



## THEORETICAL AND CRIMINAL-LEGAL ANALYSIS OF CRIMES AGAINST THE FOUNDATIONS OF THE ECONOMY

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**Annotation:** This article scientifically and practically analyzes the concept, system, classification, and criminal-legal characteristics of crimes against the foundations of the economy, as established in Chapter XII of the Criminal Code of the Republic of Uzbekistan. The four main elements of a crime – object, objective aspect, subjective aspect, and subject – are examined separately. In addition, the distinguishing features of this group of crimes from other economic crimes, aggravating circumstances, and institutions of exemption from liability are highlighted. At the end of the article, the author presents proposals aimed at improving the current legislation.

**Keywords:** foundations of the economy, crime, legal characterization, object, subject, corpus delicti, monetary-credit system, taxation, currency circulation.

**Introduction.** One of the fundamental conditions for building a modern rule-of-law state is ensuring a stable and protected national economy. The economy serves as the principal foundation of a nation's destiny, citizens' welfare, and state independence. Therefore, crimes encroaching upon economic relations cause direct harm not only to individual persons but also to the interests of society as a whole and to the internal stability of the state. After gaining independence, the Republic of Uzbekistan faced the necessity of creating legal mechanisms to protect newly emerging economic relations during the transition to a market economy. Chapter XII of the Criminal Code, entitled “Crimes Against the Foundations of the Economy,” is the result of such necessity. The norms consolidated in this chapter provide legal protection for the state's monetary and credit system, taxation system, business regulations, customs procedures, and competitive environment. This article scientifically analyzes the concept, characteristics, classification, and legal nature of this group of crimes. In the Special Part of the Criminal Code, the section entitled “Crimes in the Economic Sphere” is distinguished separately, within which Chapter XII “Crimes Against the Foundations of the Economy” occupies a specific place. This chapter includes Articles 175–185<sup>1</sup> of the Criminal Code. <sup>1</sup>Crimes against the foundations of the economy are understood as a set of socially dangerous and culpable acts directed against the state's monetary and credit system, tax and budgetary order, the legal foundations of entrepreneurial activity, customs regulations, and currency circulation. According to M.H. Rustambayev, the economy encompasses both material production sectors industry, agriculture, transport, and trade and non-material production sectors education, healthcare, and culture. <sup>2</sup>This definition demonstrates that crimes encroaching upon the foundations of the economy are also extremely broad in scope and may disrupt economic relations across various

<sup>1</sup> Criminal Code of the Republic of Uzbekistan. — Tashkent: “Adolat”, 2024

<sup>2</sup> Rustambayev, M.H. Criminal Law (Special Part): Textbook for Higher Educational Institutions. — Tashkent: “Adolat”, 2007.

sectors. It is important to distinguish this category of crimes from other economic offences. Crimes involving misappropriation of property are likewise considered offences within the economic sphere; however, the crimes provided for in Chapter XII differ in that they are committed not through direct encroachment upon another person's property, but through the violation of the state's economic management system, financial and monetary mechanisms, and the rules governing entrepreneurial activity. The majority of crimes within this category are characterized by an active form of commission, meaning that they are perpetrated through affirmative conduct. However, certain offences may also be committed through omission or failure to act for example, tax evasion through the non-submission of reports, or concealment of foreign currency through the failure to transfer it to authorized banks.

According to their legal nature, these crimes are classified into material and formal corpus delicti. In material crimes, the occurrence of a criminal consequence is required for the offence to be considered completed for example, the infliction of substantial damage under Article 175 of the Criminal Code. In formal crimes, however, the act itself constitutes the offence, and the occurrence of harmful consequences is not a necessary element; thus, under Article 176 of the Criminal Code, the production of counterfeit currency is regarded as a completed crime. The majority of crimes against the foundations of the economy are committed exclusively with intent. The possibility of committing such offences through negligence is generally excluded, as their perpetrators are usually individuals who possess knowledge of economic and legal relations. In a number of offences, the purpose constitutes a mandatory element of the crime: under Article 176 of the Criminal Code, the production of counterfeit currency requires the intent to circulate or pass such counterfeit money; under Article 179, the purpose of establishing a fictitious enterprise is to obtain loans, credit, or benefit from tax privileges. **Subject of the Crime.** The general subject of a crime is a sane natural person who has reached the age of 16. However, certain offences require a special subject: under Article 175 of the Criminal Code, only an official may be held liable under Article 178, only persons carrying out currency transactions within enterprises or organizations may qualify as subjects and under Article 184, both officials responsible for calculating and paying taxes and individual taxpayers themselves may constitute the subject of the crime.

**Conclusion.** Crimes against the foundations of the economy constitute one of the most complex areas of criminal law due to their multifaceted nature, broad range of subjects, and profound economic consequences. The proper legal assessment of such crimes requires not only legal knowledge but also a deep understanding of economic and financial relations.

First, the direct object of crimes against the foundations of the economy is the state's financial and economic system, and damage inflicted upon this system may result in severe consequences not only for individual persons but also for society as a whole. Second, the fact that many of these offences require a special subject and are based on administrative prejudice serves to establish the limits of criminal liability as accurately and fairly as possible. Third, the incentive norms and institutions of exemption from criminal liability provided for in legislation function as effective mechanisms encouraging offenders to mitigate the consequences of their unlawful acts to the greatest extent possible. Fourth, under the conditions of globalization and the digital economy, new forms of crimes against the foundations of the economy are emerging, including counterfeit operations conducted through electronic payment systems and unlawful



activities related to digital currencies. This situation necessitates the continuous improvement of existing legislation.

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