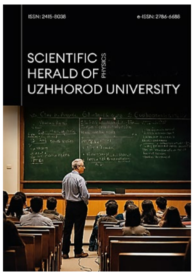
Scientific Herald of Uzhhorod University
Series "Physics"

Journal homepage: https://physics.uz.ua/en
Issue 55, 1123–1133
Received: 11.10.2023. Revised: 21.12.2023. Accepted: 23.02.2024



DOI: 10.54919/physics/55.2024.112gd3

Economic crime in the new Kazakhstan – a comparative analysis of the criminal legislation of EAEU member states

Kanat Utarov*
Miras University
160000, 2 Sapak Datka Str., Shymkent, Republic of Kazakhstan

Kurmangaly Sarykulov
Mukhtar Auezov South Kazakhstan University
160000, 5 Tauke Khan Ave., Shymkent, Republic of Kazakhstan

Akmeir Beisembayeva
Central Asian Innovation University
160000, 137 Madeli Kozha Str., Shymkent, Republic of Kazakhstan

Gulmira Meirkulova
Miras University
160000, 2 Sapak Datka Str., Shymkent, Republic of Kazakhstan

Sholpan Sartayeva
Miras University
160000, 2 Sapak Datka Str., Shymkent, Republic of Kazakhstan

Abstract

Relevance. Economic criminal offences are a factor in slowing a country's development. The number of such crimes is growing rapidly around the world, and the methods of committing them are becoming increasingly sophisticated, which determines the relevance of establishing new methods of countering economic crime and reforming legislation in this area, including in the member states of the Eurasian Economic Union.

Purpose. The purpose of this article is to explore the essence, characteristics and features of economic crime, as well as the grounds for criminal liability for economic crimes in the Eurasian Economic Union countries.

Methodology. The methodological basis of the study was dialectical and comparative methods, case study, abstraction, methods of system-structural and logical analysis, methods of registration and ranking, method of generalisation, which allowed to clarify the concepts and characteristics of economic crime; to consider available definitions of economic crime and individual provisions of the regulatory framework of Eurasian Economic Union member states on the regulation of economic crime; to characterise the legal nature of economic crime; to analyse the main scientific and methodological developments in this area.

Results. The types of economic crimes in the member states of the Eurasian Economic Union were compared; to compare types of economic crime in the Eurasian Economic Union member states; to identify current trends in economic crime within the Eurasian Economic Union; to find out the main advantages of each Eurasian Economic Union member state's

Suggested Citation:
Utarov K, Sarykulov K, Beisembayeva A, Meirkulova G, Sartayeva S. Economic crime in the new Kazakhstan – a comparative analysis of the criminal legislation of EAEU member states. *Sci Herald Uzhhorod Univ Ser Phys.* 2024;(55):1123-1133. DOI: 10.54919/physics/55.2024.112gd3

*Corresponding author

national legislation to combat economic crime; to classify possible economic crimes; and to determine the number of economic crimes committed and record their rates in each Eurasian Economic Union state; to characterise the specifics of countering economic crime in the Eurasian Economic Union.

Conclusions. The significance of the research results is to provide practical recommendations for improving the legal regulation of relations in the sphere of economic crime, as well as in the process of implementing policies and taking public management decisions in the field of countering economic crime in the Eurasian Economic Union states.

Keywords: economic activity; criminal offences; crime indicators; prevention of economic crime; law.

Introduction

Today, the rapid development of economic relations in the countries that make up the Eurasian Economic Union (EAEU) has led not only to the emergence of modern economic institutions and forms of economic activity and the strengthening of the economic systems of these states, but also to new criminal offences in the sphere of the economy. These circumstances demonstrate the importance of timely updating of laws and implementation in national legislation of relevant international norms and the introduction of effective mechanisms to combat economic crime. When considering economic crime in the context of violation of the right to property (state, communal or private) as a criminal phenomenon, it should be noted that due to the wide range of methods of their commission, the specificity of the subjects, the lack of uniform legal regulation, the ambiguity of their investigation practices in the EAEU member states, the issue of prosecution for the commission of these crimes is still debatable.

N.V. Zaytseva and I.N. Kandrichina [1], studying the labour market as a component of state economic security, prove that the following factors, indicating the presence of risks to state economic security, are: wages; population migration; the level of general unemployment and crime; reduction of working-age population. The study of economic crime in the context of globalisation S. Markina, R. Artemov, E. Nosachevskaya and V. Panskov [2] pointed out that the number of processed cases of economic crimes has a steady upward trend, and the number of convicted persons prevails over the number of acquitted persons. I. Brici [3], analysing financial crime through the prism of modern economic trends, noted that economic crime should be divided into macro- (crimes against the state or international security) and micro-economic parts (crimes against the state or specific persons). However, above all, economic crimes are caused by the performance of shadow economic activities: evasion of labour requirements, evasion of taxes or fees, evasion of administrative procedures, etc.

In turn, S. Cherniavskyi, V. Babanina, I. Vartyletska and O. Mykytchyk [4], studying the peculiarities of economic crimes committed through the use of information technology, noted that, for example, among crimes committed on the Internet, economic crimes are particularly dangerous. Because of their high latency, as well as the complexity of detection and investigation, these crimes require a comprehensive scientific study and justification of the possibility of counteraction. In addition, N. Niyatullayev and P. Almond [5], when studying money laundering and the shadow economy in Kazakhstan, found that economic problems leading to the emergence of economic crime are:

– fictitious economy (undeclared proceeds of crime – bribery, theft, fraud);

– the informal economy (withholding legitimate income from the supply of goods and services);

– shadow economy (proceeds of crime);

– unregulated economy (income from activities without proper licensing, reporting).

