

Criminal Offences in Production and Trade in the System of Offences Against Economic Interests of the Republic of Serbia

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Abstract

Criminal law protection of economic relations is gaining more and more importance, especially after the end of the Second World War. With the development of the economy, there are changes in the field of incrimination of offences against economic interests, as well as criminal offences related to production and trade, which is one of the reasons for constant monitoring of legal legislation in this area. The commission of criminal offences in connection with production and trade endangers the economic system as a whole or certain of its institutes, and the occurrences of organized commission of these criminal offences, which take on the characteristics of professional criminality, attract special attention, hence the need for a more detailed analysis of the relevant issues arises, both from the normative and from the aspect of representation of these criminal offences in the economy of the Republic of Serbia.

The aim of this work is to indicate the characteristics of offences against economic interests of the Republic of Serbia, as well as the position of criminal offences related to production and trade in the system of offences against economic interests.

Keywords: *criminal protection, economic system, production, trade*

I. Introduction

Offences against economic interests are directed against the economy, that is, against the social relations that govern the process of production and distribution. The regulation of relations that rule in the economy is very diverse, because they are based on differences in the economic system, in the socio-economic organization, as well as different economic conditions and different interests that are protected by that regulation in certain countries. The group of offences against economic interests in the legislation of the Republic of Serbia is given due importance and they are provided as a separate group of criminal offences. Criminal offences from this group are directed against the economy as a whole or against certain of its branches, as well as against social relations in the economy, which are based on the principles of the existing economic system.

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II. Characteristics of Offences Against Economic Interests

In modern criminal law, economic criminal offences have a special significance and special attention is paid to their prescription. The specificities of criminal offences in the economy, as phenomena in society, condition the need for adequate legal solutions in the field of criminal protection against this type of criminality. The starting point for understanding offences against economic interests are the constitutional principles on which economic relations are based. According to Article 82 of the Constitution of the Republic of Serbia¹, "economic organization in the Republic of Serbia rests on the market economy, open and free market, freedom of entrepreneurship, independence of economic entities and equality of private and other forms of property." The Republic of Serbia is a unique economic area with a unique market for goods, labor, capital, and services. The impact of the market economy on the social and economic position of employees is harmonized through social dialogue between trade unions and employers." In the legislation of the Republic of Serbia, offences against the economic interests are provided as a separate group of criminal offences. Criminal offences are without any doubt socially dangerous acts and according to Provision 14 of the current Criminal Code, a criminal offence is an offence set forth by the law as such, which is illegal and which is concealed, while a criminal offence does not exist if illegality or guilt is excluded, even though there are all the features of a criminal offence determined by law. Srzentić² states that in contemporary criminal legislation, economic criminal offences are very diverse, and they were such in previous periods, which affects the fact that the regulations defining these criminal offences are subject to frequent changes. The consequence of the need to determine adequate forms of criminal law protection of certain social relations in the economy in the various changing conditions of economic life that exist in certain countries is stated, which is achieved through the protection of a certain economic system and its proper functioning in the economic life of a certain country.

The great dynamics in the development and movement of economic and property changes in relations must have an effect on the dynamics and structure of socially dangerous attacks on the economy. This also requires a change in the incriminations of offences against economic interests, through changes in the description of some of the already existing criminal offences or the incrimination of new types of attacks on the economy, or that some outdated forms of attacks which have lost their significance and social danger, are decriminalized. It is important to emphasize that the process of accession negotiations with the European Union, within the framework of Chapter 23, created a series of reform tasks that actualized certain issues, which the professional and scientific public had pointed out for years³. One of the reform requests refers to the revision of offences against economic interests in the Criminal Code, which was done by the Law on Amendments and Additions to the Criminal Code from 2016, which introduced significant novelties in Chapter XXII. In the case of certain offences against

¹ Constitution of the Republic of Serbia, Official Gazette of the RS, no. 98/06. (*SR: Ustav Republike Srbije, Službeni glasnik RS, br. 98/06.*)

² F. Bačić, N. Srzentić, *Komentar Krivičnog zakona SFRJ* [Commentary on the Criminal Code of the SFRY], Belgrade, *Savremena administracija*, 1978, p. 502.

