FEATURES OF THE PREVENTION OF ENTREPRENEURIAL OFFENSES IN THE FORMATION OF A LEGAL STATE

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ABSTRACT

Object of study: The article deals with the measures of prevention of criminal offenses in the field of business according to the legislation of the Republic of Kazakhstan. Based on the results of the survey conducted with entrepreneurs and specialists engaged in the investigation of crimes in the field of business, the author, while studying the personality of the criminal in this field, determining the causes and consequences of crime and the dynamics of its growth, proposes comprehensive measures for the prevention of business crimes.

The main goal of the research is a comprehensive analysis of criminal legislation and criminological issues of crimes whose subject is an entrepreneur, as well as theoretical justification and systematic development of organizational and legal measures that provide action against the illegal behavior of this category of persons on this basis.

Methodology: Based on the basics of empirical research, the researcher is increasing the relevance of the article by means of legal analysis, survey research and other critical methods. The main materials of the research are the materials of 500 criminal cases in the archive, the results of the answers received from 400 citizens in a number of regions of the country, the results of the answers received from 300 practical employees of the city and district Internal Affairs Departments, the Financial Police and Legal statistics of the Ministry of Internal Affairs, the Ministry of Justice, the Anti-Corruption Agency and the Prosecutor General and statistical data of the information reporting committee.

Main results: As a result of the study, a proposal was made to make changes to the criminal legislation of the Republic of Kazakhstan to hold those who have committed criminal offenses in the field of economic activity responsible for business entities (representatives of small, medium and large businesses).

Theoretical contributions: A special way to increase the effectiveness of legislation on entrepreneurship is criminal responsibility for entrepreneurial activities. Traditionally, criminal responsibility is a state coercion and the most severe punishment is always a measure of
influence against the offender. According to scientists, it has been proven that as a result of the economic growth of the country, the crime rate will decrease.

Keywords: evidence collection, competitiveness, equality, competitiveness, defendant, guilty. an element in the formation of the rule of law.

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CARACTERÍSTICAS DA PREVENÇÃO DE OFENSAS EMPRESARIAIS NA FORMAÇÃO DE UM ESTADO JURÍDICO

RESUMO

Objeto de estudo: O artigo trata das medidas de prevenção de infrações penais na área empresarial de acordo com a legislação da República do Cazaquistão. Com base nos resultados da pesquisa realizada com empresários e especialistas envolvidos na investigação de crimes na área empresarial, o autor, ao estudar a personalidade do criminoso nessa área, determinando as causas e consequências do crime e a dinâmica de seu crescimento, propõe medidas abrangentes para a prevenção de crimes empresariais.

O principal objetivo da pesquisa é uma análise abrangente da legislação penal e das questões criminais dos crimes cujo sujeito é o empresário, bem como a fundamentação teórica e o desenvolvimento sistemático de medidas organizacionais e jurídicas que prevejam a ação contra o comportamento ilícito desta categoria de pessoas em esta base.

Metodologia: Com base nos fundamentos da pesquisa empírica, o pesquisador aumenta a relevância do artigo por meio de análises jurídicas, pesquisas de levantamento e outros métodos críticos. Os principais materiais da investigação são os materiais de 500 processos criminais no arquivo, os resultados das respostas recebidas de 400 cidadãos em diversas regiões do país, os resultados das respostas recebidas de 300 funcionários práticos da cidade e distrito Departamentos de Corregedoria, Polícia Financeira e Estatísticas Jurídicas do Ministério da Administração Interna, do Ministério da Justiça, da Agência Anticorrupção e do Procurador-Geral e dados estatísticos da comissão de reporte de informação.

Principais resultados: Como resultado do estudo, foi feita uma proposta para fazer alterações na legislação penal da República do Cazaquistão para responsabilizar aqueles que cometem crimes no domínio da actividade económica por entidades empresariais (representantes de pequenas, médias empresas). e grandes empresas).

Contribuições teóricas: Uma forma especial de aumentar a eficácia da legislação sobre empreendedorismo é a responsabilidade criminal pelas atividades empresariais. Tradicionalmente, a responsabilidade criminal é uma coerção estatal e a punição mais severa é sempre uma medida de influência contra o infrator. Segundo os cientistas, está comprovado que com o crescimento económico do país o índice de criminalidade diminuirá.

Palavras-chave: coleta de provas, competitividade, igualdade, competitividade, réu, culpado, um elemento na formação do Estado de Direito.