L. Bisengali [6], studying criminal law and criminological measures to counteract economic crime, determines that criminological counteraction to economic crime consists of: improving the activities of law enforcement agencies engaged in the detection, suppression, investigation of criminal offences in the field of economic activity; application of general social and criminological prevention and prevention measures. At the same time, perpetrators of economic crimes often escape accountability due to a lack of evidence or appropriate legal and regulatory support. Therefore, the implementation of the provisions of international instruments into the national legal order and the improvement of accountability mechanisms in this area is a necessity.

Consequently, the aim of the study was to provide a comprehensive criminal law description of the concept, characteristics, types of economic crime and the specifics of economic crime development in the EAEC, as well as the grounds for criminal law liability for economic crime and to identify opportunities to improve legislation and practice in this area.

Materials and Methods

A decisive role in the research work was played by the methods of system-structural and logical analysis, with the help of which it was possible to investigate the sources of law in the field of economic crime and prosecution for their commission. In addition, the dialectical method made it possible to establish the essence of economic crime, to consider the existing definitions of economic crime, to characterize the legal nature of crimes in the field of economy. Using the comparative method, it was possible to contrast economic crime in the EAEU Member States. Through the method of abstraction, it has been possible to ascertain the state of economic crime in the EAEU Member States and identify the main advantages of the national legislations of each EAEU Member State in countering economic crime. The registration and ranking methods made it possible to identify the number of economic crimes committed and to record their rates in each EAEU state. In addition, the work applied the case-study method and the method of generalisation, which made it possible to systematise types of economic crimes, identify the specifics of criminal prosecution for economic crimes, and characterise the main methods of countering economic crime within the EAEU.

The sources of literature for the research work were the scientific works of scientists and practitioners of the EAEU, European Union (EU) and other countries in the field of various branches of law, in particular international and criminal law, to the extent of the need to study the essence of economic crime, its types and problems of responsibility for such crimes, through the lens of criminal law. The provisions of individual works have been translated into Russian for an objective understanding of the content of the issues under study.

The normative basis of the study is the current and prospective legislation in the field of economic crimes and criminal responsibility for their commission, including United Nations Convention against Transnational Organized Crime [7], United Nations Convention against Corruption [8], International Convention for the Suppression of the Financing of Terrorism [9], United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances [10], constitutions and criminal legislation of the EAEU member states.

The presented research study was carried out in three main phases. The first stage of the research provided a theoretical basis for further scientific analysis. This included establishing the legal nature of the concepts of "economic crime" and "economic security". The author formulates own definition of economic crime as a legal institution. The features of economic crimes are characterised. Acts and omissions recognized as economic crimes were analyzed. A systematic analysis of the provisions of international acts and national legislations of the EAEU in the field of economic crime was also carried out.

The second stage of the research work clarified the forms and types of liability for economic crimes. The specifics of the qualification of types of economic crimes were identified. The significance of criminal liability for economic crimes was substantiated. The state of economic crime on the territory of the EAEU was reflected. The existing gaps in the sphere of economic crime in the EAEU member states were identified.

In the final stage of the research, the full conclusions of the study were reflected based on the findings of the research, which summarise such findings and provide general directions for improving the legal and regulatory framework for economic crime, its types and prosecution of relevant offences within the EAEU.

Results

Theoretical and legal foundations of the content and types of economic crime

Despite the unfavourable crime situation, in many countries of the world the fight against economic crime is not effective. This is due, among other things, to shortcomings in the legal support of the activities of state bodies, the imperfection of criminal legislation, the lack of relevant scientific developments and recommendations on combating economic crime [11]. However, the concept of economic crime emerged in the twentieth century. Economic crime has become an international problem, as it has a powerful amount of destructive properties and has a negative impact on social and economic processes. It is important to understand that almost any crime can be reduced to the category of economic crime, as the subjects of the crime often receive direct or indirect material benefits. Economic crime should be seen as property and self-interested unlawful acts committed by persons occupying certain social positions in the economic structure. In essence, economic crimes have both a primary object and a derivative object. It is therefore necessary to distinguish between encroachments that are economically motivated and economic crime.

In general, economic crime is a negative social phenomenon in which mass criminal behaviour is associated with the formation of a criminal mindset of persons actively involved in economic processes [12; 13]. The author believes that economic crime is a socio-economic destructive phenomenon manifested in the commission of selfish crimes by individuals through the implementation of lawful or unlawful economic activities, the object of which are property relations. At the same time, organised economic crime is a type of crime consisting in the commission of crimes by organised groups of persons united by hierarchical links or personal relationships, with the main goal of their own enrichment through the illicit proceeds of their acts (smuggling, drug trafficking, human trafficking, theft and subsequent sale of vehicles, illicit trafficking in weapons, financial fraud, terrorism and piracy) [14]. The main elements of the criminalistics of economic crime include:

– the circumstances of the crime, including place and time;

– the method of committing the crime (method of preparation, method of direct commission and method of concealing the crime);

– the object and subject matter of the attack;

– characteristics of the perpetrator's personality;

– characteristics of the victim [15].

In the literature, there are different types of features of economic crime, among them: its high prevalence rate; significant negative consequences; high repeatability; organisation [16; 17]. Two types of economic crime are distinguished: professional crime (crimes committed by actors in the exercise of their professional activities) and corporate crime (crimes of legal persons) [18]. Subspecies of economic crime include:

– crimes against property (acquisitive violent and acquisitive non-violent);

– non-pecuniary assaults against property;

– crimes in the sphere of economic activity (crimes against the established procedure of entrepreneurial activity; crimes encroaching on financial interests of the state; crimes encroaching on relations in the sphere of financial and credit activity) [19].