³ M. Kolaković Bojović, *Privredna krivična dela i Poglavlje 23* [Economic criminal offences and Chapter 23] in I. Stevanović and V. Čolović (eds.), *Privredna krivična dela* [Economic criminal offences], 2017, pp. 95-106, Belgrade, Institut za kriminološka i sociološka istraživanja i Institut za uporedno pravo [Institute of Criminological and Sociological Research and The Institute of Comparative Law], p. 95.

economic interests, there was a need for a conceptually different approach, as well as for a different legal prescription of certain criminal offences. Several new criminal offenses were introduced, while some were decriminalized. The group of offences against economic interests, which included 25 criminal offences, was increased to 29 offences against economic interests, and a new system of offences against economic interests was given, that is, their arrangement and grouping were carried out according to certain criteria, the most important of which is their kinship. A significant change in this chapter is the decriminalization of certain criminal offences, namely: abuse of authority in the economy, issuing checks and using cards without coverage, abuse of a monopolistic position and misleading customers, as well as the negligent form of the criminal offence of causing bankruptcy. Within this group of criminal offences, new incriminations were added: Fraud in Conducting Business Activity (now Art. 223 of the CC), Fraud in Insurance (new Art. 223a of the CC), Fraud in Conducting Business Activity (now Art. 224 of the CC), Abuse of Trust in Conducting Business Activity (now Art. 224a of the CC), Abuse in Privatization Procedure (new Art. 228a of the CC), Conclusion of a Restrictive Agreement (now Art. 229 of the CC), Accepting Bribes in Conducting of Business Activity (now Art. 230 of the CC), Giving Bribe in Conducting of Business Activity (now Art. 231 CC)⁴. Tanjević states that it is considered that the new criminal offences are not actually new, but rather incriminations that existed in the group of criminal offences against property and against official duty, and that in fact, it is about the introduction of special forms of existing crimes⁵. The legal description of several offences against economic interests has changed to a significant extent, and in some cases, it is only a consequence of the fact that it is no longer prescribed that the perpetrator can be a responsible person, but any person who carries out the act of execution and other features of the criminal offence. In this regard, with the criminal offence of abuse of the position of a responsible person - which was introduced by the Law on Amendments and Additions to the Criminal Code from 2012⁶ instead of the criminal offence of negligent work in economic operations, it was necessary to delineate the responsibility of the official and the responsible person, for the reason that it is about two entities with different powers in different areas⁷. The legislator recognized that it is necessary to separate the criminal offences of corruption in the public and private sectors, and that is why, in addition to the criminal offence of Fraud in Conducting Business Activity (Art. 224), he also prescribed the criminal offence of Accepting Bribes in Conducting of Business Activity (Art. 230), as well as Giving Bribe in Conducting of Business Activity

⁴ More in: D. Kolarić, *Pregled na Zakon o izmenama i dopunama Krivičnog zakonika (krivična dela protiv privrede)* [Review of the Law on Amendments to the Criminal Code (Offences Against Economic Interests)] in I. Stevanović and V. Čolović (eds.), *Privredna krivična dela [Economic criminal offences]*, pp. 35-46, Belgrade, Institut za kriminološka i sociološka istraživanja i Institut za uporedno pravo [Institute of Criminological and Sociological Research and The Institute of Comparative Law], 2017.

⁵ N. Tanjević, *Privredni kriminal u Republici Srbiji – stanje i izazovi [Economic crime in the Republic of Serbia - situation and challenges]* in J. Kostić and A. Stevanović (eds.), *Finansijski kriminalitet [Financial crime]* pp. 237-253, Belgrade, Institut za uporedno pravo i Institut za kriminološka i sociološka istraživanja [The Institute of Comparative Law and Institute of Criminological and Sociological Research], 2018, p. 241.

⁶ The Law on Amendments and Additions to the Criminal Code, Official Gazette of the RS, no. 122/12.

⁷ More in: M. Kulić, *Zloupotreba položaja odgovornog lica u sudskoj praksi u RS [Abuse of the position of the responsible person in court practice in the RS]* in M. Bejatović (ed.), *Nezavisnost pravosuđa – zbornik radova [Independence of the Judiciary – collection of papers]*, pp. 45-56, Novi Sad, the Faculty of Law for Commerce and Judiciary in Novi Sad, 2017; J. Dragoljović, G. Grujić, *Krivično delo zloupotrebe položaja odgovornog lica. Pravo – teorija i praksa [Criminal offence of abuse of the position of a responsible person. Law - theory and practice]*, 2018, 35(4-6), pp. 30-44.

