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**PLACE OF THE INVESTIGATION METHOD OF TAX,
FEES (OBLIGATORY PAYMENTS) EVASION
WITH THE USE OF “CONVERSION CENTRES” WITHIN
THE SYSTEM OF CRIMINALISTIC METHOD**

The article is dedicated to the study of problems of place determination of the investigation method of tax, fees (obligatory payments) evasion with the use of “conversion centres” within the system of criminalistic method. The author substantiates the statement that “professionalization” of the organized crime in the form of “conversion centres”, on the one hand, and the need of pre-trial inquiry bodies in unified scientific criminalistic recommendations, adapted for the practical use, on detection and investigation of crimes having “conversion centres” as an integral part, on the other hand, demand creation of a new “product” of criminalistics in the form of a method of crime investigation as a separate criminalistic theory.

The structure, content and form of the separate method are determined by the sphere of its realization and its place in the system of criminalistic methods. Determination of the place of the criminalistic method being developed in the classification range first of all demands reference to the criminalistic classification of crimes, because the criminalistic classification of methods must corre-

spond to the criminalistic classification of crimes, which, in its turn, is determined by the criminal and legal characteristics, fact in proof, pattern of the research and cognitive activity of the investigator.

Therefore, based on the levels of methods of classification and in interrelation with the classification of crimes the author proposes considering the investigation method of tax, fees (obligatory payments) evasion with the use of “conversion centres” among the subspecific criminalistic methods (micromethods), which are reasonably qualified as the most optimal and efficient methods at the disposal of the investigator, as the most close to the needs of practical use methods containing recommendations of the direct effect. Whereas the definition of the “conversion centre” proposed by the author is a separate theoretic postulate, which may have a dual purpose by formation of the criminalistic theory, possible attribution of the method of investigation of crimes, which are committed using these criminal social units, to “special” or “categorical” group or interdisciplinary, integrated or complex criminalistic methods, is considered.