Meanwhile, according to the composition of the offences, economic crimes can be classified according to Table 1.

Table 1. Classification of types of economic crime

No.	Group of crimes	Types of economic crime
1	By scope of implementation	crimes in the non-financial company sector; crimes in the money company sector; crimes in the general government sector; crimes in the farming sector; crimes in the not-for-profit sector.
2	By the nature of the social relations which are the object of the offence	against the relationship of the people's property rights; against the relationship of state ownership; against the relationship of communal property rights; against the relationship of private property rights; against the relationship of collective property rights; against an employment relationship; against the property right relations of other states, legal persons, international organisations; against the business relationship.
3	By subject of the crime	an individual as an authorised person; a legal entity in the private sector of the economy; an individual is authorised to perform the functions of the state; a natural person who is the owner of a legal person; an individual is an employee in the private sector of the economy; a natural person who is an employee in the public sector of the economy.
4	According to the method of commission	non-violent; theft or fraudulent attacks on someone else's property; embezzlement of state or collective property; property offences in office without signs of theft; other mercenary criminal activity; intentional self-serving economic crimes; that infringe on public security and other public interests.

Source: compiled by the authors.

In addition, financial fraud on the Internet related to the purchase and sale of goods, services, currency (including cryptocurrencies) is actively developing in 2018-2022. Of course, the main difference between this type of crime and traditional fraud lies in the special circumstances of the crime [20; 21]. The crimes investigated include: corruption, corporate fraud, public fraud, tax evasion, smuggling of goods, stock exchange fraud, currency counterfeiting, credit and card fraud, environmental crimes, intellectual property rights violations and cybercrime [22; 23]. It should be noted that the fight against organised crime must in any case be conducted solely on a scientific basis, where a systematic approach to the process of planning measures against organised crime must be taken into account [24].

Features of the development of economic crime in the EAEU member states

The Eurasian Economic Union is an international regional economic integration organisation comprising the Russian Federation, the Kyrgyz Republic, the Republic of Belarus, the Republic of Armenia and the Republic of Kazakhstan. This organisation is designed to ensure the free movement of products, services, capital and labour, and the implementation of joint policies in different economic sectors. When analysing the development of such a criminal phenomenon as economic crime in the EAEU member states, its characterisation through the prism of major factors and trends should be taken into account:

– the establishment of strong corrupt links between actors of economic crime and representatives of the authorities;
– the increasing criminalisation of economic relations throughout the post-Soviet space;
– the specifics of the emergence and development of economic crime;
– the emergence of a "money laundering" procedure;
– a weakening of the country's role in the legal regulation of the economy;
– the development of a financial and transnational information space;
– legislative gaps;
– inadequate levels of social control [25].

At the international level, the following legal instruments regulate the fight against economic crime: United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances [10]; United Nations Convention against Transnational Organized Crime [7]; International Convention for the Suppression of the Financing of Terrorism [9]; United Nations Convention against Corruption [8]. These instruments provide for specific areas and measures to combat economic crime, namely the development, implementation and strengthening of measures to combat such crime, international cooperation, etc. In turn, the causes of international economic crime are: socio-economic inequalities, technological progress, informatization of social spheres, lack of organizational balance in the legislation, the rapid development of market relations [26].

The available international legal instruments in the field of combating economic crime are not effective, despite their significant number. Therefore, the global level of economic crime is constantly increasing.

In the Commonwealth of Independent States (CIS), however, whole sectors of the economy have been criminalised, as a large proportion of the profits are located in offshore zones outside a particular country. On this basis, they should be differentiated into the following five groups: crimes of trafficking in material and other valuables; business crimes; financial crimes; crimes in the area of property distribution; crimes in the field of foreign economic activity [20; 27]. In the CIS countries, in particular in the EAEU member states, the stage of capital accumulation in organised criminal structures, appropriately allocated to provide social state programmes, and for the personal needs of economic crime actors, to expand their own sphere of influence and subsequent criminal activity, and to corrupt state bodies and officials, has now been reached in modern times.

At the same time, in the EAEU space one should expect the distribution of zones of influence, the penetration of criminals into the sphere of the most promising economic areas, which does not exclude the possibility of joining criminals to resolve economic conflicts [28]. Most of the identified economic crimes need to be pre-investigated. Approximately 25% of economic crimes are corruption. Serious and especially serious crimes account for more than 60% of identified criminal offences of this type [29]. A negative factor in combating economic crime in the EAEU is the number of persons accused of economic crimes that is 2 times less than the number of crimes under investigation.

Issues of criminal liability for economic crimes in the EAEU member states

In the economic and political systems of most post-Soviet states, the relevant institutions of influence are for the most part ineffective and uncompetitive, with many of them also having low levels of transparency. This creates favourable conditions for the commission of economic crimes. Meanwhile, the content of Article 1 of the Constitution of the Republic of Kazakhstan, along with such major principles of state activity as social and stability, defines such a principle as economic development of all the people [30]. In addition, the Republic of Kazakhstan positions itself as a democratic, social, public and legal state, the highest values of which are people, their lives, rights and freedoms, hence the importance of economic security as a central guarantor of the well-being of the entire economy [31]. Analysis of the reforms of the criminal legislation of the Republic of Kazakhstan allows us to point out that new socially dangerous acts have been criminalised, some elements of economic crimes have been changed, some crimes have been decriminalised and qualifying features of offences have been clarified [32; 33].