(Art. 231)⁸. Structural economic changes in the world in the 21st century have increased the possibilities of organized criminality in the field of insurance fraud as well, and for that reason the prescription of this criminal offence as a separate criminal offence is justified⁹.

In addition to the fact that the Criminal Code underwent the mentioned major changes in the system, which refers to offences against economic interests, in the law of the Republic of Serbia, there is a tendency to further increase and spread the incrimination of offences against economic interests, in secondary or supplementary criminal legislation¹⁰. Secondary criminal legislation consists of criminal law provisions found in special laws, which taken as a whole are not criminal laws, but regulate different areas and, together with the Special Part of the Criminal Code, form the whole of the special part of the criminal law of the Republic of Serbia. The non-introduction of criminal offences from secondary criminal legislation into the Criminal Code is a consequence of the fact that the number of such offences is relatively small, as well as the fact that the matter regulated by those laws, such as laws in the field of economy, is subject to more frequent changes, and if these offences were included in the Criminal Code, frequent changes in economic legislation would imply frequent changes in the Criminal Code. This is generally avoided due to the fact that criminal codes contain material that is relatively stable and not subject to frequent changes¹¹. Turanjanin states that although there are numerous offences against economic interests in secondary criminal legislation, in practice they hardly ever appear. However, their very existence indicates the need to clarify certain provisions, which are often not clear enough¹². Offences against economic interests from secondary criminal legislation are provided for in the following laws: the Company Law¹³, the Insurance Law¹⁴, the Law on the Capital Market¹⁵, the Bankruptcy

⁸ More on the analysis of these criminal acts in: J. Dragojlović, I. Milošević, *Krivična dela davanja i primanja mita u obavljanju privredne delatnosti [Criminal offence of giving and receiving bribes in the conducting of business activity]*, *Kultura polisa*, 15(35), 2018, pp. 383-392; M. Škulić, *Zloupotreba položaja odgovornog lica – ratio legis i neki nedostaci postojeće inkriminacije [Abuse of the position of the responsible person - ratio legis and some shortcomings of the existing incrimination]* in I. Stevanović and V. Čolović (eds.), *Privredna krivična dela [Economic criminal offences]*, pp. 69-94, Belgrade, Institut za kriminološka i sociološka istraživanja i Institut za uporedno pravo [Institute of Criminological and Sociological Research, and The Institute of Comparative Law], 2017.

⁹ More in: I. Tošić, *Prevara u osiguranju i njene vrste [Fraud in insurance and its types]* in I. Stevanović and V. Čolović (eds.), *Privredna krivična dela [Economic criminal offences]*, pp. 269-282, Belgrade, Institut za kriminološka i sociološka istraživanja i Institut za uporedno pravo [Institute of Criminological and Sociological Research, and The Institute of Comparative Law], 2017.

¹⁰ D. Jovašević, *Krivično pravo – posebni deo [Criminal law - special part]*, Belgrade, Dossier, 2017, p. 148.

¹¹ Đ. Đorđević, D. Kolarić, *Krivično pravo – posebni deo [Criminal law - special part]*, Belgrade, University of Criminal Investigation and Police Studies, 2020, p. 2.

¹² More in: V. Turanjanin, *Privredna krivična dela iz sporednog krivičnog zakonodavstva [Commercial crimes from secondary criminal legislation]*, in I. Stevanović and V. Čolović (eds.), *Privredna krivična dela [Economic criminal offences]*, pp. 203-214, Belgrade, Institut za kriminološka i sociološka istraživanja i Institut za uporedno pravo [Institute of Criminological and Sociological Research and The Institute of Comparative Law], 2017.

¹³ See: Article 581 – giving a statement of untrue content, Article 582 – concluding a legal transaction or taking action in case of personal interest, Article 583 - violation of the duty to avoid conflicts of interest and Article 584 - violation of the duty of the representative to act in accordance with restrictions on the power of attorney, Official Gazette of the RS, no. 36/11, 99/11, 83/14 – dr. law, 5/15, 44/18, 95/18 and 91/19.

