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## **ISSUING FICTITIOUS INVOICES: HISTORY, MODERNITY AND PROSPECTS**

**Abstract.** The article deals with problematic issues concerning decriminalizing a criminal offence and issuing and using fictitious invoices (Article 216 of the Criminal Code). Special attention is paid to the arguments justifying the independence of this norm from a predicate, decriminalized crime (art. 215 – false entrepreneurship).

The authors emphasize that the issuance of fictitious invoices is one of the main reasons for the growth of the shadow economy. In general, this affects the rights of bona fide businesses, hindering the development of entrepreneurship.

The initial introduction of this rule, as an auxiliary to «pseudo-entrepreneurship», currently does not correspond to reality, since it is an independent composition and a necessary condition for committing an offense in the form of tax evasion and money laundering.

**Keywords:** statement of fictitious invoices; pseudo-entrepreneurship; pseudo-entrepreneurship; decriminalization; shadow economy; statistical indicator; counterparty-buyer; fraud; legalization of criminal proceeds; unscrupulous entrepreneur.

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## **ЖАЛҒАН ШОТ-ФАКТУРАЛАР: ТАРИХ, ҚАЗІРГІ ЗАМАН ЖӘНЕ ПЕРСПЕКТИВАЛАР**

**Аннотация.** Мақала шеңберінде жалған шот-фактураларды жазу және пайдалану бойынша (ҚК 216-бабы) қылмыстық құқық бұзушылықты қылмысыздандыруға байланысты проблемалық мәселелер қаралады. Бұл норманың предикаттық, қылмысыздандырылған қылмыстан (215 – бап-жалған кәсіпкерлік) тәуелсіздігі негіздемесіне ерекше назар аударылады.

Авторлар жалған шот-фактураларды жазу көлеңкелі экономиканың өсуінің негізгі себептерінің бірі болып табылатынына және тұтастай алғанда кәсіпкерліктің дамуына кедергі келтіретін адал бизнес құқықтарына әсер ететініне назар аударады.

«Жалған кәсіпкерлікке» көмекші ретінде осы норманы бастапқы кезде енгізу қазіргі уақытта шындыққа сәйкес келмейді, өйткені ол дербес құрам және салық төлеуден жалтару және ақшаны заңдастыру түрінде құқық бұзушылық жасау үшін қажетті шарт болып табылады.

**Түйінді сөздер:** жалған шот-фактуралар; жалған кәсіпкерлік; жалған кәсіпкерлік; қылмысыздандыру; көлеңкелі экономика; статистикалық көрсеткіш; контрагент-сатып алушы; алаяқтық; қылмыстық кірістерді заңдастыру; жосықсыз кәсіпкер.

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## **ВЫПИСКА ФИКТИВНЫХ СЧЕТОВ-ФАКТУР: ИСТОРИЯ, СОВРЕМЕННОСТЬ И ПЕРСПЕКТИВЫ**

**Аннотация.** В рамках статьи рассматриваются проблемные вопросы, связанные с декриминализацией уголовного правонарушения, по выписке и использованию фиктивных счетов-фактур (ст. 216 УК РК) и приведены их основания. Особое внимание уделяется доводам обоснования самостоятельности данной нормы от предикатного, декриминализованного преступления (ст. 215 – лжепредпринимательство).

Авторы акцентируют внимание на том, что выписка фиктивных счетов-фактур является одной из основных причин роста теневой экономики, и в целом затрагивают права добросовестного бизнеса, препятствуя развитию предпринимательства.

Первоначальное введение данной нормы, как вспомогательной к «лжепредпринимательству», в настоящее время не соответствует действительности, т.к. является самостоятельным составом и необходимым условием для совершения правонарушения в виде уклонения от уплаты налогов и легализации денег.

**Ключевые слова:** выписка фиктивных счет-фактур; лжепредпринимательство; псевдопредпринимательство; декриминализация; теневая экономика; статистический показатель; контрагент-покупатель; мошенничество; легализация преступных доходов; недобросовестный предприниматель.

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*Introduction.* To date, countering economic crime and the shadow economy is one of the most critical areas, both at the international level and for States.

A prerequisite for achieving this goal is the identification and investigation of economic crimes that undermine the economy and pose a threat to the national security of the Republic in general.

The issuance of fictitious invoices is one of the main reasons for the growth of the shadow economy. It generally affects the rights of bona fide businesses, hindering the development of entrepreneurship.

