

Nature of Evidence in Economic Crimes and Specific Aspects of Proof Process

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Abstract: In this article, the meaning and essence of the concept, signs, classification and characteristics of crimes in the field of economy, methods of committing these types of crimes, reasons and conditions that make it possible, evidence, the importance of evidence in exposing these types of crimes and in the process of proving them problems and their solutions are studied according to their specific characteristics.

Keywords: crimes in the field of economy, evidence, types of evidence, proof process, pre-investigation investigation, inquiry, responsibility.

Introduction

The modern conditions of the development of the economy of Uzbekistan are characterized by a complex foreign policy and economic situation, as well as social tension, which, in turn, requires the need for changes.

First of all, for crimes in the field of economy, the necessary cases are based on the generalized data of the information model, their typical characteristics and characteristics of the crime event, the method, mechanism and motives of its occurrence, the process of creating traces and typological qualities, the identity of the criminals, aggression properties of objects and stable connections between them should be taken into account.

Researcher A.F. Sokolov and M.V. Remizovs In their views, they consider tax crimes as economic crimes, "Typical features of tax crimes are the facts that the taxpayer must report to the tax authorities related to the violation of important information or their concealment. Thus, to reduce the target amount of tax or insurance premium or to deliberately hide information in return for their payment, reporting false information to tax authorities about income received by them, misrepresenting information at the tax inspection. He cited that it consists of "interpretation"[1]. Also, the following methods are very effective for detecting tax crimes:

- agreement against documents and transactions;
- relationships in various business analysis activities and balance sheets;
- checking control registers simultaneously with documents; dynamic theory of economic analysis;
- processes that compare the same operations;
- verification of compliance with cost standards of write-off of tangible assets;
- comparison of explanations of economic implementers;

Such as operations [2].

Features of the object of economic crimes are extremely diverse. Many criteria for their classification require different approaches. For example, crimes in the field of economy are a whole big system, and in this system there are a number of crimes, including crimes against private property, crimes against economic reforms, and crimes against the foundations of the economy. we will have to see the approach and views.

In the existing literature, the subject of economic crimes is characterized by the following characteristics:

- The possibility of committing a criminal act in the course of one's professional activity;
- Having special knowledge and professional experience;
- It consists of being able to resist detection and detection of crime based on the knowledge of the object's protection system and its shortcomings [3].

At the same time, "Economic crimes cover the most important and widespread areas of economic activity, and in order to expose them, it is necessary to know and take into account the most important aspects related to this activity"[4].

In our opinion, the uniqueness of crimes in the field of economy is seen in the presence of property recognized as evidence of crime or material evidence in these crimes. In addition, we will be able to mention the conditions for the discovery and disclosure of crimes against the foundations of the economy, based on the knowledge of the amount of their damage to the state and the need to calculate it. Including, the role of expert investigation in crimes in the field of economy is considered important.

Investigative actions are characterized according to various criteria. Classification of investigative actions by legal scientist Researched by S.A. Schaefer, investigative actions are divided into types according to the method of knowing, the method of obtaining information, and the complexity of the manifestation of objects [5].

According to the method of knowing the investigative actions:

- 1) investigative actions in the form of a request;
- 2) investigative actions in the form of observation;
- 3) divided into investigative activities in the form of observation and inquiry.

In investigative actions in the form of a request, information that can be evidence on a person is obtained through communication or conversation (inquiry). An example of this is interrogation, face-to-face investigation.

Investigative actions in the form of observation are carried out by observing the external signs of a certain object or process or changes in them. As an example, it is possible to show witnessing, taking away, experimental investigation actions.

Investigative activities in the form of observation and inquiry are two methods of simultaneous knowledge: both observation and inquiry. An example of this is the investigation of reports at the scene of the incident. Methods of knowing depend on traces of crime and they significantly affect the procedural form of investigative actions.

