the level of social tax exemption, specified in Sub-paragraph 169.1.1 Paragraph 169.1 of Article 169 of Section IV of this Code for the corresponding year. Referring to the mentioned Sub-paragraph 169.1.1, we can read that the amount of social tax exemption equals 50 percent of subsistence minimum for an able-bodied person (per month), established by the law as of 1 January of the accounting tax year¹³.

Therefore, we are dealing with the figure that constantly changes – with frequency of once a year. For example, in 2018, the TFMI should be taken at the level of 881 UAH, whereas in the previous year (2017) it was 800 UAH. Thus, there are often situations in practice where the act contains the features of the crime on 31 December of a particular year, but on 1 January – the next day – it does not. Obviously, the problem of temporal operation of the criminal law arises, in particular, in order to decide whether such a situation shall be considered as a change of the criminal law and whether it shall apply to persons who had committed the relevant acts before its entry into force.

The Constitutional Court of Ukraine at one time made the Decision that the changes in the regulatory legislation affecting the determination of the criminalization of the act without the changes in the text of the Criminal Code itself (indirect criminalization) should not be considered as the change of the criminal law, and accordingly, it would be wrongful to raise the question of the retroactive effect of such changes¹⁴. Nowadays, the conflict between this Decision of the Constitutional Court of Ukraine and the well-known Decision of the European Court of Human Rights, which offers the opposite solution to the relevant issue, is being debated.

The subject of crimes in the field of economic activity can be both general and special. The general subject is inherent to crimes provided for by Articles 199, 200, 201, 203-1, 203-2, 204, 206, 206-2, 209, 213, 216, 222, 224, 229, 231; the special one – to crimes provided for by Articles 205, 205-1,

¹³ Tax Code of Ukraine, 2010, December 2. Supreme Council of Ukraine, in: <http://zakon3.rada.gov.ua/laws/show/2755-17> [accessed: 30.04.2018].

¹⁴ Decision of the Constitutional Court of Ukraine in the case of the constitutional petition of 46 people's deputies of Ukraine regarding the official clarification of the provisions of Article 58 of the Constitution of Ukraine, Articles 6, 81 of the Criminal Code of Ukraine (case on the retroactive effect of the criminal law in time), 2000, April 19, Decision No. 6-pp/2000. The Constitutional Court of Ukraine, in: <http://zakon2.rada.gov.ua/laws/show/v006p710-00> [accessed: 30.04.2018].

212, 212-1, 219, 220-1, 220-2, 222-1, 223-1, 223-2, 227, 232, 232-1, 232-2, 233, 209-1, 210, 211 of the Criminal Code of Ukraine:

- the official;
- the individual entrepreneur;
- the founder (owner) of the economic entity;
- the person obliged to pay the compulsory payments;
- the person who was aware of the information in connection with his/her professional or official activity.

Considering the subjective side, it should be pointed out that the peculiarity of economic crimes is only the intentional form of guilt (in crimes with material composition, the intent in most cases may be both direct and indirect). The commission of some acts by negligence may be qualified by Article 367 of the Criminal Code “Neglect of official duty”. The motive of crimes, as a rule, does not affect the qualification, but is predominantly mercenary.

4. ECONOMIC CRIMES IN UKRAINE FROM THE POINT OF VIEW OF THE ASSOCIATION AGREEMENT WITH THE EU

In an effort to compare the existing system of economic crimes in Ukraine and the obligations imposed on Ukraine by the Association Agreement with the EU, it should be noted:

– Article 3 of the Agreement stipulates: the Parties recognize that the principles of a free market economy underpin their relationship, and the rule of law, good governance, the fight against corruption, the fight against the different forms of trans-national organized crime and terrorism, the promotion of sustainable development and effective multilateralism are central to enhancing the relationship between the Parties¹⁵. Effective counteraction to economic crimes is likely to become a good basis for Ukraine to comply with these fundamental principles;

– Article 20 of the Association Agreement with the EU, devoted to preventing and combating money laundering and terrorism financing, obliges our state to implement the relevant international standards, in particular those of

¹⁵ Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, 2014, June 27, in: [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22014A0529\(01\)&from=hu](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22014A0529(01)&from=hu) [accessed: 30.04.2018].

the Financial Action Task Force (FATF). It seems that in terms of criminal liability for legalization (laundering) of the proceeds from crime, such standards are well implemented in Ukraine and should not be subject to revision. The problems of counteracting the legalization (laundering) lie in the area of law enforcement, not the legal regulation;

– Article 22 of the Agreement is devoted to the fight against crime and corruption and, what concerns the issues raised in this publication, addresses smuggling of goods, economic crimes including in the field of taxation. If tax crimes are well elaborated in both judicial practice and the theory of criminal law of Ukraine, the decriminalization of smuggling of goods, on the other hand, seems to have insufficient grounds and should be subject to revision, including for the needs of implementation of the Association Agreement.

A large part of the Association Agreement is dedicated to intellectual property law and the measures aimed at its protection. Instead, economic crimes contain only one norm stipulated in Article 229 of the Criminal Code of Ukraine “Illegal use of mark for goods and services, trade name, qualified indication of the goods origin”, which – along with the crimes provided for by Articles 176 and 177 of the Criminal Code of Ukraine – makes a practically exhaustive system of criminal law protection of intellectual property, which does not seem to us to be sufficient. Nevertheless, this question is obviously much deeper and requires special attention of the scholars.

CONCLUSIONS

The issue of the implementation of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, in material criminal law, is, frankly speaking, still waiting for its researcher. We have just outlined some issues in terms of economic crimes and are very grateful to the reader for the attention given to this publication.

ODPOWIEDZIALNOŚĆ ZA PRZESTĘPSTWA
W DZIEDZINIE DZIAŁALNOŚCI GOSPODARCZEJ
WEDŁUG UKRAIŃSKIEGO KODEKSU KARNEGO
W KONTEKŚCIE PROCESÓW INTEGRACJI EUROPEJSKIEJ

Streszczenie. Artykuł dotyczy problemu odpowiedzialności za przestępstwa w dziedzinie działalności gospodarczej w systemie karno-prawnym Ukrainy po podpisaniu Umowy o stowarzyszeniu między Unią Europejską, Europejską Wspólnotą Energii Atomowej i ich państwami członkowskimi a Ukrainą. W tym celu przeprowadzono klasyfikację przestępstw w dziedzinie działalności gospodarczej zgodnie z Kodeksem karnym Ukrainy i opisano ogólne cechy poszczególnych przestępstw. Na tej podstawie jest porównywany istniejący system przestępstw w dziedzinie działalności gospodarczej w Ukrainie oraz obowiązki nałożone na Ukrainę na mocy Umowy o stowarzyszeniu z Unią Europejską.

Słowa kluczowe: przestępstwa w dziedzinie działalności gospodarczej, klasyfikacja, skład przestępstw, Kodeks karny Ukrainy, Umowa o stowarzyszeniu z Unią Europejską