1 INTRODUCTION

In recent years, our state has been carrying out significant work on the development of entrepreneurship in domestic conditions, which has led to the rapid
growth of privately owned enterprises, primarily in trade, household services, public catering, construction, logistics, sales and purchases, and real estate transactions. This has led to the rapid development of many criminal activities in the business sector. In this regard, the most important problem of combating crimes is their prevention, elimination of causes and conditions, inhibition of ways that cause or influence dangerous actions to society. It is necessary to deal with various types of crime at the level of their early prevention: prevention of crimes and consistent implementation of legal responsibility for crimes committed in the past (Huabil et al., 2022)

Of course, issues of crime prevention should be in the attention of society and the state. Organization of early warning of violations in the business sphere, allocation of the leading role in prevention of all violations is the main key to beautify the economy of each state.

One of the main directions of the criminal policy of the Republic of Kazakhstan is to ensure the legal security of business activities, including by revising the scope and order of applying criminal liability measures to entrepreneurs. There have been many changes in this industry. Offenses that are criminal offenses and are included in the Criminal Code of the Republic of Kazakhstan have now moved to the category of administrative offences. This fact is due to the fact that the current criminal policy is primarily aimed at avoiding the use of repressive measures related to deprivation of liberty for people who have committed economic offenses. This category of offenders, as a rule, does not commit "simple crimes", and their correction is more appropriate with serving a sentence that does not involve isolation from society.

The share of small entrepreneurs in the United States is more than 50% of the GDP, more than half of innovations, more than 2/3 of the national labor force. Today, every fifth of working citizens in Kazakhstan is engaged in small and medium entrepreneurship. It is true that a hardworking businessman conquers half the world (Aitkulova et al., 2023). About 50% of them are engaged in private business. More than 90% of enterprises and entrepreneurs registered in our country belong to the small and medium business sector. Although we are at the same level as the average world indicators in this area, if we compare the share of small and medium business in GDP: in Great Britain - 52%, in Italy - 55%, in Germany - 57%, and in Kazakhstan - it is about 30%.
2 THEORETICAL BASIS

The result of entrepreneurial activity cannot be guaranteed, because it depends on many external and internal factors, objective and subjective reasons, which predetermines the discussion of entrepreneurial risk, its limits and minimization mechanisms (Popondopoulo et al., 2020). A special way to increase the effectiveness of legislation on entrepreneurship is criminal responsibility for entrepreneurial activities. Traditionally, criminal responsibility is a state coercion and the most severe punishment is always a measure of influence against the offender. According to scientists, it has been proven that as a result of the economic growth of the country, the crime rate will decrease (Street 2019). Increases in the weekly earnings of full-time men (an indicator of wage inequality) and increases in the number of cars per capita (an indicator of the availability of property that can be stolen) have also been shown to increase crime (Witt et al., 1999). The danger of the crime of obstructing legal entrepreneurial activity is that by obstructing legal entrepreneurial activity, it limits the right of every person to freely use their opportunities and property for entrepreneurial activity, as well as undermines the authority of state authorities and local self-government bodies charged with the task of regulating economic activity (Shestak and Bely 2021).

Practice shows that 45% of entrepreneurs are accused of crimes committed in the field of economic activity [Archive material]. This indicator can be attributed to the number of accused persons brought to criminal responsibility under Articles 190, 214, 244-245 of the Criminal Code. The vast majority of them (82.9%) were criminally punished under Articles 244-245. The least are those punished under Article 182.

If we take the ratio of the culprits according to the characteristics of their entrepreneurial status, then we see that among them the share of officials managing various economic partnerships prevails (34.1%), while the share of individual entrepreneurs is 10.9%. Individual entrepreneurs who carried out their activities without registration and license stand out among the people brought to criminal responsibility in the criminal cases studied by the author (19.1%). The vast majority of such defendants were criminally prosecuted under Article 214 (59.7%) of the Criminal Code of the Republic of Kazakhstan [Statistical data on the composition of the contingent of correctional institutions of the Ministry of Justice of the Republic of Kazakhstan (2005-2007). Astana, 2007.].

If we compare these indicators with the information of the Ministry of Justice
(author's note - the punishments paid), we can see the profit-seeking nature of the criminal activities of businessmen. 39% of them committed fraud. Possession and disposal, 9.3% and 2.1%, respectively. Entrepreneurs are among the people who committed crimes under Articles 219 (1%), 193 (1.4%), 194 (2.2%), 195 (6%), 192 (1%), 196 (1.1%) of the Criminal Code. not much. The share of entrepreneurs among those convicted of crimes against property is 1.8% [Aistova 2000].