Provisions on liability for economic crimes are contained in the new Criminal Code of the Republic of Kazakhstan [32], aimed at protecting the freedom of entrepreneurial activity and the diversity of its organisational and legal forms, protecting the rights of consumers of goods and services, and protecting the financial interests of the state. However, when structuring the norms of the Criminal Code of the Republic of Kazakhstan [32] in terms of economic crimes, alternative sanctions should be provided, allowing for a differentiated approach in imposing penalties on the perpetrators of the relevant offences [31]. In addition, the level of corruption in Kazakhstan also poses a serious threat to the country's economic security, creating a negative image of the Republic internationally. Organised forms of economic crime are also increasingly common in Kazakhstan [7]. Today, among all recorded criminal offences, economic crimes account for an estimated 1% [31]. Due to the legal positions of the jurisprudence, it was still possible to partially interpret the national legislation to international requirements. There are certain trends in economic crime in Russia:

– continuous improvement in the modus operandi of the relevant offences;

– the characteristics of economic crime in general have decreased;

– inter-ethnic and inter-regional economic crimes are on the rise;

– the emergence of a complex system of money laundering [34].

The criminal classification of economic crimes in Russia has not changed much except for corruption offences. These circumstances make it impossible to detect and disclose modern crimes such as financial instrument fraud, bank fraud, computer crime, skimming. Economic crimes in the Russian Federation include criminally punishable socially dangerous acts committed while engaging in legal or illegal economic activities (crimes in the sphere of economic activity, against affiliation, against the interests of companies). Also, the development of Russia's financial and credit system is moderate, but the real sector of the economy needs to increase the efficiency of active banking operations, to activate the mechanism of profitable lending, to increase the flexibility of national payment systems [12; 35]. Consequently, the most important directions of ensuring economic security should be: preventing the growth of criminalization of economic activity, accountability of economic entities, improving the activities of control and supervision bodies in the relevant area [36]. Some steps have been taken in the Republic of Belarus to strengthen the country's importance in controlling the economy by adopting special legislative acts. At the same time, the prevention of economic crime in the Republic takes place at the general social and specifically criminological levels [13].

Kyrgyzstan has also experienced the criminalization of entire sectors of the economy. Nevertheless, the economic crisis in the country provoked the development of migration processes [20]. In general, economic crimes in Kyrgyzstan include crimes in the sphere of the economy, against property and in the sphere of economic activity [17]. In the state, due to the presence of a hidden economy, shadow production, import and export of smuggled goods are under the cover of criminal structures and even individual law enforcement agencies, officials of the authorities. It is obvious that the share of the "shadow" economy in Kyrgyzstan tends to grow. For example, one of the most common economic crimes in the state is the smuggling trade, the object of which in most cases are wild animals and plants that pose an acute threat to the existence of the species concerned [37]. In addition, Kyrgyzstan is experiencing unemployment and a shortage of jobs combined with low wages. Although the volume of investments attracted to the state is considerable, the basic assets of the economy are obsolete. All of this is fraught with economic insecurity for the country. That is why in 2016-2021 the damage from economic crimes in Kyrgyzstan amounted to hundreds of millions of US dollars. At the same time, Kyrgyzstan is also taking a number of strategic measures implemented in the form of management decisions, as well as strategic planning documents and state programmes to ensure economic security [38]. A more detailed understanding of economic crime rates in the EAEU states is given in Table 2.

Table 2. Economic crime in the EAEU

No.	Country	Number of economic crimes for the year 2021 (per 10000 inhabitants) (number of crimes/number of population) 10000
1	Russian Federation	101
2	Armenia	80
3	Republic of Kazakhstan	57
4	Kyrgyz Republic	56
5	Republic of Belarus	53

Sources: [39-43].

As can be traced, the highest level of this type of crime is in Russia and the lowest in Belarus, which is due to the relevant socio-economic factors. Thus, the fight against economic crime is necessary at all stages of state development, regardless of the socio-economic and socio-political situation. After all, these crimes concern all types of economic activity and are reflected in various spheres of life.

Discussion

An examination of the legal literature suggests that there is a lack of comprehensive specific research on economic crime as it relates to criminal law within the EAEU. At present the provisions concerning partial regulation of the nature of economic crimes and features of such crimes, their qualification and bringing to responsibility for committing the mentioned crimes are set forth in the framework of the United Nations Convention against Transnational Organized Crime [7], United Nations Convention against Corruption [8], International Convention for the Suppression of the Financing of Terrorism [9], United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances [10] and national legislative acts in this area, in the EAEU these are constitutions of states, criminal codes, special laws and legal positions of judicial practice.

Social tensions in economic crime are increasing year by year, which is due, among other things, to the scale of economic crime and leads to the compromise of the financial and social reforms undertaken in each country [44-47]. The crisis situation of the CIS countries, in particular the EAEU countries, as S. Markina, R. Artemov, E. Nosachevskaya and V. Panskov [2], is caused by a gradual change in finances, economic processes and human capacity from a legal sphere to a semi-legal and often illegal one with signs of criminal offences. At the same time, there is no economic sector that is not negatively influenced by organised crime. At the same time, when analysing the dynamics of economic crime, it should be noted that most economic crimes are committed through the manufacture, transportation, transfer, sale of counterfeit funds and/or securities.

