



**INVESTIGATION OF ILLEGAL WITHDRAWAL OF FUNDS FROM THE RUSSIAN
FEDERATION AND THEIR NON-RETURN: CURRENT PROBLEMS AND
SOLUTIONS**

**INVESTIGAÇÃO DO SAQUE ILEGAL DE FUNDOS DA FEDERAÇÃO RUSSA E
SUA NÃO DEVOLUÇÃO: PROBLEMAS ATUAIS E SOLUÇÕES**

VIKTOR PUSHKAREV

HSE University – Russia. <https://orcid.org/0000-0002-3536-6497> Email:
pushkarev.v.v@bk.ru

SERGEY RASTOROPOV

HSE University – Russia. <https://orcid.org/0009-0005-8105-4514> Email:
s.v.rastoropov@mail.ru

ANNA SOLOMATINA

Moscow University of the Ministry of Internal Affairs of Russia named by V.Ya. Kikot –
Russia. <https://orcid.org/0009-0009-4965-544X> ansolomatina@mymail.academy

SERGEY ERMAKOV

Finance University under the Government of the Russian Federation – Russia.
<https://orcid.org/0000-0002-5164-6667> Email: sergey.v.ermakov@inbox.ru

MADINA MAKARENKO

Moscow University of the Ministry of Internal Affairs of Russia named by V.Ya. Kikot –
Russia. <https://orcid.org/0000-0003-4742-0793> Email: makarenko.m.m@mail.ru

ABSTRACT

Objective: This study aims to explore the challenges and propose solutions in investigating crimes involving illegal withdrawal of funds from the Russian Federation and their non-return. The focus is on identifying the key issues and suggesting improvements in criminal proceedings.

Methods: Employing a dialectical approach to scientific inquiry, the research integrates various methods such as comparative legal analysis, logical-analytical techniques, and sociological surveys among legal professionals. This multidisciplinary method helps in examining the complexities involved in these criminal cases.

Results: The study reveals critical problems in the criminal process, particularly in initiating criminal cases, preliminary inspections, and during investigative actions. There is a noted discrepancy in the application of legal restrictions, which affects the consistency in the severity of penalties.





Conclusions: The research suggests that to combat the challenges in prosecuting crimes related to the illegal withdrawal of funds, there needs to be an enhancement in the mechanisms for applying sanctions, compensation for damage, and interdepartmental and international cooperation. The paper emphasizes the importance of improved legal frameworks and streamlined procedures for handling these cases effectively.

Keywords: Currency control. Forged documents. Preliminary investigation. Investigative actions. International cooperation.

RESUMO

Objetivo: Este estudo visa explorar os desafios e propor soluções na investigação de crimes envolvendo o saque ilegal de fundos da Federação Russa e sua não devolução. O foco está em identificar os principais problemas e sugerir melhorias nos processos criminais.

Métodos: Utilizando uma abordagem dialética para a investigação científica, a pesquisa integra vários métodos como análise legal comparativa, técnicas lógico-analíticas e pesquisas sociológicas entre profissionais jurídicos. Este método multidisciplinar ajuda a examinar as complexidades envolvidas nesses casos criminais.

Resultados: O estudo revela problemas críticos no processo criminal, particularmente na iniciação de casos criminais, inspeções preliminares e durante ações investigativas. Observa-se uma discrepância na aplicação de restrições legais, o que afeta a consistência na severidade das penalidades.

Conclusões: A pesquisa sugere que, para combater os desafios na prosecução de crimes relacionados ao saque ilegal de fundos, é necessário aprimorar os mecanismos para aplicação de sanções, compensação por danos e cooperação interdepartamental e internacional. O artigo enfatiza a importância de melhorias nos quadros legais e procedimentos simplificados para lidar com esses casos de forma eficaz.

Palavras-chave: Controle de moeda, Saque ilegal de fundos. Investigação criminal. Restrições legais. Cooperação internacional.

INTRODUCTION

Illegal acts involving the withdrawal of monetary assets abroad and their non-return cause enormous harm to the economy of our country, assume a high risk of socially dangerous consequences in the form of destabilization of the financial system of public education (Osadchy et al., 2024), which affects both the general political situation in the country and the socio-economic situation of ordinary citizens and organizations (Abdullaev & Khamraev, 2020). At the same time, their repatriation to





the financial system of the Russian Federation is one of the priorities of our state (Matskevich, 2017).

In this regard, measures are being taken at the State level to improve legislation and law enforcement practice, the purpose of which is to strengthen the external and internal security of the State by increasing efficiency in the field of control over financial flows (Nudel, 2015; Pikurov, 2013; Pozdyshev, 2021). Only their proper implementation will make it possible to counter the threat to the economic security of our society and the state, as well as to neutralize the emerging criminal situation (Kassenova et al., 2020; Fedchenko et al., 2024).