These data show that the entrepreneur commits crimes that require the identification of a constructive sign, such as the legal status of the entrepreneur, in order to differentiate them. The issue of a special entity distinguished by this stated status is also relevant to this issue.

Analyzing the practice of bringing entrepreneurs to criminal responsibility, the author says that this issue creates a problem under some articles of Chapter 8 of the Criminal Code, because here investigators, investigators and judges are guided by the decisions of the Supreme Court.

According to Article 245 of the Criminal Code, either the managers of various business companies or the accountant (chief accountant) are brought to criminal responsibility, because according to the regulatory legal acts or founding documents of the organization, they are responsible for ensuring the correctness of the data that determines the tax calculation, as well as for the tax authorities must approve the submitted documents.

Thus, although the disposition describing the composition of the crime in the field of economic activity does not directly refer to a specific subject, the law enforcement practice summarized in the decisions of the Supreme Court makes it possible to differentiate the activities performed in the field of entrepreneurial activity.

Such an explanation is especially necessary for the situation where tax legislation recognizes a legal entity, and criminal laws recognize an individual as the subject of responsibility [Ilyin 2000].

At the same time, the practice of differentiating activities in the field of economic activity is important even when the composition of the crime in the field of economic activity is complex and it violates the norms of civil law [64, p. 201].

For example, let’s take the composition of a crime such as illegal entrepreneurship. When describing it, the legislator did not name the subject of this crime, and there are different opinions about this in the specialized literature. And the
The author supports the opinion that the subject of this crime is a citizen who actually carries out entrepreneurial activity, but has not passed state registration or has not received a license, and the heads of legal entities may be held criminally responsible as organizers of that crime [Kucherov 1997].

It is also correct to say that the illegal business entity should also include people who are tasked with registering, obtaining a license or complying with the licensing agreement. The fact that some people have such a duty can be seen from their control of the business and the importance of the decisions they make. The practice of proceeding before the court in relation to criminal cases initiated under Article 190 of the Criminal Code follows this way.

The results of our research showed that under article 214 of the Criminal Code, first of all, "free entrepreneurs", that is, people who engaged in business activities without state registration and special permission, were brought to criminal responsibility (59.7%). In addition, according to Article 214 of the Criminal Code, persons whose status obliges them to undergo state registration, to obtain a special permit or to comply with the licensing agreement are brought to criminal responsibility. The vast majority of them were made by the heads of economic subjects, they implemented some types of activities, licenses [Volzhenkin 2002.].

This is related to the constructive signs that are the basis for distinguishing entrepreneurs who have committed crimes.

And the criminal legislation considered the general characteristics of the subject of the crime, such as age and sanity. This means that the criminal law determines the age at which a person can be held accountable for a crime committed. Responsibility for criminal activities committed by entrepreneurs or their participation begins at the age of 16.

The correctness of setting this age for entrepreneurs is questionable.

According to the civil laws of the Republic of Kazakhstan, a person who has reached 16 years of age should be recognized as fully capable if he engages in entrepreneurial activities with the consent of his parents and guardians, or if they do not have them - according to a court decision. This, in turn, shows that the crimes committed by entrepreneurs or in which they are involved include the existence of a "liberated" young entrepreneur, that is, a special subject.

And the results of our research show that such special subjects have not been
criminally prosecuted yet.

For example, according to the age indicators of those brought to criminal responsibility under Article 214 of the Criminal Code are as follows:

- 25-29-year-olds - 23.4%;
- 30-39-year-olds - 40.4%;
- 40-49-year-olds - 25.5%.

The share of 18-19-year-olds among those who committed fraud is 2.7%, the share of those who committed the crime of possession and spending is 0.9%.

Based on the above data, we can see that the vast majority of people who committed crimes as entrepreneurs and crimes against property are 25-29, 30-39, 40-49 years old.

As for fraud, possession and spending, illegal business, tax evasion, such criminals are mostly 20-24 years old.

One of the criteria for recognition of a person who has committed a crime is his ability to act, that is, the ability of a criminally charged person to understand how dangerous his actions (inaction) are to society and to be able to control them.

In this regard, the author believes that it is better to pay attention to the following points.

First, the results of the author's analysis of the practice of pre-trial proceedings in criminal cases provided for in Articles 214 and 244-245 of the Criminal Code showed that investigators (preliminaries) determined the mental and physical condition of the guilty in each case, and made inquiries about it to psychoneurological dispensaries. At the same time, deviations that do not affect the sanity of these people have been detected only in individual cases. Most of them were deviations caused by the accused's intoxication and non-medical use of drugs. In general, one out of every ten defendants was found to have a pathology, and those diseases were mainly somatic diseases. Such diseases mostly occurred in elderly people.