¹⁴ See: Article 256 – unauthorized performance of insurance activities, Article 257 - giving false opinions and reports and Article 258 - giving a false assessment, Official Gazette of the RS, no. 139/14.

¹⁵ See: article 281 – prohibition of market manipulation, article 282 – use, disclosure and recommendation of insider information, 283 - unauthorized provision of investment services, Official Gazette of the RS, no. 31/11, 112/15, 108/16, 9/20 and 153/20.

Law¹⁶, the Law on Takeovers of Joint Stock Companies¹⁷, the Law on the Procedure of Registration with the Serbian Business Registers Agency¹⁸, the Law on Banks¹⁹, the criminal legislation is almost reduced to the field of economy in a broader sense. Secondary criminal legislation mainly provides for criminal offences in various areas of the economy²⁰. Offences against economic interests are numerous and different in content, which is why there is a dilemma as to whether it is even possible to talk about their common characteristics²¹. Given that the concept of a criminal offence against the economy should be determined through a group protective object, the question can be raised, what kind of economic model should be protected, because which incriminations will be prescribed in this area depends exactly on that. Stojanović states that the dominant position is that it should be a market economy, that is, an economy whose basic starting point and fundamental element for its formation is the free market, which means that the freedom and equality of entrepreneurs should also be prioritized during criminal law protection, and not the protection of economic relations itself²². Bearing in mind certain offences against economic interests, it can be seen that some special economic interests are also being protected, primarily the interests of the state in certain economic areas (in the areas of the banking, foreign exchange, customs, tax system etc.). Without denying the need to intervene in certain sensitive segments of the economy with criminal law, Stojanović believes that this should not be the dominant orientation when prescribing incriminations in this area. He is of the opinion that in this area of the economy, criminal law should provide additional protection, which would ensure equal business conditions for all economic subjects, that is, provide a sufficiently wide area, within which economic and market mechanisms will operate, and above all the law of supply and demand, free competition of business entities, which should have positive effects for all members of society²³.

The perpetrator of offences against economic interests can be any person, but some of them appear as the perpetrator of a responsible person in a company or other business entity. In the legal sense, a responsible person according to the provisions of Article 112, paragraph 5 of the Criminal Code is considered "a person who, on the basis of law, regulation or authorization, performs certain tasks of management, supervision or other tasks from the activities of a legal entity, as well as a person who is actually entrusted with

¹⁶ See: Article 205 – disposal of assets of the bankrupt debtor after the opening of bankruptcy proceedings, Article 206 – false presentation and concealment of facts in a pre-prepared reorganization plan, Official Gazette of the RS, no. 104/09, 99/11 – dr. law, 71/12 – US decision, 83/14, 113/17, 44/18 and 95/18.

¹⁷ See: article 44 – offering or promising gifts, services or other benefits, article 45 – misuse of privileged information and article 46 – publication of false information, Official Gazette of the RS, no. 46/06, 107/09, 99/11 and 108/16.

¹⁸ See Article 45, Official Gazette of the RS, no. 99/11, 83/14 and 31/19.

¹⁹ See Articles 135, 136 and 136a (unnamed criminal acts), Official Gazette of the RS, no. 107/05, 91/10 and 14/15.

²⁰ Z., Stojanović, *Komentar Krivičnog zakonika od 1. decembra 2019. godine i prema stanju zakonodavstva od 21. maja 2019. godine* [Commentary on the Criminal Code as of December 1, 2019 and according to the state of the legislation as of May 21, 2019], Belgrade, Official Gazette, 2019, p. 737.

²¹ Lj. Lazarevic, *cited*, pp. 259-260.

²² Z. Stojanović, *Krivična dela protiv privrede u KZ Srbije* [Offences against economic interests in the CC of Serbia] in A. Radovanov, S. Nogo and V. Lakićević (eds.), *Promene u pravnom sistemu Republike Srbije: zbornik radova* [Changes in the legal system of the Republic of Serbia: Collection of papers], pp. 109-122, Novi Sad, University Business Academy, 2008, p. 109.