These criminal actions lead to violations of the public procurement procedure and contribute to the commission of embezzlement of budget funds, financing of terrorism, tax evasion and the withdrawal of criminal proceeds abroad, and generally contribute to the outflow of investments from the country.

In July 2023, a government decree approved a new Comprehensive Plan to counter the shadow economy for 2023-2025, one of the many measures which fixed a point for preventing and suppressing the facts of issuing (cancelling) fictitious electronic accounts and filing false tax reports (paragraph 5)<sup>1</sup>.

According to the State Revenue Committee, the debt (arrears) for 2021-2022 amounted to 655 billion tenge, of which about 80% was

formed as a result of fictitious invoices issued<sup>2</sup>.

Thus, the country's economy suffers enormous damage yearly from such actions.

The criminal liability provided for under Article 216 of the Criminal Code of the Republic of Kazakhstan (The commission by a private business entity of actions to issue an invoice without actually performing work, rendering services, shipping goods to extract property benefits, causing significant damage to a citizen, organization or state) (from now on – the Criminal Code of the Republic of Kazakhstan) is one of the deterrent factors to prevent several economic offences, while acting as an instrument in ensuring the financial security of the state<sup>3</sup>.

*Materials and methods.* This publication was prepared using general and private scientific and comparative legal research methods. The legal basis of the study was the current Criminal Code of the Republic of Kazakhstan, other legislative acts, and statistical data on Article 216 of the Criminal Code of the Republic of Kazakhstan.

*Results and discussion.* The discussion on the decriminalization of Article 216 of the Criminal Code of the Republic of Kazakhstan began with the Law of the Republic of Kazakhstan, «On Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on improving the law enforcement system» dated July 3, 2017, when Article 215 of the Criminal Code of the Republic of Kazakhstan

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<sup>1</sup> Об утверждении Комплексного плана мероприятий по противодействию теневой экономике на 2023-2025 годы и признании утратившими силу некоторых решений Правительства Республики Казахстан: постановление Правительства Республики Казахстан от 14 июля 2023 г. № 589 [Электронный ресурс] – Режим доступа: <https://adilet.zan.kz/rus/docs/P2300000589> (дата обращения: 16.04.2024).

<sup>2</sup> Отчет № 1-М «О зарегистрированных уголовных правонарушениях» (Раздел 4) / Данные правовой статистики за 2019-2023 гг. // Информационный сервис КПСиСУ ГП РК [Электронный ресурс] – Режим доступа: <https://www.qamqor.gov.kz/crimestat/statistics> (дата обращения: 04.05.2024).

<sup>3</sup> Penal Code of the Republic of Kazakhstan: The Code of the Republic of Kazakhstan dated 3 July 2014 № 226-V of the Law of the Republic of Kazakhstan [Electronic resource] – Access mode: <https://adilet.zan.kz/eng/docs/K140000226> (Access date: 04.05.2024).

(pseudo-entrepreneurship) was decriminalized<sup>4</sup>.

Legal scholars who advocate excluding this rule must recognize it properly; there is a well-justified historical justification.

This offence is a «parental» component of «pseudo-entrepreneurship», which was regarded as one type of transaction pursuing illegal goals, along with transactions aimed at illegally obtaining loans, tax evasion, concealment of prohibited activities, illicit income generation, and (or) extraction of other property benefits.

Thus, the disposition of Article 216 of the Criminal Code of the Republic of Kazakhstan appeared at the end of 2009, when the Code was supplemented by Article 192-1 of the Criminal Code of the Republic of Kazakhstan, which provided for «the commission by a private business entity of a transaction (transactions), including through the use of an invoice, without actually performing work, rendering services, shipping goods, pursuing illegal purposes and causing major damage to a citizen, organization, or state»<sup>5</sup>.

These changes were preceded by the regulatory resolution of the Supreme Court of the Republic of Kazakhstan «On certain issues of the application of legislation on pseudo-entrepreneurship» dated January 12, 2009, № 1, which clarifies the correct and uniform application of the current legislation on pseudo-entrepreneurship<sup>6</sup>. During this period, many problems arose in applying this type of article, which required urgent improvement of criminal legislation.

The introduction of Article 192-1 of the Criminal Code of the Republic of Kazakhstan has become a kind of protection for individual entrepreneurs who have become victims (unwitting participants) of pseudo-entrepreneurial activity.