The level of education of people whose illegal activity is related to entrepreneurial activity is indirectly related to the sign of their ability to act. For example, among the people brought to criminal responsibility under articles 214 and 244-245 of the Criminal Code, there were more people with secondary professional, incomplete higher and higher professional education. Among them, the number of defendants with complete secondary education was significant. This, of course, is an indirect indicator,
However, it shows the level of mental development of this category of criminals, which somehow affects the nature of the activity in the economic sphere, which requires motivation, ability, effort, ability to take appropriate risks (Antonyan 2022).

Summarizing the practice of applying the law related to bringing to criminal responsibility people who have committed a number of crimes in the field of economic activity and are entrepreneurs, we can say that criminal prosecution bodies, during the pre-trial proceedings in criminal cases, consider their general characteristics as subjects of relevant crimes, as well as their type of work and professional activity, determined by the related constructive special features.

All this made it possible to solve problematic issues related to the differentiation of actions, for example, taking into account mixed legal resistance.

If we take the problem of legal responsibility, the possibility of applying state coercive measures to both individuals and legal entities is an important issue.

3 MATERIALS AND METHODS
3.1 MATERIALS
- materials of 500 criminal cases in the archive (Almaly District Court of Almaty, Saryarka District Court of Astana, Kyzylorda City Court);
- the results of the answers received from 400 citizens in a number of regions of the country (astana, Almaty, Karaganda, Shymkent, Ust-Kamenogorsk, Kyzylorda);
- the results of the answers received from 300 practical employees of the city, district Internal Affairs Departments, Financial Police (Almaty, Astana, Shymkent, Kyzylorda cities);
- Statistical data of the Ministry of Internal Affairs, the Ministry of Justice, the Anti-Corruption Agency and the Legal Statistics and Information Accounting Committee of the Prosecutor General.

In the course of the study, republican and regional programs of combating crimes (especially crimes in the field of economic activity), policies in the field of combating crime, and other conceptual documents for ensuring national and economic security were analyzed.
At the same time, the empirical basis of the research includes the results of social studies published in criminological publications conducted by experts in other fields of knowledge, including criminologists.

3.2 METHODS

Our research article used modern methods of cognition, including universal and general scientific (dialectical, systemic-structural, structural-functional, sociological, etc.), as well as special (historical law, formal law) methods.

In addition, he relied on the possibility of systematic approach and analysis and synthesis, induction and deduction, statistical and comparative legal methods. To study the materials that formed the empirical basis of the research, the author used specific sociological methods in the form of analysis, survey and expert evaluation methods.

4 DISCUSSION

4.1 PECULIARITIES OF INVESTIGATION OF CRIMES IN THE FIELD OF BUSINESS

The rapidly developing market economy and crimes in the field of entrepreneurship:

- creating obstacles to legal entrepreneurial activity - Article 365 of the Criminal Code of the Republic of Kazakhstan
- illegal entrepreneurship (illegal banking activity) Article 214 of the Criminal Code of the Republic of Kazakhstan,
- legalization of illegally obtained funds or other property (Article 218),
- monopolistic business - actions and restriction of competition (Article 221), false advertising (Article 198),
- illegal use of a trademark (Article 222),
- illegal acquisition and disclosure of information constituting a commercial or banking secret (Article 223) [5, 155 p.], purchase of participants and organizers of professional sports competitions and entertainment commercial contests Article 201 of the Criminal Code of the Republic of Kazakhstan
- Illegal activities in bankruptcy (Article 237), intentional bankruptcy (Article 238), violation of accounting regulations (Article 241), registration of illegal data on natural resource use (Article 225), forcing to enter into
a transaction or to refuse to enter into it - Article 248 of the Criminal Code in the article, it was possible to separate crimes according to the direct direction of the subjective side.

In order to prevent these crimes, which have a significant impact on the economy of the country, it is better to first of all study the identity of the criminal. The investigative methodology of the types of crimes committed by the criminal in the field of business activity is the conduct of specific types of crimes in accordance with the norms based on scientific rules. One of the famous criminalists I. N. In his works, Yakimov emphasized that "... all methods of criminal techniques and tactics in solving crimes, as well as the scientific instructions provided by these two branches of criminology, will be identified and the tasks set before the criminal investigation will be realized" gives an important opinion [Yakimov 1929.].