²³ *Ibid.*, p. 109-110.

the performance of those jobs. A responsible person is also considered an official when it comes to criminal acts in which a responsible person is designated as the perpetrator, and in this code they are not provided for in the chapter on criminal offences against official duties, i.e. as criminal offences of an official.” According to the provisions of Article 112, paragraph 21 of the Criminal Code, “a business entity, another legal entity that carries out economic activity and an entrepreneur are considered to be the subject of business operations. A legal entity that, in addition to its basic activity, also performs an economic activity is considered a business entity only when it performs that activity”.

The specificity of the criminal law of the Republic of Serbia is reflected in the existence of several types of criminal offences. Among those offences, there are also such offences that injure or endanger the economic or financial system, and which are not provided for in the criminal legislation. We are talking about commercial offences and economic misdemeanors, which together with economic offences constitute economic delinquency.²⁴

A criminal offence is an unlawfully concealed act, which is determined by law as a criminal offence, while a misdemeanor is an illegal offence, which is prescribed as a misdemeanor by law or another regulation of the competent authority and for which a misdemeanor sanction is prescribed. The difference between these two types of public law delicts is based on formal elements, that is, the character of the regulation that determines and defines them. In summary, if the law defines illegal and hidden behavior as a criminal offence, then there is this type of delict, and vice versa²⁵. Commercial offences are socially harmful activities of legal entities, their responsible persons and entrepreneurs, which violate the rules on economic and financial operations and which can cause serious consequences for the economy and economic relations²⁶.

The consequences of criminal acts against the economy are different and are realized on different objects of action. They consist in harming or endangering protected goods, and their manifestation is manifested through failure to perform certain economic tasks, causing disruptions in production and distribution, destruction, or damage to natural resources etc. Through the realization of individual consequences, a general consequence is also caused, which is characteristic of offences against economic interests, which is endangering the existing economic relations in the state²⁷. It is characteristic of offences against economic interests that they are subject to frequent changes, and for these reasons, the dynamism of social relations that are protected by them, requires that the forms of criminal law protection be timely adapted to the frequent changes that occur in economic activities and their legal regulation²⁸.

Given the existence of a great diversity of offences against economic interests, it is necessary to determine their common characteristics and determine the criteria on the basis of which these offenses can be systematized, which will be the subject of analysis in the next subchapter.

²⁴ D. Jovašević, *cited*, p. 149.

²⁵ D. Jovašević, D. Miladinović Stefanović, *Prekršajno pravo [Misdemeanor law]*, Niš, Faculty of Law, 2018, p. 23.

²⁶ D. Jovašević, *cited*, p. 149.

²⁷ N. Mrvić Petrović, *cited*, p. 220.

²⁸ Lj. Lazarević, *cited*, p. 261.

III. The Position of Criminal Offences Related to Production and Trade in The System of Offences Against Economic Interests

The economy, as a protective object of criminal offences, means the immediate process of performing economic activity, from which it follows that offences against economic interests imply an attack on the economy as a daily economic activity. Despite the fact that they can lead to more serious consequences, offences against economic interests do not aim to undermine the economic base of the country, because in that case it would be a criminal offence against constitutional order and security. Analogous to the above, the perpetrators of offences against economic interests do not intend to undermine the economic base of the country, so we can conclude that there is a subjective and objective difference between crimes against the economy and crimes against the constitutional order and security of the country²⁹.

The question of one relatively comprehensive chapter of the Criminal Code on offences against economic interests or the division of incriminations into several chapters is not only a question of legislative technique and expediency, but also a question of principle. It is about the fact that it is necessary to determine which methodological approach is the most logical and appropriate when forming individual chapters of a special part of the criminal code, in order to meet its purpose, both in terms of the systematics of the special part as a whole, and within the internal systematics of individual chapters. For the internal systematics of offences against economic interests, the objective elements alone are not sufficient for relatively precise demarcations, because they can be intertwined, and the behaviors of economic entities are not uniform. For this reason, Kobe believes that offences against economic interests can be classified into the following groups:

- acts directed against socio-economic relations and in accordance with adequate economic principles, as well as acts that cause or could cause serious disruptions in economic life;
- acts with the consequence of damage to social property by responsible persons, who are entrusted with the management of this property;
- acts in which the subject in business operations wants to satisfy other people's or his own individual wishes and desires for egoistic reasons, and that is illegal and unlawful to the detriment of his own work organization;
- acts of the same type and for the same motives to the detriment of another organization or if such acts were committed for the benefit of one's own organization;
- acts in which the subject in business operations wants to secure an illegal and unlawful benefit for his own organization, to the detriment of the wider social community³⁰.