In particular, when an enterprise was recognized as a false enterprise based on a court decision (verdict), all transactions made on its behalf were subject to cancellation and invalidation. Accordingly, bona fide entrepreneurs who did not know about the criminal intentions had to pay taxes and suffer negative consequences.

For this reason, at the legislative level, criminal liability was introduced for one-time transactions without actually performing work, rendering services, or shipping goods.

These changes are a historical starting point, the emergence of a new and separate criminal liability structure «for issuing invoices without actually performing work, rendering services, shipping goods», without the term «pseudo-entrepreneurship».

According to the legislator, these norms of the Criminal Code of the Republic of Kazakhstan were supposed to work in pairs, and both persons engaged in pseudo-entrepreneurship and those who facilitated them through transactions that did not have the «intention to carry out entrepreneurial activities», including by issuing invoices without actually fulfilling them, were to be brought to criminal responsibility works, provision of services, shipment of goods.

The predicate crime itself – «false entrepreneurship» (Article 192 of the Criminal Code of the Republic of Kazakhstan) – was introduced into the Criminal Code of the Republic of Kazakhstan in 2009 and was repeatedly modified before its decriminalization (2015) from the original version without qualifying signs to the latest edition with qualifying signs and tougher sanctions<sup>7, 8</sup>.

2014 was marked by the adoption of the new Criminal Code of the Republic of Kazakhstan, where the word «transactions (transactions)»

<sup>4</sup> О внесении изменений и дополнений в некоторые законодательные акты Республики Казахстан по вопросам совершенствования правоохранительной системы: закон Республики Казахстан от 3 июля 2017 г. № 84-VI [Электронный ресурс] – Режим доступа: <https://adilet.zan.kz/rus/docs/Z1700000084#z216> (дата обращения: 14.02.2024).

<sup>5</sup> О внесении изменений и дополнений в некоторые законодательные акты Республики Казахстан по вопросам пресечения лжепредпринимательства: Закон Республики Казахстан от 08 декабря 2009 г. № 225-IV [Электронный ресурс] – Режим доступа: [https://adilet.zan.kz/rus/docs/Z0900000225\\_#z6](https://adilet.zan.kz/rus/docs/Z0900000225_#z6) (дата обращения: 14.02.2024).

<sup>6</sup> О внесении изменений и дополнений в некоторые законодательные акты Республики Казахстан по вопросам гуманизации уголовного законодательства и усиления гарантий законности в уголовном процессе: закон Республики Казахстан от 18 янв. 2011 г. № 393-IV [Электронный ресурс] – Режим доступа: <https://adilet.zan.kz/rus/docs/Z1100000393#z177> (дата обращения: 15.02.2024).

<sup>7</sup> The same source.

<sup>8</sup> О внесении изменений и дополнений в некоторые законодательные акты Республики Казахстан по вопросам совершенствования правоохранительной деятельности и дальнейшей гуманизации уголовного законодательства: Закон Республики Казахстан от 09 ноября 2011 г. № 490-IV [Электронный ресурс] – Режим доступа: <https://adilet.zan.kz/rus/docs/Z1100000490#z189> (дата обращения: 15.02.2024).

was removed from Article 216 and the word «action» was used instead. The norm was expanded, and parts 2 and 3 were added with qualifying signs<sup>9</sup>.

The new era of Article 216 of the Criminal Code of the Republic of Kazakhstan began with the initiative of the National Chamber of Entrepreneurs Atameken, which pursued humane development goals for business. The Law of the Republic of Kazakhstan «On Amendments and Additions to Certain Legislative Acts of the Republic of Kazakhstan on improving criminal, Criminal procedure legislation and the activities of law enforcement and special State bodies» dated July 12, 2018,

№ 180, introduced significant changes in the sanctions of Article 216 of the Criminal Code of the Republic of Kazakhstan, which speak not only about the exclusion of lower sanctions thresholds when the imposition of punishments, but also the reduction of sentences in general<sup>10</sup>.