According to Article 28 of the Constitution of the Republic of Uzbekistan, "a person accused of committing a crime shall be considered innocent until his guilt has been determined in accordance with the procedure provided for by the law through a public trial and a legally binding court verdict." From this point of view, in order to ensure the rights and freedoms of citizens, the suspect, accused or defendant in the Criminal Procedure Code is considered innocent until his guilt of committing a crime is proven in accordance with the law and determined by a legally binding court sentence.

It is known that proof consists of collecting, checking and evaluating evidence in order to determine the truth about the circumstances that are important for the legal, justified and fair resolution of the case. Based on the above definition, as elements of proof: a) collection of evidence; b) verification of evidence; c) it is necessary to distinguish the evaluation of evidence. In particular, it is permissible to consider the issues of crimes related to the economic sphere and the collection, verification and evaluation of evidence.

Gathering evidence is a very complicated process, and Sh.Kh. Inomdzhonov in his monograph entitled "Problems of presentation and use of evidence in criminal proceedings" [6], he considers that this process consists of the following elements:

- 1) search for evidence A.M. Larin sees it as "an independent element of the proof process"[7];
- 2) it is carried out by obtaining evidence, obtaining objects and documents, provided evidence, obtaining testimony and similar actions. In contrast to the search for evidence, obtaining it can only be done procedurally;
- 3) procedural formalization (consolidation) of evidence is a mandatory element of evidence collection. Evidence shall be deemed inadmissible if the strengthening of the evidence is not carried out based on the requirements specified in the Criminal Code of the Republic of Uzbekistan.

As shown above, evidence is a unique element of the evidentiary process, which is collected and collected based on the rules of the procedural law. In particular, based on the norms of our existing legislation and their conditions, the conditions for the inadmissibility of evidence were given in the JPK and they are as follows:

- 1) using torture and other cruel, inhuman or degrading treatment and types of punishment against the participants of the criminal proceedings or their close relatives;
- 2) by falsifying them (counterfeiting);
- 3) in violation of the rights of the suspect, the accused or the defendant to protection, as well as the right to use the services of an interpreter;
- 4) as a result of the execution of a procedural action in a criminal case by a person who does not have the right to conduct this criminal case;
- 5) from an unknown source or from a source that cannot be determined in the course of criminal proceedings;
- 6) if it is taken from the testimony of the victim, witness, suspect, accused, defendant during the inquiry, preliminary investigation and in the court, which is not confirmed by the set of evidence, they are considered inadmissible as evidence.

Conducting evidence, investigation and court actions: questioning the suspect, the accused, the defendant, the witness, the victim, the expert; facialization; show for recognition; checking the show at the scene of the incident; take away; search; review; witnessing; exhumation of the corpse; conducting an experiment; taking samples for expert research; appointment of examination and inspection; acceptance of submitted materials and documents; it is collected by listening to conversations conducted through phones and other communication devices, as well as by conducting quick-search activities.

Any person must arrive on time at the place called by the investigator, give full instructions on all the facts related to the criminal case known to him, and perform one or another procedural action at their request.

The nature of proof, which is called evidence as a logical operation, means such a form of thinking that reveals the validity or falsity of other knowledge based on the validity of certain knowledge [8]. This logical operation is called proof in the legal field, and it has a unique appearance. The term "proving" is not only used in criminal proceedings. When talking about

proof in the legal literature, this phrase means either a criminal-procedural, or a civil-procedural, or an administrative-procedural, or an economic-procedural event.

Evidence plays a very important role in criminal proceedings. If the evidence activity ends without results, if it is not determined who committed the crime and under what circumstances, it can be considered that the goals of the criminal proceedings have not been achieved. If the damage caused by the crime is not compensated, the main thing is that if the criminal remains unpunished, he will undoubtedly continue his illegal actions. If a mistake is made in the process of proof, there may be more serious consequences, one of which is the punishment of an innocent person. Thus, the more complete and skillful the proof is, the more legality and justification of the verdict and other decisions in the case will be ensured.

Relinquishing repressive methods of punishment for crimes and educating criminals without separating them from society is one of the priorities in the reforms of our country to improve the judicial and legal system. In particular, a number of activities are being carried out that are important in the fight against crime and its prevention.