Economic crimes can also differ with regard to the characteristics of the perpetrator, and according to that criterion they can be systematized into two groups - economic criminal offences, which can be committed by any person and economic criminal offences, which can be committed only by a certain person, that is, a person with a particular, special property, such as an official or responsible person, representative, proxy or similar.

²⁹ B. Čejović, M. Kulić, *Krivično pravo [Criminal Law]*, Novi Sad, Faculty of Law for Commerce and Judiciary, 2014, p. 463.

³⁰ Kobe, R., *Krivična dela protiv privrede. Jugoslovenska revija za kriminologiju i krivično pravo [Offences against economic interests]*, in *Journal of Criminology and Criminal Law*, (4), 1975, pp. 600-601.

Also, economic offences can be systematized considering the form of guilt of the perpetrator with which he undertakes the act of execution. There is a difference between premediated economic criminal offences, which are more numerous and within which criminal offences that are undertaken with direct intent are distinguished, and negligent economic offences, which are undertaken with negligence as a milder form of guilt, such as divulging a trade secret.³¹ For offences against economic interests, it is characteristic that they have an incomplete character, which means that for their application it is necessary to consider other legal norms, which can be contained in laws, as well as in by-laws³².

For the systematics of a special part of criminal law, the most important division is according to the protective object, which enables the division and grouping of criminal offences into a larger number of groups, including in each group criminal offences that are related in some sense and which are directed against the same protective object.³³ Starting from the protective object, which is most often taken as a protective basis for the internal classification of offences against economic interests, they can be classified into several basic groups, depending on the areas of economic relations in which they are committed. Certain criminal offences can be committed in all areas, that is, in any branch of the economy, and they are called general offences against economic interests. The second group consists of special offences against economic interests, which are characterized by certain common specificities, considering the branch of the economy in which they are committed, that is, they can only be committed in certain branches of the economy. Čejović and Kulić³⁴ divide offences against economic interests into general and special. In doing so, they state that general offences against economic interests include the following criminal offences: Abuse of Monopolistic Position (Art. 232), Abuse of the Position of a Responsible Person (Art. 234), Abuse Concerning Public Procurement (Art. 234a), Causing Bankruptcy (Art. 235), Causing False Bankruptcy (Art. 236), Damage to the Creditor (Art. 237), Abuse of Authority in the Economy (Art. 238), Damage to Business Reputation and Credit Rating (Art. 239) and Disclosure of Business Secrets (Art. 240). The same authors divide special criminal offences into subgroups with regard to the branch of the economy in which they are committed:

- criminal offences related to production and trade: Illegal Production (Art. 242), Illegal Trade (Art. 243), Deceiving Customers (Art. 244), Unauthorized Use of Someone Else's Company (Art. 233), Smuggling (Art. 230) and
- criminal offences against state finances: Counterfeiting Money (Art. 223), Counterfeiting Securities (Art. 224), Forgery and Abuse of Payment Cards (Art. 225), Forging Value Tokens (Art. 226), Forging Symbols, i.e. State Hallmarks for Marking of Goods, Measuring Instruments and Objects Made of Precious Metals (Art. 245), Making, Procuring and Providing Means for Counterfeiting for Other Persons (Art. 227), Issuing Checks and Using Payment Cards without Cover

³¹ Miletić, V., *Privredna krivična dela u pravu Republike Srbije* [Economic criminal offences in the law of the Republic of Serbia] in Journal of the Institute of Criminological & Sociological Research, 36(2), 2017, p. 118.

³² More in: Lukić, N., *Pojam i karakteristike privrednog krivičnog prava* [Concept and characteristics of economic criminal law] in Đ. Ignjatović (ed.), *Punitive reaction in Serbia: thematic monograph*. Part 4. 2014, pp. 268-284. Belgrade: University of Belgrade Faculty of Law, pp. 278-279.