For more complete information, we will give examples of the criminal codes of foreign countries:

Ukraine and Latvia have decriminalized the norms of «pseudo-entrepreneurship» and «issuing fictitious invoices»<sup>11, 12</sup>;

in the Criminal Code of Turkey, one of the oldest codes (1926), such crimes were not initially envisaged<sup>13</sup>;

the Republic of Moldova, firstly, retained the article «pseudo-entrepreneurship» (Article 42) and also supplemented Article 335-1 (Forgery of accounting documents), which provided not only for the «statement of fictitious invoices» but also for «any other accounting document or report containing complex information»<sup>14</sup>.

The topic of decriminalizing Article 216 of the Criminal Code of the Republic of Kazakhstan has been raised on the Internet in recent years

as a topic of debate, but in recent years, it has been the focus of special attention, and now the question of its exclusion is being raised.

Thus, the following grounds for decriminalization are distinguished:

1. The absence of a «parent» composition – Article 215 of the Criminal Code of the Republic of Kazakhstan (pseudo-entrepreneurship) and a sufficient criterion for the public danger of this act within the framework of administrative legislation.

2. The composition of Article 216 of the Criminal Code of the Republic of Kazakhstan is an integral part of the objective side of tax evasion, fraud, etc. It is not subject to a separate criminal qualification.

3. The absence of judicial practice specifying socially dangerous consequences and the desired goals of persons in the commission of this act. Only abstract, according to the investigation and the court, the ultimate goals of the parties to the transaction, etc.

4. There are no objective grounds to consider the issuance of invoices a public attitude deserving of separate criminal legal protection, a biased attitude towards the ultimate goals of such transactions, or a lack of a presumption of honesty.

Opposing this proposal, we present the following arguments.

These arguments do not correspond to reality; it is necessary to understand that changes in the law occurred only in terms of the abolition of the specified article and the concept of «pseudo-entrepreneurship», according to the new legislation, the mechanism of committing such a crime remained criminal, which consists, as a rule, in the extract (without actually performing the work itself, rendering services and shipping goods) of fictitious accounting documents

<sup>9</sup> Penal Code of the Republic of Kazakhstan: The Code of the Republic of Kazakhstan dated 3 July 2014 № 226-V of the Law of the Republic of Kazakhstan [Electronic resource] – Access mode: <https://adilet.zan.kz/eng/docs/K1400000226> (Access date: 04.05.2024).

<sup>10</sup> О внесении изменений и дополнений в некоторые законодательные акты Республики Казахстан по вопросам совершенствования уголовного, уголовно-процессуального законодательства и деятельности правоохранительных и специальных государственных органов: закон Республики Казахстан от 12 июля 2018 г. № 180-VS PHP [Электронный ресурс] – Режим доступа: <https://adilet.zan.kz/rus/docs/Z1800000180> (дата обращения: 15.02.2024).

<sup>11</sup> Criminal Code of Ukraine No. 2341-III dated April 5, 2001 (with amendments and additions as of 03/28/2024) [Electronic resource] – Access mode: <https://legislationline.org/taxonomy/term/20395> (Access date: 04.05.2024).

<sup>12</sup> The Criminal Code of Latvia [Electronic resource] – Access mode: <https://www.at.gov.lv/en/tiesu-prakse/judikaturas-nolemumu-arhivs/kriminallietu-departaments/klasifikators-pec-lietu-kategorijam/latvijas-kriminalkodekss> (Access date: 04.05.2024).

<sup>13</sup> The Turkish Criminal Code of 1926 [Electronic resource] – Access mode: [https://wipolex-res.wipo.int/edocs/lexdocs/laws/en/tr/tr171en.html#:~:text=Turkish%20Criminal%20Code%20\(Law%20No,5237%20of%20September%2026%2C%202004\)&text=ARTICLE%201%2D%20\(1\)%20The,to%20discourage%20commitment%20of%20offences](https://wipolex-res.wipo.int/edocs/lexdocs/laws/en/tr/tr171en.html#:~:text=Turkish%20Criminal%20Code%20(Law%20No,5237%20of%20September%2026%2C%202004)&text=ARTICLE%201%2D%20(1)%20The,to%20discourage%20commitment%20of%20offences) (Access date: 04.05.2024).

<sup>14</sup> Criminal Code of the Republic of Moldova No. 985-XV dated April 18, 2002 (with amendments and additions as of 11/24/2023) [Electronic resource] – Access mode: <https://www.refworld.org/legal/legislation/natlegbod/2002/en/104338> (Access date: 04.05.2024).



