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IMPROVEMENT OF ADMINISTRATIVE LIABILITY FOR THE VIOLATION OF ORDER OF CONDUCTION OF CASH CALCULATIONS

Paper studies the directions of improving the administrative responsibility for violation of the procedure for cash payments. The author substantiates that increasement of the efficiency of legal regulation of economic relations in Ukraine requires a system of counteraction to crimes and offenses in the sphere of economic activity. Today, when the system of legal liability is significantly updated, with the introduction of the institution of criminal misconduct and the review of the place of administrative offenses in that system, the issues of improving administrative responsibility become especially important.

Without denying in general the need for updating the requirements for cash transactions, the author notes that the liberalization of economic relations should be understood as reducing of the pressure of the state on business entities and their choice of behavior and ways of conducting their activities, each of which is legal. In our opinion, the task of the state under such conditions is to set certain boundaries (especially in the field of taxation), the transition of which will give rise to torts. After all, business activities that are not related to violation of legal requirements should be carried out freely, and the ways of its implementation should depend solely on the will of the subjects of economic relations. Excessive regulation of business has always led to its inefficiency and contributed to increased corruption in the public administration system. It is emphasized that the growth of global tendencies of transparency and openness of doing business should be taken into account in the legislative work in our country.

On the basis of the analysis, the author concludes that the following measures should be taken to resolve the problems arising from the improvement of the administrative and tortious legislation in the field of cash payments, which, in our opinion, should be carried out in four stages: 1) case law analysis to bring to administrative responsibility for violation of the order of cash payments in order to highlight the reasons and conditions of regulatory nature that contribute to the increasement of the number of such offenses; 2) holding the series of round tables and focus groups in all regions of Ukraine to determine the position of business entities, representatives of control bodies, scientists, consumer associations on the most effective ways of solving existing problems; 3) promulgation of the draft legal act, which would provide for changes in the existing order of cash payments, on the official website of the Cabinet of Ministers of Ukraine, as a supreme executive body, whose competence extends to a wide range of public relations, including tax, monetary, economic policy, for public discussion by general public; 4) adjustment of the draft legal act, which would envisage changes in the existing order of cash payments, following the discussions, for its approval.

Keywords: administrative liability; administrative torts, order of conduction of cash payments, improvement of legislation, economic relations, liberalization of business.

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