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PREREQUISITES OF PROMOTION AND ESSENCE OF FENOMÉN OF SHADOW ECONOMY

Shadow economy can also be characterized as a combination of different types of economic relations unreported, unregulated and illegal economic activities. But, above all, the «shadow» economy is the uncontrolled and hide from him the production, distribution, exchange and consumption of inventory, money and services. Results from the existence of the conditions under which may be advantageous to hide their activities from a wide range of people, the Scale of concealment can be different – from the concealment of the existence of the company or of the existence of certain assets, to hide individual transactions. Cerises parable, the higher tire tax burden, the larger the shadow economy, boom inside the enterprise due to non-payment of taxes gain a competitive advantage over other firms and displace them from the market. The more complex bureaucratic procedures in developing countries, the more this sector of the economy. Questions the appropriateness of such beehive, in particular, deals with the Economics of crime and punishment.

There is no country in die world, which hasn't faced the shadow economy, it goes through all the economic spheres: production, exchange, distribution and consump-

tion, and assumes regional and in some areas global range. The article is sanctified to the problem of shadow economy, reasons of her existence in modem society. Essence and functions of shadow economy are examined in the article, her types are characterized.

The shadow economy is an integral element of the social system in all periods its development. Its qualitative characteristics in the majority are determined by the specific historical conditions of a state, i.e. they are determined by the level or economic development, the power of the state, traditions and other factors. Therefore, in order to counteract the shadow economy processes should identify not only common, but special in its causes, factors of development, forms of manifestation. Thus, the analysis objective basis, the content and essence of the shadow economy, as well as identify potential institutional constraints is an important scientific problem that has practical economic signification of prerequisites of shadow economy, the comparative analysis of it's qualitative characteristics in various economic systems allow to open essence of this public phenomenon and are reflected in article