

The Legal Mechanisms to Combat Economic Crimes from a Contemporary Criminal Legislation Perspective

الآليات القانونية لمكافحة الجرائم الاقتصادية من منظور
التشريعات الجزائية المعاصرة

Tahar Yaker *1
Faculty of Law and Political Sciences
University of Khemis Miliana
t.yaker@univ-dbkm.dz

saoudi menad 2
Faculty of Islamic Sciences
University alger1
saoudi.menad@gmail.com

Date of send:10/01/2025

Date of acceptance:13/03/2025

Date of publication;04/06/2025

Abstract: Economic crimes are considered among the most important challenges confronting governments and societies and threaten their economies, both nationally and internationally, due to the negative aspects that particularly affect the national economy and sustainable development in general.

As a result, this category of crimes is becoming a real problem for many States, governments and institutions, including the judiciary. In this regard, The States are tending to adopt new and effective penal rules to deal with such criminal activities and combat their negative impacts.

The Study is targeting economic crimes in contemporary criminal legislation in the light of economic and social transformations , economic security and national development policies.

Keywords: legal mechanisms, combating, economic crime, criminal legislation, contemporary.

* Corresponding author: The Laboratory of Legal System of Contracts in private law

Introduction

Economic crimes are considered to be a social phenomenon that profoundly affects human societies in various facts. They represent a real danger today, because of the economic developments that the contemporary world is experiencing. Indeed, the index to measure the development of states is no longer limited to military power, but rather to their economic capacities, and the extent of their ability to manage their economic policy, and the effectiveness of their legislation aimed at protecting their economical interests.

This reality is prompting the United Nations, States and international organizations to combat economic crimes through various mechanisms and methods. In this context, many international conventions have been ratified to combat economic crimes by commanding legal obligations on countries to track down and extradite criminals or by providing appropriate measures to wage war against economic crimes in domestic law. The study will clarify the penal policy adopted to fight these crimes, as well as the procedures to follow to boost international cooperation in order to combat such crimes. It is, therefore, necessary to adopt laws to protect the economy in various countries, including Algeria.

Based on this, the Algerian legislator has regulated the different aspects of economic activities through a specific provisions and principles. In addition to the rules of Code of Criminal Procedure. It has also assigned certain powers to the executive branch in matters of criminalization and sanctions.

In this respect, economic crime is defined in Ordinance No. 66-180, which provides for the creation of special courts to deal with economic crimes in Article 1, and in Ordinance No. 66-180, which was annulled by Ordinance No. 75-47 containing the Criminal Code. Noting that significant amendments have been made to update the legislation on economic crimes and their incorporation into the Penal Code entitled "Good Management of the National Economy". It was followed by other amendments targeting the economic reforms. That is to say, economic crimes have devastating repercussions on the fields of finance and business.

Our topic related to the economic crimes in contemporary criminal legislation is of a significant importance in the light of economic and social transformations and policies of economic security and national development.

The purpose of this research is to elucidate the nature of the concept of economic crimes, their effects and the ways to fight them. It aims also to demonstrate the adequacy and effectiveness of the criminal legislation in force in the fight against economic crime.

We divide this research into two sections: the 1st section deals with the legal system concerning economic crimes. The 2nd section is devoted to certain patterns and types of economic crime.

Firstly: The conceptual side of economic crime.

All kinds of economic crimes are hazardous and affect extremely the development programmes of any society, as they jeopardize its progress towards

economic growth, especially in the contemporary era, due to the rapid progress in certain aspects of life and the technological revolution which has increased the spread of e-commerce and the globalization of the economy.

The term economic crime refers to crimes that violate the economic policy of the State. The economic policy varies from one economic system to another, depending on the strategies of States.

There are many concepts of economic crime, which depend on the economic approach taken by each country. Thus, their definitions in the socialist approach differ from their meanings in the capitalist perception, which has given rise to multiple judicial and jurisprudential definitions of the types of economic crimes. We will discuss the concept of economic crime in the linguistic and jurisprudential field in the following lines.

Most countries have not adopted specific laws for economic crimes. They enacted general on legal texts, consisting of numerous laws regulating economic life. As a result, the definition of economic crime has not been well addressed in the absence of specific laws regulating these activities. But that does not mean that they have not been defined in all legislation.¹ Many legislators paid due attention to these categories of crimes, including the Algerian legislator. It is therefore interesting for us to address the definition of economic crime in certain comparative legislations as well as its definition in the Algerian legislation later.

1. The notion of economic crime .

another. it also varies between countries that are subject to the same economic system. There is no consensus among legal and criminal policy experts on the definition of this type of offence. Some have defined it as a series of Consequently, any behaviour or inaction that violates economic laws is considered an economic offence, as provided for in the Criminal Code or in the regulations on economic growth plans approved by the competent authority. Such infringements will be punished in accordance with the legal provisions.

1.1. Definition of economic crime in comparative legislation .

Different concepts of economic appeared in a set of laws. These will be explored in the following paragraphs.

