

USING THE RESULTS OF OPERATIONAL-SEARCH ACTIVITIES IN THE FIGHT AGAINST TAX CRIMES

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ABSTRACT

This article provides general concepts and examples of the use of operational search results in crime detection.

Keywords: *operational search activities, criminal code, operational search activities.*

АННОТАЦИЯ

В данной статье приведены общие понятия и примеры использования результатов оперативно-розыскных мероприятий при раскрытии преступлений.

Ключевые слова: *оперативно-розыскная деятельность, уголовный кодекс, оперативно-розыскная деятельность.*

INTRODUCTION

In the process of globalization and integration in the world, the rapid development and improvement of modern innovative information technologies and techniques in the field of corruption, shadow economy, tax evasion, crime, which threaten the economic security of states crimes such as money laundering are on the rise. Due to the limited effectiveness of the use of traditional criminal procedure in such circumstances, the role and importance of operational search activities in identifying and recording information, which later serves as evidence, has increased significantly. Each state shall take the necessary measures to prevent such threats, to combat them effectively and to ensure economic stability. The effective use of the results of operational search activities is one of the most effective and efficient measures in the fight against this type of crime.

DISCUSSION AND RESULTS

The Law of the Republic of Uzbekistan "On operational search activities", adopted on December 25, 2012, is important in the fight against crime, which defines the tasks and objectives of operational search activities and the legal basis of operational search activities. One of the important and priority tasks of the law is to

prevent, detect, eliminate and expose crimes, as well as to identify and locate persons involved in the preparation and commission of crimes.

The results of operational search activities are information obtained by the subjects of these activities in the manner prescribed by law on the symptoms of the crime and the perpetrators, as well as persons, events, actions (inaction) that threaten national security.

the effectiveness of operational search activities is in many respects related to the provision of criminal proceedings, and operational search activities lose their practical significance when viewed separately from criminal proceedings. The operative-search legislation defines the main directions and criminal-procedural aspects of the use of the results of operative-search activities both in the operative-search process and in criminal proceedings. as for the operational-search areas of use of the results, they are specified and regulated in a number of norms of the law on operational-search activities.

the results of operative-search activities obtained in accordance with the Law "On operational-search activities", indications of a crime being prepared, being committed, committed or committed, preparing, committing or committing a crime and hiding from inquiry, investigation bodies or court information about individuals.

The results of the operational search activities are also included in the list of evidence recorded in the JPK. The main purpose of operational search activities is not to prove, but to gather information to detect and solve crimes evidence is of paramount importance in the detection and investigation of crimes. Evidence is the core of any criminal case. according to most scholars, there is a perception that the results of rapid search activities should not be used as evidence in criminal proceedings. because they argue that the procedure is not formalized in accordance with the requirements of the Code of Criminal Procedure and does not meet the requirements for use as evidence. in turn, the question arises: Is it possible to fight, detect and investigate tax-related crimes only on the basis of procedural evidence formalized in accordance with the requirements of the Criminal Code? We believe that it is possible to combat tax crimes through the effective use of procedural evidence and properly documented operational search results in the fight against crime. which, in turn, requires a thorough study of the use of the results of operational and investigative activities in the fight against tax crimes, a scientific study.

The results of operational search activities are provided for use in criminal proceedings, and when used, it is not about documented sources of information, but

rather about their sources and (or) the circumstances that can be confirmed procedurally. operative-search documents are a means of recording information, facilitating the collection and verification of evidence, recording the signs of socially dangerous acts and information about the persons who prepared, committed or committed it.

The results of operational search activities, due to their specificity, may not always have procedural significance and may not be formally used in criminal proceedings. often they appear only as information that can be performed as a result of an official Rapid-Search activity and provided as a result. This may be due to the need to adhere to the principle of conspiracy, mainly the non-transparent basis of Rapid-Search activity.

A lot of scientific work has been done in our country and abroad on one or another aspect of the use of search results. Scientists V.Karimov, E.Dolya, A.Khlus, O.Tankevich, A.Stremoukhov conducted research on the use of the results of operational search activities in criminal cases, the identification of evidence based on the results of operational search activities.

CONCLUSION

Many aspects of the use of the results of operational-search activities in the above-mentioned scientific works are revealed, scientifically, thoroughly studied. However, the use of the results of operational search activities in the fight against tax crimes has not been studied separately. The main goal is to conduct a comprehensive, scientific and theoretical study of the use of the results of operational and investigative activities in the fight against tax crimes, as well as to make recommendations on the studied issues.

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