In turn, a properly conducted investigation is more important because it is like a guarantee of legality and validity of a fair verdict. Therefore, it is the duty of any law enforcement officer to be able to deeply organize measures to expose individual war crimes, and it is also valuable for the guarantee of our defense. To prevent commercial crimes in Kazakh society, one of the most important steps is to improve measures to effectively combat them. And, for this, it is more useful to differentiate the actions of real and accurate investigation and exposure of crimes of this category.

For example, N.I. Zhukov, A.M. Zhukova to the said process the following actions:

- check the correctness of the updated conditions and environment during the experiment;
- check the correctness of the samples;
- assessment of personal qualities of the participants;
- checking the authenticity of experimental results and drawing conclusions based on them;
- refers to comparing the findings with other evidence [26,89 pp].

In order to investigate the identity of the criminal in committing crimes in the field of business activity, R.S. Belkin summarizes the process of evaluating the results of an investigative experiment as follows:

- checking the necessity of conducting an investigative experiment, checking whether the objectives are correctly defined and the content of the conducted experiments;
check the correctness of the experimental conditions;
• assessment of the truth of the results of the investigative experiment;
• comparing his results with other evidence [Belkin 1997].

Well-known criminologist B.S. Alhamdulu summarizes the progress of the investigative experiment and the evaluation of its results as follows:

• checking the necessity of conducting an investigative experiment, checking whether the objectives are correctly defined and the content of the conducted experiments;
• check the correctness of the experimental conditions;
• assessment of the authenticity of the results of the investigative experiment;
• evaluation of the evidence value of the results, comparison of the findings with other evidence related to the case [Belkin 1997].

Almost all of these are valuable practices used during the investigation of the perpetrator of crimes in the field of business activity. Crimes in the field of business activities are one of the most important crimes in terms of danger to the society and first to the state.

"Regarding the ongoing reform of the legal system in our country, the principles forming the basis of this system require deep scientific reasoning. In the theory of law, the main initiatives behind the principles of law, its ideas that have universality and a special general significance; these initiatives form an important content of the law, are harmoniously connected with the basis of this law, determine the stability and laws of the given socio-historical formation" [28, p. 58]. However, we note that the proposed approach to the systematization of crimes in the field of business activity is not considered complete and indisputable, but it is determined by the needs of investigative practice, which requires complex solutions aimed at increasing the effectiveness of the investigation of crimes in the field of business activity (Lapin 2022). Based on the above, it is concluded that crimes in the field of entrepreneurial activities are often committed together with other crimes. Such interdependence, including the logical sequence of committing individual crimes, is determined in advance by the features and order of the implementation of the legal model of entrepreneurial activity, its normative legal regulation, business customs, as well as criminal activities aimed at maximizing criminal
income by any means depending on the purpose of the action, as well as creating conditions for concealing the crime and traces of the crime.

5 RESULTS
5.1 CRIMINAL-LEGAL MEASURES TO PREVENT CRIMES IN THE BUSINESS SPHERE

As the analysis of victimization of various categories of crimes in the field of economics shows, it is necessary to carefully analyze the victimological factors contributing to their commission (Bizhan et al., 2023). As mentioned above, the low level of legal literacy and legal culture of the population contributes to the victimization of the actions of business entities, therefore, one of the main tasks within the framework of victimological prevention of economic crimes should be legal education and legal propaganda among the population. Work is necessary for victimological prevention of behavioral manifestations from hiring to dismissal, first of all, through the development of an integrated system of enterprise protection, whose functions should not be limited to the protection of objects and property, but should include analytical and predictive measures. (Starinov and Tseveleva 2020).

Currently, the state and society are creating all conditions for the development of entrepreneurship. Tax, credit, etc. benefits are widely given to persons engaged in the profession, even in the case of criminal liability. In particular, under Article 168 of the Criminal Code of the Kazakh Socialist Republic of 1959 (entered into force on January 1, 1960), the sale of goods purchased with your hard-earned money is speculation (speculation). 100 for individuals, legal entities, who received their independence and followed the requirements of the market age and recognized the mentioned activities as entrepreneurship, was assigned criminal liability for earnings in the amount of 500 monthly calculation indicators (MCI). Currently, in order to become elements of the criminal offense mentioned in the first part, the amount of damages should be 2,000 MCI for citizens, and 10,000 MCI for the organization. In accordance with the requirements of the tax legislation, entities with a turnover of 324 million tenge were recognized as representatives of medium-sized businesses and submitted tax declarations twice a year instead of four times. Such activities as delivery of domestic producers' goods to foreign countries with discounts (not to mention subsidies, etc.) without customs and other administrative obstacles are widely considered by the state. The future economic
prosperity of the country will depend on the spiritual wealth of people whose hearts are moved by the name of the country. We need citizens who are not concerned about what I can get from the state, but what can I give to the state. It should be noted that the tightening of responsibility in this context also contributes to the neglect of each person's obligations to the state and society. And it should be implemented in practice, especially in the case of criminal punishment. Let's rely on the indicators in statistical data as proof.