³³ In the content of a special part of criminal law, this type of system of criminal offences is most often accepted in modern criminal codes and in the science of criminal law. Đorđević, Đ., Kolarić, D. *op. cit.*, 2020, p. 5.

³⁴ Čejović, B., Kulić, M. *op. cit.*, 2014, p. 464

(Art. 228), Tax Avoidance (Art. 229), Preventing Control (Art. 241), Avoidance of Withholding Tax (Art. 229a), Money Laundering (Art. 231)³⁵.

On the other hand, Mrvić Petrović³⁶ classifies offences against economic interests on the basis of special protective objects and differences in the act of execution as follows:

- criminal offences that violate the monetary system, threaten public finances and conceal the illegal origin of assets,
- criminal offences that violate the rules related to legal business operations in the economy and fair market competition and
- criminal offences related to the production and trade of goods or services³⁷.

According to the systematics of Đorđević and Kolarićeva³⁸, which is also carried out according to the group protective object, i.e. according to the economic system and its functioning, offences against economic interests are classified as:

- criminal offences against finance - Tax Avoidance (Art. 225), Avoidance of Withholding Tax (Art. 226), Smuggling (Art. 236), Counterfeiting Money (Art. 241), Counterfeiting Securities (Art. 242), Forgery and Use of Payment Cards (Art. 243), Forging Value Tokens (Art. 244), Making, Procuring and Providing Means for Counterfeiting for Other Persons (Art. 244b) and Money Laundering (Art. 245);
- criminal offences of negligent work and abuse in business operations - Fraud in Conducting Business Activity (Art. 223), Insurance Fraud (Art. 223a), Fraud in Conducting Business Activity (Art. 224), Abuse of Trust in Conducting Business Activity (Art. 224a), Abuse of the Position of a Responsible Person (Art. 227), Abuse Concerning Public Procurement (Art. 228), Abuse in Privatisation Procedure (Art. 228a), Conclusion of a Restrictive Agreement (Art. 229), Accepting Bribes in Conducting of Business Activity (Art. 230), Giving Bribe in Conducting of Business Activity (Art. 231), Causing Bankruptcy (Art. 232), Causing False Bankruptcy (Art. 232a), Damage to the Creditor (Art. 233) Preventing Control (Art. 237), Unauthorized Use of Another Person's Business Name and Other Special Designation of Goods or Services (Art. 238), Damage to Business Reputation and Credit Rating (Art. 239) and Disclosure of Business Secrets (Art. 240).
- criminal offences against production and trade - illegal production (Art. 234), illegal trade (Art. 235) and forging symbols, i.e. state hallmarks for marking of goods, measuring instruments and objects made of precious metals (Art. 244a).

IV. Conclusion

Economic criminal offences belong to the category of the most serious crimes, and for this reason, the obligation of every society, that is, the state, is to create adequate preconditions, both legal and practical, in order to prevent their commission as successfully as possible. The regulations governing offences against economic interests are subject to frequent changes, which is a consequence of the need to determine adequate

³⁵ The above division is according to the Criminal Code, Official Gazette of the RS, no. 85/05, 88/05 - correction, 107/05 - correction, 72/09, 111/09, 121/12 and 104/13. (SR: Krivični zakonik, Službeni glasnik RS, br. 85/05, 88/05 - ispr., 107/05 - ispr., 72/09, 111/09, 121/12 i 104/13.

³⁶ Mrvić Petrović, N., *op. cit.*, 2016, pp. 219-220.

³⁷ The aforementioned systematization is in accordance with the Criminal Code, Official Gazette of the RS, no. 85/05, 88/05 - correction, 107/05 - correction, 72/09, 111/09, 121/12, 104/13, 108/14. See more detailed classification in: Ibid.

³⁸ Đorđević, Đ., Kolarić, D., *op. cit.*, 2020, pp. 125-126.

forms of criminal law protection of certain social relations in the economy in the changing conditions of economic life. From what has been shown, we can conclude that the development of the economy leads to changes in the field of incrimination of offences against economic interests, so that over time some of them die out, change their forms, as well as the types of manifestation, while some new ones arise, which indicates a great dynamic in terms of incriminations in this area. The same applies to criminal offences related to production and trade in the criminal legislation of the Republic of Serbia.

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