Based on the statistical data provided by the Investigative Department of the Ministry of Internal Affairs of the Russian Federation, the authors of this study analyzed the results of reviewing the materials of pre-investigation checks and investigation of criminal cases initiated on the grounds of crimes provided for in Articles 193, 193.1 of the Criminal Code of the Russian Federation (Ivanov et al., 2022b).

Over the past five years (from 2019 to 2023), the number of criminal acts registered annually, qualified under Article 193 of the Criminal Code of the Russian Federation has not had any stable trend and is characterized by both a sharp decrease and an increase in this indicator (2019-321, 2020-72 (-77,6%), 2021-28 (-61,1%), 2022-44 (+36,3%), 2023-21 (-52,5%)) (Popenkov et al., 2021).

A similar statistic can be traced in the scope of article 193.1 The Criminal Code of the Russian Federation - 2019-337, 2020-234 (-43,4%), 2021-186 (-20,5%), 2022-207 (+10,1%), 2023-221 (+2,7%).

The analysis also shows an emerging spasmodic trend of decline and growth of indicators:

- the number of specified crimes, criminal cases of which have been sent to court (2019-70, 2020-89, 2021-88, 2022-72, 2023-71);
- the number of persons brought to criminal responsibility (2019-92, 2020-79, 2021-112, 2022-94, 2023-103).

For reference: in 2023, 222 criminal cases were initiated under Articles 193, 193.1 of the Criminal Code of the Russian Federation (-3.9%), of which more than half (56.3%) were in the proceedings of the preliminary investigation authorities of St. Petersburg and the Leningrad Region (69), Moscow (56). The remaining part falls on: the Department of the Ministry of Internal Affairs of Russia for the Siberian Federal District (16), the Republic of Bashkortostan (6), Krasnodar Territory (6), the Republic





of Karelia (4), Novosibirsk Region (4). Employees of the same units sent to court the bulk of criminal cases (19 out of 34 (+6.25%), i.e.E. 55.9%). The remainder of the criminal cases sent to court is the result of the activities of the investigators of the Chelyabinsk region (5) (Fadeev et al., 2022).

The geography of the recorded crimes reflects the peculiarities of their commission. The criminal palm belongs to such large Russian megacities as Moscow and St. Petersburg, which is quite logical, since these regions account for the main currency turnover in the country. In addition, these megacities are also the center of business activity, including the conclusion of various civil law transactions with foreign partners (Fedchenko et al., 2024).

Examples of proper organization of work in this area of activity are:

1. Criminal case No. 12...11. The investigation established that "G." and "S.", in respect of whom criminal prosecution was terminated in connection with the death, acting by a group of persons by prior agreement, using LLC "XXX", in the period from 07.02.2014 to 12/31/2019, carried out currency transactions to transfer funds in foreign currency and in the currency of the Russian Federation from the accounts of the specified a resident to non-resident accounts opened in banks registered in the territory of the Republic of Belarus by submitting documents to PJSC Bank Saint Petersburg containing deliberately false information about the grounds, about the purposes and purpose of such transfers (Ivanov et al., 2022a).

The total amount of illegally transferred funds amounted to 34,289,829 rubles 83 kopecks. In order to ensure the court's verdict regarding the collection of a fine, the property of the accused was seized in the amount of 2,500,000 rubles.

03.02.2022 "G." was charged with committing a crime under paragraphs "a, b, c" of Part 2 of Article 193.1 of the Criminal Code of the Russian Federation.

On 02/25/2022, the criminal case in accordance with Part 6 of Article 220 of the Code of Criminal Procedure was sent to the prosecutor of St. Petersburg, on 03/14/2022 - to the Krasnogvardeysky District Court of St. Petersburg.

According to the verdict of the court dated 05/11/2022, "G." was sentenced to imprisonment for a period of 3 years on probation, with a probation period of 5 years. On 05/24/2022, the verdict entered into force.

2. Criminal case No. XXX was initiated on 05/23/2022 by the Novorossiysk Customs of the Federal Customs Service of Russia on the grounds of a crime provided





for in paragraph "b" of Part 3 of Article 193.1 of the Criminal Code of the Russian Federation.

The investigation established that in the period from 04/13/2016 to 08/04/2021, O., using the accounts of XXX LLC, performed currency transactions for transferring funds in foreign currency and in the currency of the Russian Federation from resident accounts to non-resident accounts, providing documents containing deliberately false information about the grounds, purposes and purpose of such transfers (Ivanov et al., 2023).

The total amount of illegally transferred funds amounted to 59,438,769 rubles and 72 kopecks.

On 11/25/2022, "O." was charged with committing a crime under paragraph "a" of Part 3 of Article 193.1 of the Criminal Code of the Russian Federation.