(invoice, etc.), where they are accomplices in two different crimes in aggregate (art. 216, 245 of the Criminal Code), the actions of each of which are a necessary condition for the commission of the actions of another accomplice.

Suppliers issue fictitious invoices for interest, i.e., to extract property benefits; in turn, the intent of the counterparty buyer is tax evasion.

B. Seitov, in his article «On improving criminal law norms and classification of tax crimes», also refers to Article 216 of the Criminal Code of the Republic of Kazakhstan as tax crimes [1, 34 p.].

Some entrepreneurs perceive the benefits provided, in the form of reducing the tax burden and other advantages to improve business and favorable conditions for its development, as an excuse to avoid the obligations imposed on them by the state [2, 249 p.].

The economy of such companies has zero utility coefficient: there is no production, no jobs, and so on – it is not uncommon for their registrations to be recognized as illegal during court proceedings.

According to paragraph 16 of the normative resolution of the Supreme Court, «On certain issues of the application of legislation by courts in cases of criminal offences in the field of economic activity», dated January 24, 2020, № 3, before calculating the appropriate amounts of taxes, the tax authority shall carry out based on a conviction that has entered into force or a decision to terminate proceedings on a non-rehabilitating basis, which is given legal assessment of illegal actions of a person for issuing invoices without actually performing work, rendering services, shipments of goods<sup>15</sup>.

In this regard, the Financial Monitoring Agency of the Republic of Kazakhstan prosecutes persons who evaded paying taxes by making statements of fictitious invoices after a conviction under Article 216 of the Criminal Code of the Republic of Kazakhstan or their termination on non-rehabilitating grounds.

Thus, the public danger of such actions has not gone away, and with their help, multibillion-dollar funds are being withdrawn into «shadow»

circulation, causing significant harm to the state's economic foundations.

The following argument in favor of the efficiency of this norm is the current reality: One of the most common ways to legalize criminal proceeds and evade taxes is for private business entities to issue fictitious invoices (Article 216 of the Criminal Code of the Republic of Kazakhstan).

Unscrupulous entrepreneurs use companies issuing fictitious invoices for allegedly delivered goods, work performed, or services rendered to avoid paying taxes, legalize the illegal turnover of petroleum products, smuggle goods, and embezzle budget funds.

As a result, counterparty buyers evade taxes, withdraw money through false enterprises, including abroad.

The return of illegally withdrawn assets from abroad is one of the priorities set by the President of the Republic of Kazakhstan to the law enforcement agencies of the Republic of Kazakhstan<sup>16</sup>.

Another controversial opinion of legal scholars is the comparison of a fictitious invoice statement (Article 216 of the Criminal Code of the Republic of Kazakhstan) with the composition of fraud (Article 190 of the Criminal Code of the Republic of Kazakhstan), noting such superficial similarities as «the use of deception», «selfish purpose» and causing «property damage to an individual, organization or state». At the same time, S. Rakhmetov accurately divided these compositions, rightly recognizing economic crimes, including Article 216 of the Criminal Code of the Republic of Kazakhstan, more dangerous, both: if possible, causing damage to a much larger number of victims than in fraud, and the difference in the threshold amount of criminal liability [3, Pp. 130-131].

T. Khasanov expressed a similar point of view in 2017, after changing the Criminal Code, as a supporter of the unjustified decriminalization of pseudo-entrepreneurship. It recognizes signs of fraud in pseudo-entrepreneurship, expressed in imitation of regular entrepreneurial activity,

<sup>15</sup> О некоторых вопросах применения судами законодательства по делам об уголовных правонарушениях в сфере экономической деятельности: нормативное постановление Верховного Суда Республики Казахстан от 24 янв. 2020 г. № 3 [Электронный ресурс] – Режим доступа: <https://adilet.zan.kz/gus/docs/P200000003S> (дата обращения: 04.05.2024).

<sup>16</sup> Конструктивный общественный диалог – основа стабильности и процветания Казахстана: послание народу Казахстана: от 02 сент. 2019 г. [Электронный ресурс] – Режим доступа: [https://www.akorda.kz/ru/addresses/addresses\\_of\\_president/poslanie-glavy-gosudarstva-kasym-zhomarta-tokaeva-narodu-kazahstana](https://www.akorda.kz/ru/addresses/addresses_of_president/poslanie-glavy-gosudarstva-kasym-zhomarta-tokaeva-narodu-kazahstana) (дата обращения: 04.05.2024).

by creating a private enterprise entity used to cover up activities to extract illegal profits and also making a suggestion about the need to introduce such a composition as «financial fraud» in domestic criminal legislation [4, 213 p.].