Economic crimes are defined as damage to the legally protected interests of society, the State or specific individuals as a result of unlawful acts or omissions (for economic or mercenary motives) committed by special subjects of the relevant criminal offences, including public officials [48-50]. In turn, one of the most important components of national security is economic security. C.A. Isayeva, L.N. Kamalova and Z.S. Shimeeva [20] believed that offences aimed at direct economic gain should be referred to economic crimes. Also, economic crime is characterized by a long-term nature, systematic and committed within the framework of legitimate economic activities. However, it should be noted that not all crimes with the above attributes are economic crimes. Therefore, two categories of offences – "economic crimes" and "crimes related to economic crimes" – should be distinguished [51; 52].

It can be agreed with the opinion of N.V. Petrasheva, S.I. Ulezko, A.V. Yakovlev, A.L. Klochkova [44], who pointed out that the scientific literature provides for a three-element system of actions committed by criminals to counter detection of economic crimes (preparation, commission, concealment). Yes, the most common option for criminals is to avoid initiating criminal proceedings, so it is at this stage that opposition is most common. These circumstances are responsible for the high latency of economic crime, which requires the creation of new methods to detect and disclose economic crime. For example, in the Kyrgyz Republic, as pointed out by Z.B. Osmonov [38], the existing and possible threats to the country's economic security are:

– the rapid development of the shadow economy, including the criminal economy;

– the instability of the gross domestic product increase arising from the deindustrialisation of the economy;

– the low level of earnings of citizens, leading to total poverty;

– annual deterioration of demographic indicators due to labour migration processes of the majority of the economically active part of the population, including young people [53];

– increasing economic crime, the presence of abusive profits and corruption risks; budget deficits and an annual increase in public debt [54];

– a large number of unregistered unemployed and shadow entrepreneurship;

– lack of necessary public support for disadvantaged sections of the population [55].

Meanwhile, as defined by S.A. Konovalenko and M.N. Trofimov [35], most of the economic crimes in Russia related to the state banking system. The factors that cause the development of economic crime in this area are the low level of provision of national payment systems, ineffective financial and credit policy, declining quality of financial services provision, inappropriateness of financial infrastructure, as well as declining performance of law enforcement agencies regarding the prevention, detection and disclosure of economic crimes [56; 57]. In Kazakhstan, the main conditions for the existence of economic crime, as argued by D. Satpayev [29], an unfavourable tax environment, ineffective labour market regulation and inadequate regulation of international investment. At the same time, it should be pointed out that the government of Kazakhstan is not improving the transparency of economic activities in state bodies. G.A. Salayev [37] noted that in Belarus, economic offences are committed through the use of various economic transactions. Economic crimes include: forgery of cheques and bills; deception of creditors; forgery of banknotes and documents; fraud related to the organisation of fictitious business and economic activities; customs and tax offences; offences related to tenders, tenders; breach of trust, etc. [58-61]. It is important that economic crime continues to develop dynamically on the territory of the Republic of Belarus.

In Armenia, as M.A. Manujyan noted [45], due to the high growth of the shadow economy, significant turnover of funds is not controlled by the state. Therefore, among economic crimes in Armenia corruption offences related to criminal ties and debt obligations prevail [62]. This requires a significant expansion of the system of appropriate measures to detect and stop criminal activities in a timely manner. As rightly pointed out by Z.T. Kuandyk [46] state concepts of combating organised crime, including economic crime, should contain appropriate information measures, optimisation of the regulatory framework, forecasting the development of crime and the practice of combating it, carrying out specific coordinated joint actions of all state bodies. While S. Markina, R. Artemov, E. Nosachevskaya and V. Panskov [2] believed that the state should combat economic crime:

– to prevent corruption offences in the economic sphere;

– expand the scope of the existing legal framework on economic crime;

– ensure political and economic stability among the population;

– improving the activities of state authorities in the field of combating economic crime.

To reduce economic crime, states also need to implement systems to control money laundering and affiliation [63; 64]. Domestic law reforms should be in line with the implemented "Western-style" model, along with the introduction of European legal institutions [5; 65]. Measures to ensure the economic security of the state include:

– tax, price, investment, currency, fiscal, monetary, scientific and technical measures, as well as measures of an energy, property, food, industrial and other nature;

– decisions of public administration bodies in the field of economic security, as well as information, military, diplomatic and other activities carried out in this field;

– measures aimed at providing information and analytical support for the protection and defence of economic security and the prevention, detection and suppression of crimes and offences committed in the economic sphere;

– drafting and adopting, within their competence, regulations and international treaties to ensure economic security;

– activities aimed at establishing and maintaining a system of economic security [46; 66].

Consequently, analysing the existing academic positions on economic crime, as well as on liability for economic crime in the EAEU member states, it appears that effective prosecution of both individual offences and organised offences is only possible if each individual state has a national legal awareness, proper regulation of economic activity and effective measures to counter, detect and disclose economic crime are in place.

Conclusions

As a result of the study, it has been established that economic crime is a socio-economic destructive phenomenon that manifests itself in the commission of selfish crimes by individuals through lawful or unlawful economic activities, the object of which are relations in the sphere of property. It is determined that the main elements of the criminalistics of economic crimes are the circumstances of the crimes, methods of committing the crimes, the object and subject of encroachment, the characteristic features of the offender and the victim. A proprietary classification of economic crimes and related offences has been developed, which has made it possible to establish that economic crimes are divided according to their corpus delicti: by the sphere of commission, by the nature of social relations, by the subject of the crime and by the manner in which the crime was committed. It has been established that, at the international level, the legal regulation of the fight against economic crime is governed by a number of general conventions and treaties. It has been revealed that the causes of economic crime in the EAEU member states are: technological progress, socio-economic inequality, informatisation of social spheres, lack of organisational balance in legislation, and the rapid development of market relations. It has been proved that economic crimes in the EAEU states are divided according to the sphere of their commission into: crimes on turnover of material and other valuables; crimes in the sphere of entrepreneurship; financial crimes; crimes in the sphere of property distribution; crimes in the sphere of foreign economic activity.