On 12/14/2022, the criminal case in accordance with Article 220 of the Code of Criminal Procedure of the Russian Federation was sent to the prosecutor's office of the Moskovsky district of St. Petersburg.

During the period under review, the territorial investigative units suspended the preliminary investigation, including repeatedly, in 34 (APPG – 40 (-15%) criminal cases, of which according to paragraph 1 of part 1 of Article 208 of the CPC of the Russian Federation - 31; according to paragraph 2 of part 1 of Article 208 of the CPC of the Russian Federation – 3. These decisions were made in 9 the bodies of preliminary investigation, the largest number of them are in the GSU (SU) GU (U) of the Ministry of Internal Affairs of Russia in Moscow (16), St. Petersburg and the Leningrad region (7), the Novosibirsk region (3), the Department of the Ministry of Internal Affairs of Russia in the SFD (2).

When studying criminal cases, a pattern was observed in the withdrawal of funds from the Russian Federation to such states as Belarus, Georgia, Estonia, Lithuania, China, Hong Kong, Kazakhstan, Finland, Ukraine, the Republic of Turkey, the Kingdom of Thailand, Switzerland.

The article aimed to explore issues related to investigating crimes involving the illegal withdrawal and non-return of funds from Russia, and to suggest improvements in handling such cases based on an analysis of criminal case materials.





MATERIALS AND METHODS

The methodological basis of the research is the dialectical method of scientific cognition, which allowed us to consider social processes and legal phenomena during the investigation of the illegal withdrawal of funds from the Russian Federation and their non-return. This method contributed to the application of general scientific and special research methods.

The methods of legal science were also used in the study. The application of the historical and legal method was expressed in the need to identify the fundamental scientific layers for the detection and construction of a vector for the development of the methodology for investigating crimes of the studied category. Legal modeling helped to determine the significance of the processes of disclosure and investigation of acts. The comparative legal method is necessary in the study of existing norms, both in Russian legislation and in foreign countries. The use of an empirical method, in particular, questioning investigators on issues related to the investigation of crimes, as well as the study of judicial and investigative practice, allowed us to substantiate proposals to improve the methodology for investigating the illegal withdrawal of funds from the Russian Federation and their non-return.

RESULTS ANALYSIS

Analysis of modern investigative and judicial practice in the investigation of crimes involving the illegal withdrawal of funds from the Russian Federation and their non-return

Most of these crimes were committed as part of an organized criminal group. An approximate distribution of roles defining the general hierarchy and the functions performed by its participants for the implementation of a criminal plan can be represented as follows:

The leader of an organized criminal group.

An accomplice responsible for the formation of payment documents in the remote banking system between affiliated resident companies, with the transfer of funds to the account of a particular resident; purchase of currency; preparation of applications, orders, for currency transactions.





An accomplice responsible for the production of fictitious foreign economic contracts, specifications and additional agreements necessary for submission to the bank; accounting for funds transferred under fictitious contracts to residents' accounts; support for opening ruble and foreign currency accounts; solving problems by credit institutions regarding the completeness of the documents provided.

An accomplice responsible for maintaining the accounting records of resident companies whose accounts received funds for further foreign exchange transactions under forged contracts; preparing documents for tax authorities; developing fraudulent schemes for transferring funds to the accounts of affiliated companies.

An accomplice responsible for the technical support of criminal activity with the setting of tasks and monitoring their implementation.

A common pattern of committing crimes in this category is the following pattern: "technical" companies, as a rule, are registered to front persons who are acting managers of XXX LLC, who actually do not carry out financial and economic activities of the company, do not have access to current accounts, their role was only to create legal entities and open settlement accounts.

For the purposes of conspiracy, the main staff of XXX LLC (managers, accountants, drivers and others) did not know about the existence of

in this organization, a specially created department dealing with foreign economic activity.

Due to the need to carry out a significant amount of investigative and procedural actions aimed at identifying persons involved in the commission of a crime, representatives of organizations whose details were used in transferring funds, performing other activities, the preliminary investigation was carried out by a specialized investigative task force with the inclusion of operational staff of the UEBiPK GU of the Ministry of Internal Affairs of Russia, the operational customs Department.

During the proceedings in individual criminal cases, investigative actions and operational search measures were carried out by seconded investigators of the SOG on the territory of several subjects of the Russian Federation (for example, Moscow, St. Petersburg, Sverdlovsk region, Chelyabinsk region, etc.).

Directions for improving criminal proceedings on crimes involving illegal withdrawal from the Russian Federation the Federation of funds and their non-return





The norms of Articles 193, 193.1 of the Criminal Code of the Russian Federation are relatively new to domestic criminal legislation, investigative and judicial practice, in connection with which little experience has been accumulated in identifying and investigating such crimes, and the existing one indicates numerous problems of countering such crimes.

