

CRIMINAL PROSECUTION ACTIVITY AND INVESTIGATIONS ON ECONOMIC CRIMES ASSIGNED TO THE STATE FISCAL SERVICE

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Abstract

The economic activity of the state, regardless of the social and political order of the state, is one of the main links of existence and functioning of the state. It is in the conduct of external economic relations that the main financial sources of the state are rotated. Article 126 of the Constitution, characterizing the economy of the Republic of Moldova as a market economy, considers the national economy, in the same regulatory context, it is stated that the state must ensure, among others: freedom of trade and entrepreneurship; protection of fair competition; creating a favorable framework for capitalizing on all factors of production; protection of national interests in economic, financial and foreign exchange activity, etc. For these reasons, it is absolutely necessary to create in this field the legal mechanism for regulating these relations, which does not affect external economic relations, does not affect the economic potential of the state, does not tarnish the image of the state in the world arena, etc. This article is the evidence of particularities, specific features in the field of economic crimes, assigned to the State Tax Service, given that in this criminal sector, the administration of evidence involves certain specific coordinates that are not found in the investigation of other crimes. The evolution of the criminal legislation that provides for criminal liability for economic crimes is inextricably linked and conditioned by the history of our state.

Key words: fiscal administration, State Fiscal Service, anti-fraud, criminal investigation, investigations, finding, crimes