The need within the EAEU to create effective national systems of accountability for economic offences, to shape the national legal consciousness of each state, to properly regulate economic activities and to take effective measures to counter, detect and disclose economic crimes has been considered. The materials of this article can be used when amending and supplementing the criminal legislation of the EAEU member states, as well as when prosecuting economic crimes. In the process of research, new issues have emerged that need to be addressed. The essence and characteristics of economic crime, trends in economic crime within the EAEU, normative and legal provisions of the EAEU member states on the regulation of economic crime; classification of types of economic crime; the procedure of criminal prosecution for economic crimes, their problems and ways of resolution should be further investigated.

Acknowledgements
None.

Conflict of Interest
None.

References
[1] Zaytseva NV, Kandrichina IN. Labor market as a component of the economic security of the state. *Proceed BSTU*. 2021;1(245):112-115.
[2] Markina S, Artemov R, Nosachevskaya E, Panskov V. Countering Economic Crime in The Context of Globalization. *SHS Web Conf*. 2020;92:07040.
[3] Brici I. New tendency of economic and financial crime in the context of digital age. *New Tend Econ*. 2022;1:130-141.
[4] Cherniavskyi S, Babanina V, Vartyletska I, Mykytchyk O. Peculiarities of The Economic Crimes Committed with the Use of Information Technologies. *Euro J Sustain Develop*. 2021;10(1):420-431.
[5] Niyatullayev N, Almond P. Money laundering and the shadow economy in Kazakhstan. *J Money Laund Contr*. 2014;17(2):128-140.
[6] Bisengali L. *Criminal law and criminological measures to counteract economic crime.* Almaty: Al-Farabi Kazakh National University; 2018.
[7] United Nations Convention against Transnational Organized Crime. 2004. http://hrlibrary.umn.edu/instree/organizedcrime.html.
[8] United Nations Convention against Corruption. 2003. https://goo.su/T7zQ.
[9] International Convention for the Suppression of the Financing of Terrorism. 1999. https://treaties.un.org/doc/db/terrorism/english-18-11.pdf.
[10] United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances. 1988. https://www.unodc.org/pdf/convention_1988_en.pdf.
[11] Duri J. *Corruption and economic crime*; 2021. https://goo.su/Jdytu0.
[12] Baikenzhina KA. About a concept of crimes of the sphere of economic activity. *Int Sci J Sci life Kazak*. 2019;12(2):27-29.
[13] Kazakevich SM. Criminological measures taken to prevent economic crimes in the Republic of Belarus. *Sci Bull Omsk Academ Minist Intern Affair Rus*. 2018;3:3-8.
[14] Ligeti K, Franssen V. *Challenges in the Field of Economic and Financial Crime in Europe and the US.* London: Bloomsbury Publishing; 2017.
[15] Achim MV, Borlea SN, Văidean VL, Florescu DR, Mara ER, Cuceu IC. *Economic and Financial Crimes and the Development of Society*; 2021. https://www.intechopen.com/chapters/75343.
[16] Hasham S, Joshi Sh, Mikkelsen D. *Financial crime and fraud in the age of cybersecurity.* New York: McKinsey & Company; 2019.
[17] Street B. *The Impact of Economic Activity on Criminal Behavior: Evidence from the Fracking Boom*. Logan: The Center for Growth and Opportunity; 2019
[18] Achim MV, Viorela LV, Sorin NB, Decebal RF. The Impact of the Development of Society on Economic and Financial Crime. *Risks*. 2021;9(5):97.
[19] Popko V, Popko Y. Theoretical and legal characteristics of economic crimes of a transnational nature. *Baltic J Econ Stud*. 2021;7(1):93-101.
[20] Isayeva CA, Kamalova LN, Shimeeva ZS. Some Aspects of the Complex Characteristics of the Criminal Activities of Organized Crime in the Sphere of CIS Countries Economy at the Present Stage. *Lex Rus*. 2017;11:123-132.
[21] Houben R, Snyers A. *Cryptocurrencies and blockchain. Legal context and implications for financial crime, money laundering and tax evasion*. Strasbourg: European Parliament; 2018.
[22] Kryvoi Y. Economic crimes in international investment law. *Int Comp Law Quart*. 2018;67(3):577-605.
[23] Button M, Hock Br, Shepherd D. *Economic Crime: From Conception to Response – Global Issues in Crime and Justice.* London: Taylor & Francis; 2022.
[24] Mehta D. Economic crime in a globalizing society: its impact on the sound development of the state – an Indian perspective. *126th Int Sen Semin Visit Expert Paper*. 2014;66:71-84.
[25] Vasin YuG. *Fight against organized crime: experience of theoretical modeling*. Moscow: Institute of State and Law RAS; 2015.