Analysis of the information received by the preliminary investigation bodies of the Ministry of Internal Affairs of Russia, as well as monitoring of work in this field of activity, allow us to conclude that the main reasons for the low detection rate of crimes provided for in Article 193.193.1 of the Criminal Code of the Russian Federation are:

1. Preliminary verification of a crime report and the initiation of a criminal case occur after a significant period of time after the identification of illegal actions of participants in foreign economic activity by agents of currency control, which makes it difficult to obtain evidence.

Since, for the most part, currency control agents do not have the authority to conduct operational investigative and criminal procedural activities, the authorized bodies should immediately respond to the identified facts of abuse and urgently take all actions provided for by law to initiate criminal proceedings, conduct urgent investigative actions and other procedural actions in order to consolidate traces of crime and evidence in a criminal case.

The delay in initiating criminal prosecution, firstly, significantly complicates the collection of evidence, including the seizure of documents related to the financial and economic activities of participants in foreign economic activity, as well as obtaining other information (for example, about log files, IP addresses) of evidentiary importance for the criminal case; secondly, it is the basis for refusal to initiate criminal proceedings in accordance with paragraph 3. part 1 of Article 24 of the Code of Criminal Procedure of the Russian Federation, in connection with the expiration of the statute of limitations for criminal prosecution.

2. The commission of crimes of this category using controlled legal entities, the heads of which are fictitious companies with minimal authorized capital and property on the balance sheet, as a result of which difficulties arise in identifying individuals who actually manage these organizations. Their uncontrolled creation is facilitated by the imperfection of legislation on the registration of legal entities, weak protection of personal data and the lack of unified databases of government agencies.





Thus, in the criminal case No. 11...25, initiated under paragraph "a" of Part 2 of Article 193 of the Criminal Code of the Russian Federation in respect of "Sh." during the investigation, it was established that the General Director of LLC "B. Textile" signed a contract for the supply of yarn with the company "D. DIS TIC.PT.IMS" (Turkey) in the amount of 5 million US dollars, the validity of which was extended by an additional contract until 12/31/2015. The Russian company made an advance payment in the amount of 1.8 million US dollars, but the goods were not delivered under the contract, and subsequently by the decision of the Arbitration Court of LLC B. Textile was declared bankrupt and the company's activities were terminated due to its liquidation, and the head of the company did not provide a refund.

During the preliminary investigation, no evidence was obtained sufficient to charge the former CEO, who was located outside the Russian Federation.

In this regard, a decision was made against "Sh." to terminate criminal prosecution under paragraph "a" of Part 2 of Article 193 of the Criminal Code on the basis provided for in paragraph 2 of Part 1 of Article 24 of the Code of Criminal Procedure, and the preliminary investigation of the criminal case was suspended under paragraph 1 of Part 1 of Article 208 of the Code of Criminal Procedure.

3. The lack of unification of the categories of crimes under consideration at the international level.

3.1. In the legislation of many states, acts falling under the signs of the elements of crimes provided for in Articles 193 and 193.1 of the Criminal Code of the Russian Federation are not criminalized, which is the basis, in accordance with the principle of double criminalization, for refusing to satisfy a request and provide information of interest to the investigative authorities of the Russian Federation.

Thus, the criminal legislation of the People's Republic of China does not provide for acts similar to Articles 193 and 193.1 of the Criminal Code of the Russian Federation, and in accordance with Article 25 of the Treaty between the Russian Federation and the People's Republic of China on Legal Assistance in Civil and Criminal Matters, the requested Contracting Party may refuse to provide legal assistance in criminal cases if the act specified in the order, It is not a crime under the legislation of the requested Contracting Party (Pozdyshev, 2021, p. 234).

Investigators, aware of such a legislative imperfection of international cooperation, try not to send requests to foreign countries, which is an obstacle to establishing the involvement of foreign citizens in the commission of a crime. Thus, it





follows from the materials of the criminal case that "due to the absence of a similar act in the legislation of the People's Republic of China, for the commission of which criminal liability is provided, as well as the duration of the execution of requests for legal assistance, the latter were not sent to the competent authorities of foreign states," and proof of the fact of involvement of foreign persons and non-resident companies was carried out by providing copies of constituent documents of foreign organizations attached to the materials of the criminal case as other documents.

Despite the negative experience not given, in practice there are cases of providing legal assistance even in the absence of concluded international agreements. As part of requests through the NCB Interpol of the Ministry of Internal Affairs of Russia, there is a practice of the Chinese side providing information on criminal cases of crimes related to the illegal withdrawal of capital abroad.

3.2. Long deadlines for the execution of international requests for legal assistance in accordance with the procedure established by Chapter 53 of the Code of Criminal Procedure of the Russian Federation, or their non-fulfillment. For this reason, the investigators refuse to send requests for legal assistance. Representatives of the State of Kazakhstan were non-residents in the criminal case. In accordance with Article 235 of the Criminal Code of the Republic of Kazakhstan (Failure to comply with the requirement to repatriate national and (or) foreign currency), this act is a crime. However, the investigators ignored the possibility of sending a request for legal assistance to the competent authorities of Kazakhstan and obtaining information proving the participation of a non-resident in the crime.