In accordance with Article 85 of our Criminal Procedure Code, proof consists of gathering, checking and evaluating evidence in order to determine the truth about the circumstances that are important for the legal, justified and fair resolution of the case.

The requirements of proof in criminal cases are as follows:

- a) classification of the crime, investigation of the case based on criminal-procedural norms;
- b) ascertaining the truth by ensuring the procedural rights and legal interests of all persons involved in the criminal case for a fair resolution of the criminal case;
- c) evidence of circumstances important for determining the truth in the case;
- g) evaluation of evidence, first of all, consists in determining whether it was collected in compliance with the procedural law, whether it is related to the criminal case, whether these evidences correspond to reality or not, and whether there are cases that are relevant to any case based on these evidences.

Until now, different opinions and opinions have been expressed regarding the content and essence of the proof process.

Despite the fact that modern scientists have different understandings of the essence of the proof process, most of the scientists who studied this category tried to give it their own definitions.

A number of authors pay great attention to its elements in revealing the essence of the proof process. For example, I.M. Gutkin and P.F. Pashkevych defined the process of proof, in this process of collecting, checking and evaluating evidence, drawing conclusions from them about whether a crime has been committed, as well as the person who committed it and the case. They claim that the court, investigative bodies, investigator, and prosecutor are responsible for the justification of conclusions about other cases necessary for solving the crime [9].

According to B.T. Bezlepkin, proof should not be included only in the activity of thinking, because it is more the application of law, focused on determining the circumstances relevant to the case, and ends with the justification of the final decision in the criminal case [10].

According to M.K. Treushnikov, procedural proof is regulated by civil procedural norms, justified both in courts of general jurisdiction and in commercial courts, and ensures the issuance of legal court decisions, the transition of possible opinions to real knowledge. This way of moving from probability to reality is about the facts of legal significance in the case (about the sought facts), according to the presentation of evidence by interested parties, presentation of evidence, consists of a set of procedural actions conducted by the court on the request of the persons participating in the case or on its own initiative in some cases, on the request of evidence, verification of evidence and evaluation of it [11].

It is important to note that proof should not be confused with knowledge, because proof is always distinguished from knowledge, in our opinion, by the presence of an affirmative state.

"The affirmative side of knowledge is expressed in the law's requirements for the collection, verification and recording of evidence in a certain order, including the presence of impartial persons during the conduct of a number of investigative actions"[12].

In our opinion, the presence of corroborating circumstances is a mandatory criterion for criminal-procedural evidence, and this criterion distinguishes criminal-procedural evidence from evidence in other areas (for example, rapid documentation in investigative activities). However, this did not stop scientific discussions. Concepts and definitions related to subjects performing proof, content of proof, strengthening of evidence, their verification, comparison and evaluation are constantly being sought and updated. The subject of proof, scope of proof, interrelationship of criminal-legal qualifications with criminal-procedural proof, views and judgments of the scientists regarding the quick-search activity are more problematic, which indicates that the most important category of the criminal process is not neglected. In conclusion, it can be said that the truth, which is the criterion of justice, is determined only through proof.

Proof, as mentioned above, is a process of knowing, which is carried out in order to determine the truth about the circumstances that are important for the case. Unlike knowledge in other fields, evidence in a criminal case has its own characteristics, which include:

1. The subject of knowledge in criminal-procedural evidence has its own characteristics. The subject of proof here is not the laws of nature and society, but specific facts of past events. Of course, scientific and technical achievements are also used in the proof, but such achievements are not considered the goal of proof, but they appear as a means of proof.

2. Necessity of making a decision on the case. B.A. Azizkhojayeov was right when he said that "it is necessary to distinguish the issuance of procedural decisions on the case and the justification of conclusions as an independent structural element of criminal-procedural proof"[13]. Because, regardless of how the proving activity ends, a decision must be made on the case. The fate of the case affects the interests of certain individuals, the public and the state, therefore, a decision should be made even in cases where the evidence activity has been completed without results and the perpetrators of the crime have not been identified (for example, the decision to stop proceedings decision can be made).