[26] Nestor N, Lytvyn N, Yarosh A, Denysyuk S, Rozhkova L. Dynamics of development of economic crime and combating crime in different regions of the world. *Rev San Gregor*. 2020;42:100-109.
[27] Luneyev VV. Economy and crime. Problems of combating economic crime. *Gap Rus Legislat*. 2013;6:202-209.
[28] Legal information of the EAEU. 2022. https://pravo.by/pravovaya-informatsiya/normativnye-dokumenty/pravovaya-informatsiya-eaes-obshchie-polozheniya/.
[29] Satpayev D. Corruption in Kazakhstan and the Quality of Governance. *IDE Discus Paper*. 2014;475:29.
[30] Andreyeva GN. *Constitution of the Republic of Kazakhstan. Constitutions of the CIS and Baltic countries*. Moscow: Jurist; 1999.
[31] Amanzholova BA. Criminal Policy against Economic Offenses in Kazakhstan. *J Advan Res Law Econ*. 2016;7(5):972-981.
[32] Criminal Code of the Republic of Kazakhstan. 2014. https://online.zakon.kz/m/amp/document/31575252.
[33] Siegel D, Turlubekova Zh. *Organized crime in Kazakhstan*. London: Routledge; 2019.
[34] Menshikova YeA. Economic crime as a threat to the economic security of Russia and its regions. *Bull PNU*. 2020;56(1):71-80.
[35] Konovalenko SA, Trofimov MN. Crimes of an economic orientation in the credit sphere as an object of study of the shadow economy of the state. *Shad Econ*. 2022;6(1):45-60.
[36] Maksimov SV, Eminov VYe. *The concept of combating organized and corrupt crime in Russia.* Moscow: Norma; 2020.
[37] Salayev GA. Some problems of the criminal-legal characteristics of the compositions of economic crimes in the Republic of Belarus. *Socio-Cult Legal Aspect Implem Activ*. 2021;5:234-236.
[38] Osmonov ZB. Economic security and its place in the national security system of the Kyrgyz Republic. *Rus J Entrepren*. 2018;19(2):577-598.
[39] National Statistical Committee of the Kyrgyz Republic. 2022. http://www.stat.kg/ru/opendata/category/13/.
[40] National Statistical Committee of the Republic of Belarus. 2022. https://goo.su/v8dzr.
[41] Kasumov N. *Crime in Armenia increased by 14.3%;* 2022. https://report.az/ru/v-regi one/prestupnost-v-armenii-vyrosla-na-14-3/.
[42] Crime in Russia. 2022. https://goo.su/Tz7WC5B.
[43] Muhyt M. *The criminal atlas: how criminal statistics have changed over the past five years*; 2021. https://the-steppe.com/razvitie/atlas-prestupleniy-kak-izmenilas-ugolovnaya-statistika-za-poslednie-pyat-let.
[44] Petrasheva NV, Ulezko SI, Yakovlev AV, Klochkova AL. Economic Crime and Problem of Complicity Understanding. *Euro Res Stud*. 2017;10(1):208-214.
[45] Manujyan MA. The main areas of prevention of corruption in the Republic of Armenia. *Bull Moscow Uni Minist Intern Affair Rus.* 2012;1:205-209.
[46] Kuandyk ZT. Organized Crime in Kazakhstan: State and Solutions. *Mediter J Social Sci*. 2015;6(3):329-335.
[47] Shahini E, Shebanina O, Kormyshkin I, Drobitko A, Chernyavskaya N. Environmental consequences for the world of Russia's war against Ukraine. *Int J Environ Stud.* 2024. doi: 10.1080/00207233.2024.2302745.
[48] Shahini E, Myalkovsky R, Nebaba K, Ivanyshyn O, Liubytska D. Economic and biological characteristics and productivity analysis of sunflower hybrids. *Sci Hor.* 2023;26(8):83–95.
[49] Yatsiv I, Cherevko H. Economic and Social Consequences of the Concentration of Production in Agricultural Enterprises in Ukraine. *Folia Oeconom Stetin.* 2022;22(2):224–245.
[50] Kunytska O, Comi A, Danchuk V, Vakulenko K, Yanishevskyi S. Optimizing Last Mile Delivering Through the Analysis of Shoppers' Behaviour. *Lect Notes Networks Syst.* 2021;208:129–147.
[51] Spytska L. Global practice of reducing the level of tobacco consumption through legislative regulation. *Med Law.* 2023;42(2):407–422.
[52] Spytska L. Prohibition in the USA, the USSR, and the UAE: Ideological and Procedural Differences, Causes of Failures or Successes. *Nov Jus.* 2023;17(3):67–92.
[53] Kerimkhulle S, Obrosova N, Shananin A, Azieva G. The Nonlinear Model of Intersectoral Linkages of Kazakhstan for Macroeconomic Decision-Making Processes in Sustainable Supply Chain Management. *Sustain.* 2022;14(21):14375.
[54] Kerimkhulle S, Saliyeva A, Makhazhanova U, Kerimkulov Z, Adalbek A, Taberkhan R. The input-output analysis for the wholesale and retail trade industry of the Kazakhstan statistics. *E3S Web Conf.* 2023;376:05023.
[55] Makhazhanova U, Kerimkhulle S, Mukhanova A, Bayegizova A, Aitkozha Z, Mukhiyadin A, Tassuov B, Saliyeva A, Taberkhan R, Azieva G. The Evaluation of Creditworthiness of Trade and Enterprises of Service Using the Method Based on Fuzzy Logic. *Appl Sci (Switzerland).* 2022;12(22):11515.
[56] Mishchenko V, Naumenkova S, Grytsenko A, Mishchenko S. Operational risk management of using electronic and mobile money. *Banks Bank Syst.* 2022;17(3):142-157.
[57] Mishchenko VI, Mishchenko SV. Enhancing the effect of transmission channels in monetary policy of Ukraine under the transition to inflation targeting. *Act Probl Econ.* 2015;163(1):421-428.
[58] Spytska L. Inheritance of power in the XXI century: legal mechanisms for the transfer of presidential powers to controlled viceroys and family members in authoritarian regimes. *Law Justice J.* 2023;37(2):178–206.
[59] Leontyev A, Ketners K. The improvement of decision-making in the Latvian tax system: Cases of irreducible incompatibility taking into account reliability, equity and efficiency criteria. *Intell Econ*. 2023;17(2):322–343.