Evidence confirming the participation of a non-resident in a criminal plan was obtained as a result of the execution by employees who carried out operational investigative activities of separate orders from the investigator on the production of operational investigative measures against foreign legal entities to whose accounts money transfers were carried out and attached

to the materials of the criminal case in accordance with the requirements of Article 89 of the Code of Criminal Procedure of the Russian Federation as other documents.

It seems that the provision of such evidence about non-resident companies does not fully prove the fact of the real existence of a non-resident, contractual relations and the extent of his participation in the crime committed.

4. Imperfection of the mechanism, list and scope of sanctions provided for in Articles 193, 193.1 of the Criminal Code of the Russian Federation, which do not allow





achieving the goals of criminal punishment. So, when the court considered a criminal case in a special manner provided for by Chapter 40 of the Code of Criminal Procedure of the Russian Federation, the court imposed a fine in the amount of 200,000 rubles to the state's income. We believe that such a punishment, even in the case of complete repentance of the accused and admission of guilt, is too lenient and is not commensurate with the damage caused to the defendant in the amount of 125,000 US dollars, which is equivalent to 9139490.58 rubles.

When compared with foreign legislation, there are significant differences in approaches to regulating such crimes:

In the United States, similar acts are regulated by the Bank Secrecy Act and the Money Laundering Control Act. Violation of these laws can result in criminal liability with a penalty of up to 20 years in prison and a fine of up to \$500,000.

In Germany, such crimes fall under the Law on Foreign Trade and Payments (Außenwirtschaftsgesetz), which provides for punishment in the form of imprisonment for up to five years or a monetary fine.

Singapore has a Currency Regulation Act, violation of which can result in a fine of up to 100,000 Singapore dollars and/or imprisonment for up to 2 years.

Turkish legislation provides for liability for illegal withdrawal of capital in accordance with the Law on the Protection of the Value of Turkish Currency (Türk Parasının Kıymetini Koruma Hakkında Kanun), where punishment may include imprisonment from 6 months to 2 years and heavy fines.

In Thailand, such acts are regulated by the Foreign Exchange Act, violation of which can result in a fine of up to 20,000 baht or imprisonment for up to 3 years.

Thus, it can be noted that in most of the countries considered, stricter penalties are provided for such crimes than in Russia, which may serve as a basis for reviewing the sanctions provided for in Articles 193 and 193.1 of the Criminal Code of the Russian Federation.

5. The analysis of criminal cases indicates that when establishing the *corpus delicti*, it is necessary to clearly prove the intention of the accused to commit a crime, and not fraud committed against him by non-residents, expressed in ignoring the delivery of goods and the liquidation of a non-resident company.

Thus, the accused "S.H." using the telecommunications network "Internet" sent a foreign trade agreement to a representative of a legal entity from the Republic of Turkey for approval and signing. He acted on behalf of a legal entity – Medea LLC.





The transactions that served as the basis for the formation of the capital of Medea LLC were real, since he acquired and sold scrap gold on behalf of Medea LLC. After a set of documents was submitted to the bank to open a passport for a transaction with a legal entity from the Republic of Turkey, it transferred about 3.5 million dollars. US dollars. The accused was really expecting the equipment, because he had already freed up space for it at the enterprise, and was ready to invite specialists for commissioning. However, the goods were not delivered to the customs zone at the appointed time.

6. Low quality of the preliminary inspection materials, lack of necessary documents related to the foreign economic agreement, information about suspects and their location, about the originals of documents relevant to proving the event of a crime, about measures taken by a resident to ensure compliance with the terms of an international contract; explanations of the heads of resident companies, persons carrying out customs clearance of goods, employees of currency control bodies, credit institutions that issue transaction passports; annexes to contracts and additional agreements that are an integral part of them have not been studied qualitatively, the necessary operational search measures have not been carried out, although there are often no other means of identifying the person to be involved as an accused to solve crimes of this category.

Thus, the analysis of the materials of criminal cases initiated under Articles 193 and 193.1 of the Criminal Code of the Russian Federation revealed significant shortcomings in conducting pre-investigation checks and the initial stage of the investigation, the main of which are:

1). Insufficient completeness and quality of the collected materials at the stage of preliminary verification. In particular, the absence or incompleteness of documentation related to foreign economic agreements, including annexes and additional agreements, is noted.

2). Lack of information about the persons to be brought as suspects and their whereabouts.

3). The absence of original documents of key importance for proving the event of a crime.

4). Insufficient investigation of the measures taken by the resident to ensure compliance with the terms of the international contract.