An important point in favor of Article 216 of the Criminal Code of the Republic of Kazakhstan is the statistical indicators for five years (from 2019 to 2023), so:

the bodies of criminal prosecution under Article 216 of the Criminal Code of the Republic of Kazakhstan registered 1,669 criminal offences during the specified period;

the dynamics of this criminal offence are chaotic, at first, in 2020, there was a hypergrowth of 54%, and from 2021 to 2023, there was a stable decrease in the number of registered criminal offences, which amounted to 59,2% compared to 2019;

according to convicted persons in courts under this article, also in 2020, there was a decrease in the number of convicts by 50%, and after the exact opposite – a stable increase of 106% compared to 2019;

from 2019 to 2023, indicators such as utility indicators increased: «the number of damages reimbursed in cases sent to court» by 5.5 times and the «established amount of damage caused by the offence» by ten times<sup>17</sup>.

In favor of the prospects of this norm, the fact that in 2020 the Supreme Court of the Republic of Kazakhstan adopted normative resolutions «On some issues of the application of legislation by courts in cases of criminal offences in the field of economic activity» № 3 and № 6, where the elements of the investigated corpus delicti are detailed: «the objective side» (paragraph 13), «subject» (paragraph 14), the concepts of «continued» and «repetition» (paragraphs 15-17) and the amount of damage (paragraph

18)<sup>18, 19</sup>.

It would not be correct if we did not mention the existence of administrative responsibility for «issuing fictitious invoices» (Article 280) and «Violation of the procedure for issuing invoices, as well as violation of the accounting system for the movement of goods included in the list» (Article 281-1) The Code of the Republic of Kazakhstan «On Administrative Offences» (from now on – the Administrative Code)<sup>20</sup>. Although, in our opinion, this fact does not discredit or detract from the significance of Article 216 of the Criminal Code of the Republic of Kazakhstan. By observing the principle of balanced offences, domestic legislation provided the presence of equivalent crimes in both the Criminal Code and the Administrative Code.

*Conclusion.* Despite the decrease in the number of registered criminal cases under Article 216 of the Criminal Code of the Republic of Kazakhstan over the past five years, which is natural for a rule-of-law state, there is a statistical increase in such indicators as the number of convicted persons, the amount of damage caused by a few registered criminal offences, which undoubtedly indicates the seriousness of the approach of investigative units to registration and conducting a pre-trial investigation into these categories of offences.

In our opinion, the final point in the dispute is the independent existence of this criminal offence, and undoubtedly, the assessment of effectiveness was an indicator of the growth in the recoverability of damage caused at the pre-trial investigation stage.

Based on the above, we believe that this norm is not subject to decriminalization, as it is necessary to combat the shadow economy, protect the rights of bona fide entrepreneurs, and ensure the country's economic security.

<sup>17</sup> Отчет № 1-М «О зарегистрированных уголовных правонарушениях» (Раздел 4) / Данные правовой статистики за 2019-2023 гг. // Информационный сервис КПСиСУ ГП РК [Электронный ресурс] – Режим доступа: <https://www.qamqor.gov.kz/crimestat/statistics> (дата обращения: 04.05.2024).

<sup>18</sup> О некоторых вопросах применения судами законодательства по делам об уголовных правонарушениях в сфере экономической деятельности: нормативное постановление Верховного Суда Республики Казахстан от 24 янв. 2020 г. № 3 [Электронный ресурс] – Режим доступа: <https://adilet.zan.kz/rus/docs/P200000003S> (дата обращения: 04.05.2024).

<sup>19</sup> О внесении изменений и дополнений в некоторые нормативные постановления Верховного Суда Республики Казахстан: нормативное постановление Верховного Суда Республики Казахстан от 11 дек. 2020 г. № 6 [Электронный ресурс] – Режим доступа: <https://adilet.zan.kz/rus/docs/P200000006S> (дата обращения: 04.05.2024).

<sup>20</sup> On Administrative Infractions: The Code of the Republic of Kazakhstan dated 5 July 2014 № 235-V [Electronic resource] – Access mode: <https://adilet.zan.kz/eng/docs/K1400000235> (Access date:14.02.2024).

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