[60] Kerimkhulle S, Aitkozha Z, Saliyeva A, Kerimkulov Z, Adalbek A, Taberkhan R. Using Technical and Structural Coefficients of Economic Statistics to Equalize Flows of Input-Output Table. *Lect Notes Networks Syst.* 2023;596 LNNS:501-511.

[61] Spytska LV. Analysis of the most unusual court decisions in the world practice in terms of the right to justice. *Soc Leg Stud.* 2022;5(4):39–45.

[62] Fialko N, Dinzhos R, Sherenkovskii J, Meranova N, Aloshko S, Izvorska D, Korzhyk V, Lazarenko M, Mankus I, Nedbaievska L. Establishment of regularities of influence on the specific heat capacity and thermal diffusivity of polymer nanocomposites of a complex of defining parameters. *East-Eur J Enterp Technol.* 2021;6(12(114)):6–12.

[63] Fialko N, Dinzhos R, Sherenkovskii J, Meranova N, Prokopov V, Babak V, Korzhyk V, Izvorska D, Lazarenko M, Makhrovskyi V. Influence on the thermophysical properties of nanocomposites of the duration of mixing of components in the polymer melt. *East-Eur J Enterp Technol.* 2022;2(5-116):25–30.

[64] Balian A, Novakovska I, Ishchenko N, Skrypnyk L, Stetsiuk M. Directions to develop a competitive Ukrainian transport system within the context of the European integration. *AIP Conf Proceed.* 2023;2684:020001.

[65] Dobryak DS, Novakovska IO, Nikolaiev KD, Skrypnyk LR. Methods of Imposing Restrictions on Land Management in Planning of an Airport's Transport Infrastructure. *IOP Conf Ser: Mater Sci Engin.* 2019;708(1):012003.

[66] Cherniavskyi SS, Holovkin BM, Chornous YM, Bodnar VY, Zhuk IV. International cooperation in the field of fighting crime: Directions, levels and forms of realization. *J Leg, Ethic Regul Iss.* 2019;22(3):1-11.

Економічна злочинність в новому Казахстані - порівняльний аналіз кримінального законодавства держав-членів ЄАЕС

Канат Утаров
Університет "Мірас"
160000, вул. Сапак Датка, 2, м. Шимкент, Республіка Казахстан

Курмангали Сарикулов
Південно-Казахстанський університет імені Мухтара Ауезова
160000, проспект Тауке Хана, 5, м. Шимкент, Республіка Казахстан

Акмеір Бейсембаєва
Центральноазіатський інноваційний університет
160000, вул. Маделі Кожа, 137, м. Шимкент, Республіка Казахстан

Гульміра Мейркулова
Університет "Мірас"
160000, вул. Сапака Датка, 2, м. Шимкент, Республіка Казахстан

Шолпан Сартаєва
Університет "Мірас"
160000, вул. Сапака Датка, 2, м. Шимкент, Республіка Казахстан

Анотація

Актуальність. Економічні кримінальні правопорушення є фактором гальмування розвитку країни. Кількість таких злочинів стрімко зростає в усьому світі, а способи їх вчинення стають все більш витонченими, що обумовлює актуальність створення нових методів протидії економічній злочинності та реформування законодавства у цій сфері, у тому числі в державах-членах Євразійського економічного союзу.

Мета. Метою цієї статті є дослідження сутності, ознак та особливостей економічної злочинності, а також підстав кримінальної відповідальності за економічні злочини в країнах Євразійського економічного союзу.

Методологія. Методологічною основою дослідження стали діалектичний та порівняльний методи, кейс-стаді, абстрагування, методи системно-структурного та логічного аналізу, методи реєстрації та ранжування, метод узагальнення, які дозволили уточнити поняття та ознаки економічної злочинності; розглянути наявні визначення економічної злочинності та окремі положення нормативно-правової бази країн-членів Євразійського економічного союзу щодо регулювання економічної злочинності; охарактеризувати правову природу економічної злочинності; проаналізувати основні науково-методичні розробки у цій сфері.

Результати. Проведено порівняння видів економічних злочинів у державах-членах Євразійського економічного союзу; здійснено порівняння видів економічної злочинності в державах-членах Євразійського економічного союзу; виявлено сучасні тенденції економічної злочинності в межах Євразійського економічного союзу; з'ясовано основні переваги національного законодавства кожної з держав-членів Євразійського економічного союзу щодо боротьби з економічною злочинністю; здійснено класифікацію можливих економічних злочинів; визначено кількість вчинених економічних злочинів та зафіксовано їх показники в кожній з держав-членів Євразійського економічного союзу; охарактеризовано специфіку боротьби з економічною злочинністю в Євразійському економічному союзі.

Висновки. Значення результатів дослідження полягає у наданні практичних рекомендацій щодо вдосконалення правового регулювання відносин у сфері економічної злочинності, а також у процесі реалізації політики та прийняття державно-управлінських рішень у сфері протидії економічній злочинності в державах Євразійського економічного союзу.

Ключові слова: економічна діяльність; кримінальні правопорушення; показники злочинності; запобігання економічній злочинності; право.