5). Absence or incompleteness of explanations from key persons involved: heads of resident companies, persons carrying out customs clearance of goods, employees of currency control authorities, representatives of credit institutions issuing transaction passports.

6). Non-use or insufficient use of operational investigative measures, which are often the only effective means of establishing the identity of the person to be brought as an accused.

7). The absence at the stage of initiation of a criminal case of documentary checks, audits and forensic examinations necessary to form sufficient grounds for initiating criminal prosecution.

8). Ignoring the possibilities of attracting specialists to research computer equipment and electronic media.7. At the stage of the preliminary investigation, the evidence base was mostly based on the testimony of the accused and witnesses (Popenkov et al., 2021; Fadeev et al., 2022). Based on the information received from them, requests were made to the relevant state organizations to request documents, which later also formed the basis of the charges. Forensic examinations were mainly appointed only to establish the authenticity of the signature, handwriting, seal impressions, and document.

The study of the materials of criminal cases gives reason to conclude that during the investigation of crimes of the category in question, computer-technical expertise was not carried out, the purpose of which is to obtain factual data by examining computer tools, electronic media, systems that ensure the implementation of information processes, which allows you to extract all data located on various media and servers, even if they are blocked. The tasks of computer expertise, based on their varieties (hardware-computer, software-computer, information, network, research of the file system of a mobile phone or tablet), can be very different, depending on the objectives of the study. Also, in the materials of the criminal case, there was no evidence such as the conclusion and testimony of a specialist.

The study of electronic media and systems allows us to extract data that may be critically important for understanding the mechanisms of crime. Analysis of the content of these data can lead to the identification of additional evidence and the establishment of new facts, which is especially important in the context of complex financial schemes and the use of modern technologies.





It should be noted that in criminal cases of this category, it is advisable to appoint other types of forensic examinations to form an evidence base: commodity research, forensic economic, in particular financial, economic and accounting, phonoscopy, fingerprinting, forensic technical examinations of documents, etc.

8. The situation related to compensation for damage from crimes (Ivanov et al., 2023) provided for in Articles 193, 193.1 of the Criminal Code of the Russian Federation is of particular concern, since the sanctions of these norms provide for a fine in the form of a main or additional punishment. In this regard, it is obvious that already at the stage of preliminary verification of reports of these criminal acts, as well as during further investigation of the criminal case, it is necessary to take exhaustive measures to verify the property status of suspected defendants, persons affiliated with them, close relatives, with a view to subsequently arresting their property (Ivanov et al., 2022b).

We note the importance of prosecutorial supervision of this type of activity (Ivanov et al., 2022a).

Prosecutor's supervision should include not only monitoring compliance with procedural norms, but also active participation in assessing the quality of preliminary inspections and investigations. The effectiveness of prosecutorial supervision largely depends on its ability to identify systemic deficiencies in the work of investigative bodies and provide recommendations aimed at their elimination. This may include the organization of joint inspections and field meetings, which will allow prosecutors to delve deeper into the specifics of the cases under consideration and provide timely methodological assistance to investigators.

In addition, it is necessary to focus on the importance of interagency cooperation in the fight against currency crimes. The creation of specialized working groups, including representatives of the Prosecutor's Office, the Federal Customs Service and other interested bodies, will ensure a comprehensive approach to the investigation of cases related to currency violations. Such an approach will not only increase the level of coordination of the actions of various structures, but will also contribute to more effective collection and analysis of information, which, ultimately, will lead to improved results of prosecutorial supervision and law enforcement practice in this area.

At the same time, it is necessary to focus special attention on the practice of canceling decisions on the initiation of criminal cases on these compositions, based on materials received from the Federal Customs Service, due to the incompleteness





of the inspections carried out in terms of failure to establish the circumstances of submission to credit institutions with the authority of an agent of currency control, documents related to conducting currency transactions and containing deliberately false information about the grounds, purposes and purpose of transfers, when the decision to initiate a criminal case is canceled by the head of the investigative body.

The analysis of criminal cases shows that investigators often make unreasonable procedural decisions to terminate the investigation. This is due to their low professional qualifications, ignorance of the basic normative legal acts regulating the sphere of relations under study, and often direct disregard for legislative requirements on compliance with reasonable deadlines for criminal proceedings and general requirements of legality in the investigation of criminal cases.

According to the results of the study of the decisions taken within the framework of departmental control, in half of the cases (18), facts of incompleteness of the investigation were revealed. As a result, instructions were given on their cancellation and the implementation of additional measures aimed at establishing the picture of the crime and the persons involved in it.

Examples of unacceptable organization of work in this area can serve as a resolution to cancel the decision to suspend the preliminary investigation, resume the preliminary investigation, set the time limit for the preliminary investigation and order the preliminary investigation in criminal case No.121...18 dated 02.26.2024 GSU GU Ministry of Internal Affairs of Russia in the Novosibirsk region.

