

**Ключевые слова:** архив, финансово-налоговая политика, органы оккупационной власти, генеральная область «Киев», Рейхскомиссариат «Украина», план «Ост», план «Барбаросса», управа, гебитскомиссариат, хозяйственный план, пропаганда, деньги, зона военного управления, штрафы, наказания, бюджет.

**Dvirna K. P.** Financial and fiscal policies of the occupying authorities and the specifics of its implementation as an example reichscommissariat «Ukraine» and the general area of «Kyiv» (1941–1944) / K. P. Dvirna, M. V. Glavatskyi // Scientific Notes of Taurida V. I. Vernadsky National University. – Series: Historical Science. – 2013. – Vol. 26 (65), No 1. – P. 16–27.

Post by the German occupation authorities in the Ukraine is a multi-vector and requires extensive special study. One such topic is the financial and tax system of the occupation authorities in the Reich Commissariat «Ukraine» and the general area of «Kyiv» as its component.

In historical science to the problems of the financial and tax system of the occupation regime has been neglected. Authors prescribe the features of different localities in Ukraine, defining regional specific financial and tax system of the occupation authorities. Note that the above reviewed scientific papers argue that this scientific problem is not the subject of a separate historical research and requires in-depth and multi-vector analysis.

Authors have set the following objectives: to reveal the features of financial – of the tax system as a whole occupying power in the Reich Commissariat «Ukraine» and in the general area of «Kyiv» to explore differences and similarities implementation of this policy.

Archival documents clearly show that in the general field of «Kyiv» there was a peculiar system of financial income, which had its own forms, directions, methods. The district council received a significant portion of revenues from administrative fines bazaar fee. Controls are trying to raise funds for treatment and by providing transportation services. Own revenues accounted for only 1/10 of the full amount of the budget. This amount was not enough, because only the maintenance of the apparatus of government at the district level to be allocated at least half of the budget. The rest had to pay extra amount hebitskomisar.

Document analysis shows that the tax system introduced in CGS, did not reflect the needs of rebuilding the economy of the country, as advertised by the Germans and was primarily focused on the economic exploitation of the local population and support the work of civil and penal and repressive institutions of the occupation administration. On the territory of the general area of «Kyiv» was established regional specific structure of the tax system, clear and precise to perform the population of this region. Heneralkomisar had a right to make their corrections, comments, and conclusions to the current tax system.

In the context of comparative analysis of financial – of the tax system in the study area should be noted that implementation of guidelines, instructions carried on top, but the emphasis in the performance of the decision belongs to the lower tiers, the local administration.

Thus, in the general area of «Kyiv» in comparison with the whole Reich Commissariat «Ukraine» was a special model of the financial and tax system that was part of the social policy of the German occupation authorities, which take into account regional differences. It was shown that in this area heneralkomisar region established a system of taxation that was tougher than the CGS as a whole, but to reproduce the main trends in the occupied territories. However, the system of taxes and fees that were set, served as the German authorities provide the necessary means of food, raw materials, on the one hand it was a practical focus of the plans of Germany in the conquered territories, but on the other - the practical work conducted to establish «complete order» Germany by providing further loot the wealth of Ukraine and the exploitation of human resources.

**Keywords:** archive, financial - fiscal policy of the occupation authorities, the general area of «Kyiv», Reichskommissariat «Ukraine», plan «Ost», plan «Barbarossa», Council, hebitskomisariat, management plan, promotion, money, the zone of military control, fines, penalties, budget.

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