3. The proof process is limited to certain periods. The investigation before the investigation of the criminal case must be completed within a period of no more than ten days, and the preliminary investigation must be completed within a period of no more than three months from the date of initiation of the criminal case (for example, the preliminary investigation periods are stipulated in Article 351 of the Criminal Code of the Republic of Uzbekistan, 4-6-can be extended according to the procedure specified in the parts).

4. The proof process is regulated by law and is conducted in a certain procedural form. Criminal procedural law establishes the rules for handling evidence. These rules include gathering, examining and evaluating evidence; includes evidence requirements, subjects of proof, and so on.

In the evidentiary process of the preliminary investigation, the investigator evaluates the evidence according to his inner conviction, following the law and legal consciousness, based on a careful, complete, comprehensive and impartial review of all the circumstances of the case. Each piece of evidence should be evaluated for **relevance, acceptability, and credibility**.

The evidence is recognized as relevant to the case if it reflects information about the facts or things that confirm, refute or question the conclusions about the existing circumstances that are important for the criminal case.

If all reliable evidence of the case is collected, which unequivocally confirms the validity of all the circumstances that need to be proven, then they are considered sufficient to solve the case.

Evaluating evidence is making sure that the factual information collected in a criminal case is true or false. Procedural decisions are made based on the evaluation of evidence. Evaluating evidence is an ongoing process.

The legal consciousness of the investigator ensures the determination of the content and importance of the rules of evidence in the assessment of evidence; eliminates the conflicting requirements of legality and expediency.

Summing up from the above, it can be said that the process of proof in the preliminary investigation as the content of the criminal procedural activity is to know the truth, that is, to correctly collect and evaluate the facts that are important for the correct resolution of the criminal case. makes it his goal.

CONCLUSIONS AND RECOMMENDATIONS: Currently, it can be seen that the concept of "economic crimes" has not been defined clearly. Therefore, as a result of the analysis of scientific literature and scientific research works, the author's definitions of these concepts were formed as follows:

The concept of crimes in the field of economy is defined in the Criminal Code of the Republic of Uzbekistan as socially dangerous acts that cause damage to the national economy, its branches or sectors, or create a real risk of such damage.

In our opinion, based on the above and taking into account the analyzed international experience, it is appropriate to add a new article in the following version to the Criminal Procedure Code of the Republic of Uzbekistan:

- substance. Recognition of documents and items obtained in connection with economic crimes as physical evidence.

When criminal acts specified in Articles 179-185² of the Criminal Code of the Republic of Uzbekistan are committed, if related to business activity, as well as a document obtained during the inquiry and preliminary investigation regarding the act specified in Articles 186-192 of the Criminal Code of the Republic of Uzbekistan and recognition of the items as material evidence no later than ten days from the date of their seizure, as well as from the documents obtained as material evidence in connection with the initiated criminal case, by a person authorized in relation to this document or a person who has given a power of attorney it will be possible to copy in the specified order. Documents and items not recognized as material evidence shall be returned to the owner within three days from the date of issuance of the decision on recognition as material evidence.

In this way, the improvement of our national legislation based on international experience, along with the realization of the rights and freedoms of citizens, makes it possible to perfect the existing criminal procedural norms in our country and apply the generally recognized requirements to our national legislation.

To state Article 81 of the Criminal Code of the Republic of Uzbekistan in the following version:

Article 81 Evidence and their types.

It is the basis for determining whether a socially dangerous act has occurred, the guilt or innocence of the person who committed this act, and other circumstances important for the proper resolution of the case, before the investigation, by the official of the inspection body, the investigator, the investigator, and the court in the manner prescribed by law. any real data, including electronic or digital data, is evidence in a criminal case.

This information is:

- 1) testimony of a witness, victim, suspect, accused, defendant,
- 2) expert's conclusion and testimony,

- 3) physical evidence, voice recordings, video recordings, films and photographs,
- 4) Electronic or digital evidence,
- 5) reports of investigation and court proceedings and other written evidence,
- 6) information obtained as a result of the investigation prior to the investigation,
- 7) determined by the expert's conclusion and testimony.

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