During the consideration of the materials of the criminal case initiated by the Novosibirsk Customs on 05/31/2023 on the grounds of a crime provided for in paragraph "a" of Part 2 of Article 193 of the Criminal Code of the Russian Federation, upon failure to comply with LLC I. HCK" within the prescribed period, the obligation to return to the Russian Federation funds in foreign currency in the total amount of 3,684,027.44 US dollars, which in ruble equivalent amounts to 282,772,236.65 rubles, which is a particularly large amount, paid to YIWU HAIZHUANG COMMODITY PROCUREMENT CO., LTD. (China) was established, that according to the results of the investigation of the criminal case, a decision was made to suspend the preliminary investigation, on the basis provided for in paragraph 1 of Part 1 of art. 208 The Code of Criminal Procedure of the Russian Federation is premature and is subject to cancellation, since in order to make a legitimate and reasoned decision on a criminal case, the following investigative and procedural actions must be performed:





- send an international order for legal assistance to the People's Republic of China;
- examine the responses received from a number of credit and financial institutions;
- to give a legal assessment of the actions of "F.";
- to perform other procedural and investigative actions necessary to make a legitimate and reasoned decision in a criminal case.

In connection with the above, in addition to the investigative actions recommended above, it is necessary to carry out the following procedural actions in each criminal case:

- obtain handwriting samples and signatures from the heads and authorized employees of resident organizations on whose behalf a violation of currency legislation was committed and appoint handwriting expertise on documents executed on their behalf;
- to send requests for legal assistance to countries where non-resident firms are registered and their current accounts are open (when preparing such requests, use the operational capabilities of the NCB Interpol of the Ministry of Internal Affairs of Russia, as well as information from Rosfinmonitoring);
- To attach to the criminal case the information requested from the regional divisions of Rosfinmonitoring, the NCB of Interpol of the Ministry of Internal Affairs of Russia and the Ministry of Internal Affairs of Russia on cross-border financial transactions of resident firms of their counterparties (residents and non-residents);
- to withdraw documents confirming the movement of goods across the customs border of the Eurasian Economic Union or the state border of the Russian Federation (if any), from which to identify the senders, recipients (including final recipients), carriers of goods, forwarders, declarants, customs representatives, as well as to establish the fact of payment of customs duties;
- to establish whether the resident company and its Russian contractors reimbursed VAT from the federal budget, if there are grounds to make a decision on these facts in accordance with Articles 144 - 145 of the Code of Criminal Procedure of the Russian Federation;
- to find out whether the tax or customs authorities conducted inspections against resident firms and their counterparties, if





- violations of currency, customs or tax legislation were revealed as a result of the inspections, attach relevant materials to the criminal case;

- To establish whether resident firms have been brought to administrative responsibility for violations of tax, customs and currency legislation, what penalties have been imposed, by which authority and when, whether the relevant resolutions have been executed; - to establish whether the resident company has appealed in court the actions (inaction) and decisions of officials of tax, customs and other executive authorities, to find out which persons and under what conditions represented the interests of the resident company in the courts, what decisions have been made, whether they have entered into legal force and whether they are currently being executed time;

- For each criminal case of crimes of this category, identify the circumstances that contributed to the commission of crimes and other violations of the law. To submit ideas on taking measures to eliminate them to the territorial administrations of the Bank of Russia of the relevant subject of the Russian Federation. In addition, in order to prevent unjustified underestimation of the tax base of legal entities engaged in "fictitious" interaction with a "nominal" resident firm, it is necessary to inform the tax authorities about the expediency of checking the possible imaginary contractual relations between established counterparties in a criminal case;

- take measures to identify and verify violations of currency legislation related to the illegal withdrawal and non-return of funds to Russia through other credit institutions and accounts of non-residents, in accordance with articles 144 and 145 of the Criminal Procedure Code of the Russian Federation.

Based on the evidence gathered, consideration should be given to allocating criminal cases and materials to verify reports of other crimes, including those provided for in articles 172, 173.1, 173.2, 174 and 174.1 of the Criminal Code of the Russian Federation, in accordance with articles 154 and 155 of the Criminal Procedure Code of the Russian Federation.

CONCLUSIONS

As a result of the conducted research, it can be concluded that crimes related to the illegal withdrawal of funds from Russia and their non-return (Article 193 of the Criminal Code of the Russian Federation), as well as the transfer of funds to non-resident accounts using forged documents (Article 193.1 of the Criminal Code of the





Russian Federation), cause significant damage to the economic security of the country. This is especially true in the context of the current foreign policy situation and the ongoing sanctions policy against Russia.