In the 9th month of 2020, there were 361 people who committed criminal offenses in the field of economic activity in the country, and in the 9th month of 2021, it was 559, that is, it increased by 54.8% (Dosymshalova 2021). These are not just numbers, but the tears of pensioners, orphans separated from their parents, who are behind every crime, unresolved disputes in the national security measures facing the critical sectors of the country, such as defense, health, education and science. Those who were not included in these indicators and did not come under the supervision of law enforcement officers are a separate issue.

At an international conference held in Astana in 2005, scientists from the USA (with a background in law enforcement) pointed out that their domestic criminal legislation for federal tax evaders begins with 8 years of imprisonment, and if it is a very large amount, it is life imprisonment. And he also noted that when punishing a person for murder, it is possible to understand his condition, and in the case of tax evasion, no one considers mitigating circumstances for the culprit and no one treats him with understanding. This shows the high level of tax culture and spiritual culture of citizens. In this regard, changes should be introduced regarding the subjects of responsibility provided for in the current criminal legislation of the country. In particular, it is necessary to assign responsibility to those who evade the payment of the tax on organizations and (or) other mandatory payments to the budget specified in Article 245 of the Criminal Code of the Republic of Kazakhstan, according to the level of their business entities. That is, it should concern representatives of small, medium and large businesses. According to Article 244 of the Criminal Code of the Republic of Kazakhstan, evasion of taxes and (or) other mandatory payments to the budget by a citizen is classified as a criminal offense of "in a very large amount", "several times", "with a group of people", "without actually performing the work", Liability of "representatives of medium-sized businesses" and "individual citizens" as individual entrepreneurs for their criminal actions committed without providing services, using invoices without loading and shipping goods should be
considered as a separate article. And it is better to impose a criminal penalty on "representatives of large entrepreneurship" under Article 245 of the Criminal Code. And "criminal group" and "several times" should be classified as distinguishing features, and the punishment for that should be severe.

At the same time, it is necessary to introduce issues of bringing legal entities to criminal responsibility. This issue was considered in the Concept of Legal Policy of the Republic of Kazakhstan for 2010-2020. However, until now, this question has not found its answer in the orbit of criminal punishment. If legal entities are held liable in the Code of Administrative Offenses of our Republic, why does it not consider the question of holding them criminally liable. In addition, in the 2009 monograph on the prevention of indirect tax evasion, it was proposed to make changes to the criminal legislation on the mentioned questions (Bizhan et al., 2023). In civilized countries with a developed economy, which have been able to form a legal state, the punishment of legal entities is widely used. However, the title of Article 245 of the Criminal Code of our country (evasion of tax on organizations and (or) other mandatory payments to the budget) does not correspond to its sanction. If the tax is imposed on the organizations, why the punishment is not assigned to the organization. Therefore, within the context of evasion of taxes, customs duties and fees and other economic servitude offenses, criminal punishment should be imposed on legal entities.

6 CONCLUSION

It is necessary to assign responsibility to those who evade the payment of the tax on organizations and (or) other mandatory payments to the budget specified in Article 245 of the Criminal Code of the Republic of Kazakhstan, depending on the level of their business entities. That is, it should concern representatives of small, medium and large businesses. According to Article 244 of the Criminal Code of the Republic of Kazakhstan, evasion of taxes and (or) other mandatory payments to the budget by a citizen is classified as a criminal offense of "in a very large amount", "several times", "with a group of people", "without actually performing the work, Liability of "representatives of medium-sized businesses" and "individual citizens" as individual entrepreneurs for their criminal actions committed without providing services, using invoices without loading and shipping goods should be considered as a separate article. And it is better to impose a criminal penalty on "representatives of large entrepreneurship" under Article 245 of the
Criminal Code. And "criminal group" and "several times" should be classified as distinguishing features, and the punishment for that should be severe.

Criminal punishment should be imposed on legal entities in the framework of evasion of taxes, customs duties and fees and other economic servitude offenses.
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