The investigation of these categories of criminal cases causes serious difficulties, and in the context of the introduction of restrictive measures against our state, the urgency of the problem becomes even more important, primarily the problem of providing legal assistance within the framework of international cooperation, in connection with which it is necessary to optimize international cooperation, as well as interdepartmental interaction between law enforcement agencies and currency control authorities. It is necessary to implement the existing positive experience of foreign countries, improve Russian legislation, and take the initiative to unify international criminal law legislation in order to criminalize acts provided for in Articles 193, 193.1 of the Criminal Code of the Russian Federation.

The key to successful detection of crimes is the prompt response to the facts of their commission by the concerned agencies and the completeness of the checks carried out.

The actual complexity is due to the need to establish all the circumstances of the crime, a large volume of investigative and procedural actions, including lengthy forensic examinations, interrogations of a large number of witnesses living in various subjects of the Russian Federation, as well as abroad, the study and inspection of a significant amount of customs, accounting and banking documents, the need to establish and analyze numerous interrelated financial and business transactions carried out over a long period of time, related to the illegal withdrawal of funds outside the Russian Federation, the volume of the criminal case, which often amounts to more than 100 volumes.

REFERENCES

Abdullaev, I. S., & Khamraev, K. I. (2020). Modeling factors affecting net assets of investment funds using autoregressive distributed lag (ARDL) model. *Journal of Critical Reviews*, 7(12), 987-990. <https://doi.org/10.31838/jcr.07.12.174>

Fadeev, P.V., Ivanov, D.A., Potapov, V.D., Vasyukov, V.F., Alimamedov, E.N. (2022). Classification Of Legal Assistance In Criminal Proceedings. *Lex Humana*, 15(1), 224–236.

Fedchenko, E., Gusarova, L., Timkin, T., Vankovich, I. & Volkova, V. (2024). Methodological approaches to assessing the quality of internal audit in the public administration sector of the Russian federation. *Universidad y Sociedad*, 16(3), 383-395.





Fedchenko, E., Timkin, T., Savina, N., Gorohova, D., Zueva, A. (2024). Development of Analytical Support for The Financial Controlling System in Government Bodies Of The Russian Federation. *Revista Relações Internacionais do Mundo Atual*, 2(44), 215-233.

Ivanov, D. A., Makeev, A. V., Polyakov, S. A., & Alimamedov, E. N. (2022a). Prosecutor's supervision over the activities of the bodies of preliminary investigation on compensation for damage caused by a crime at the stage of initiating a criminal case. *Relacoes Internacionais no Mundo Atual*, 4(37), 591-600. <https://doi.org/10.21902/Revrima.v4i37.5936>.

Ivanov, D. A., Tishutina, I. V., Dyablova, Y. L., Artemova, V. V., & Khmelev, S. A. (2022b). Seizure of property: Counteraction to the investigation of crimes and the execution of a sentence. *Juridicas CUC*, 18(1), 199–216. <https://doi.org/10.17981/juridcuc.18.1.2022.09>

Ivanov, D., Potapov, V., Vasyukov, V., Artemova, V., Alimamedov, E. (2023). The investigator's actions to compensate for the harm caused by the crime in determining the form of terminating the preliminary investigation. *Jurnal Cita Hukum*, 11(2), 1-11. <https://doi.org/10.15408/jch.v11i2.34006>.

Kassenova, G., Zhamiyeva, A., Zhildikbayeva, A., Doszhan, R., Sadvakassova, K. (2020). Digitalization of the company's financial resources (by the example of Air Astana JSC). *E3S Web of Conferences*, 159, 04021.

Matskevich, I.M. (2017). *The causes of economic crime: A textbook*. Moscow: SPS "Garant".

Nudel, S.L. (2015). *Criminal law protection of financial relations: Doctoral dissertation*. Moscow.

Osadchy, E., Abdullayev, I., Bakhvalov, S., Klochko, E., Tagibova, A. (2024). Jellyfish Search Algorithm Based Feature Selection with Optimal Deep Learning for Predicting Financial Crises in the Economy and Society. *Fusion: Practice and Applications*, 14(2), 186-198. <https://doi.org/10.54216/FPA.140215>

Pikurov, N.I. (2013). The fourth five-year plan of the Criminal Code of the Russian Federation: The relevance of norms on responsibility for economic crimes. *Laws of Russia: Experience, analysis, practice*, 10, 29-35.

Popenkov, A. V., Ivanov, D. A., Khoryakov, S. N., & Poselskaya, L. N. (2021). Ensuring the right of the suspect and the accused for defense. *Propositos y Representaciones*, 9(S3), 1270. <https://doi.org/10.20511/pyr2021.v9nSPE3.1270>

Pozdyshev, R.S. (2021). Features of the investigation of crimes related to the illegal withdrawal of capital abroad (Articles 193 and 193.1 of the Criminal Code of the Russian Federation). *Bulletin of the Voronezh Institute of the Ministry of Internal Affairs of Russia*, 4, 233-239.