1.2. Definition of economic crime in western legislation .

Some laws in western countries specify what constitutes economic crime. Among them French laws that come out on top. This is particularly obvious in the Ordinance of 30th June 1945, which details the definition of economic crime in relation to offences affecting French economic laws. This definition is specified in Article 1 of this Order.²

It is related to the conception of the idea of crime, as well as to the evolution of the business environment since its previous characterization as a common social phenomenon, as demonstrated by the examples of theft, murder, fraud, corruption and other offenses described in the Penal Code that provides for punitive measures, to a strictly legal issue that needs to be resolved.³

An economic crime is any act or action that violates the rules of competition and cost-setting. In any case, this definition, which is based on the Financial Corrective Law to the Law of Competition and Costs, is due to what has been adopted by a few legislators, such as the French legislators of 1945 and the Tunisian Parliament of 1970 under the Financial Counterfeiting Act, as a result of the Securities and Exchange Act on competition and costs.. The laws (France in 1986 and Tunisia in 1991) has been supplanted by an unused law which is the Law on Competition and Costs, which means that the assertion determined on the basis of the legislator's position has been annulled, because the legislator itself has seen that the financial corrective law is beyond the field of competition and costs, that is what it is all about. This prompted a few to adopt other measures.⁴

The jurist Languier went beyond the previous definition based on the legal rules governing economic matters, which according to him constitute "a law on capital, even if it restricts the freedom of capital, it mainly concerns money". In other words, economic crime, according to this definition, is linked to capital.

2. Definition of economic crime in Arab legislation

Some comparative Arab legislation defines economic crime in various legal texts. Among them the Syrian legislation, where economic crime is defined in Article 3 as follows: "Any act that harms public funds in the processes by sanctions that aim to protect public funds, the national economy and economic policy, such as legislation relating to supply, aquatic and mineral resources".⁵

The Jordanian Economic Crimes Law adopted in 1993 stipulates in its Article 3 the following money, shares, bonds or securities of public money".⁶ On the basis of the above definitions, we conclude that Arab legislation is concerned with economic crime, due to the impact of such crime on the economy and public policy of the State. In this sense, the Arab legislator has given more importance to this crime by contrasting it from similar crimes.

2.1 Definition of economic crime in case law .

The Economic crime is defined according to case law as: "all activities that affect the economy in general, including crimes targeting the national economy and causing serious damage to it, such as counterfeiting of currency, theft or embezzlement of funds that take place in economic sectors"⁷

Professor "Tifwad" defined economic crime as a crime that causes direct or indirect harm or threatens the interests of the national economic system with all its elements, as stated in criminal law.⁸

Professor Mahmoud Mahmoud Mustapha said that economic crime has two meanings: a social sense that includes any crime that harms or is likely to harm an economic interest or national income. It is committed by individuals or employees in the exercise of their duties, whether it harms the public or private sector. Funds. This includes the offence of embezzlement of public funds for personal gain. As for economic crime in its legal sense, it is a set of crimes that attack economic policy,

which is guaranteed by the legal economic system of the State, which is the set of legal texts determining economic policy.⁹

According to these definitions, economic crimes include crime theft, crimes against funds, whether public or private, excluding crimes that are not intended to obtain economic gain. Based on this definition, we conclude that there are two ways of committing an economic crime: commercial crimes and the handling of illegal goods and services or the provision of goods and services in an illegal manner. This type of crime is often referred to as organized crime.

We come up to the conclusion that it is difficult to determine a specific concept of economic crime, even for countries with effective legislation. The reason is quite simple, since the objective of domestic legislation is not to define intentional crime but to focus specifically on the offences that fall within the scope of economic crimes.

Some describe economic crime as a temporary crime that occurs at a specific time and is punishable by a particular penalty depending on the economic situation of the country, regardless of its regime. As a result, some researchers limit the definition of economic crime to two points of view. The first defines economic crime as any crime that threatens and impedes the State to create the greatest possible degree of satisfaction for the largest number of people. Based on this concept, any attempt targeting the financial benefit of individuals or groups is an economic crime, like theft and fraud, because they are illegal acts punishable by law.

The second position tends to restrict the concept of economic crime and limit it to any illegal act that is detrimental to the national economy, as stipulated and criminalized in the Penal Code or in the laws adopted by the competent authorities. Therefore, according to this view, economic crime is the crime directed against the national economy, as determined by economic law and policy. This concept encompasses the general economic system.

3. Definition of economic crime in Algerian legislation

The Algerian legislator has defined economic crime in Ordinance No. 66-180, which includes specific judicial provisions to punish economic crimes, since Article 1 stipulates that: "This ordinance aims to punish crimes that harm the national wealth, the public treasury, which are engaged by agents at all levels affiliated with the state, public institutions, local groups, a national enterprise, a semi-public enterprise or any institution that manages a public interest or public funds," . By analyzing this article, it should be noted that the Algerian legislator has defined economic crime as: "any crime likely to harm the national wealth of the country, the public treasury or the national economy".

This definition was broad and vague and did not specify the types or nature of these crimes. It can be summarized that the previous order aims to repress crimes that damage the national wealth.

However, the Algerian legislator has included the types of economic crimes that would harm the national wealth, the public treasury and the national economy, and

this is what has been stipulated in articles (3, 4 and 5) of the above-mentioned ordinance. This article also stipulates that individuals who commit certain acts not mentioned in the article are not qualified as economic crimes within the scope of this ordinance.¹⁰

The Algerian judiciary has not explicitly defined economic crime, but it has referred to it in one of the Supreme Court's judgments, where it is defined as any person who deliberately or attempts to violate the fundamental legislation of the national economy, or to threaten economic capacities. of the State"¹¹. In the light of this definition, it can be seen that the Algerian judiciary provides a ambiguous and equivocal definition that does not meet the desired purpose despite the great authority of the judiciary to interpret legal texts. The concept of economic crimes is a broad concept that is not limited to specific crimes, but rather to various crimes that differ according to multiple activities and areas.

Secondly: Characteristics of economic crimes

the crimes related to the business field, because they are committed by professionals. They differ from ordinary crime because it is committed after a careful planning that ensures its success. It is therefore difficult for investigators to discover it and arrest its perpetrators. From this perspective, its characteristics can be determined as follows:

1. Economic crimes need Planning

One of the main characteristics of economic crime is planning, which requires a high degree of thought and discretion in order to ensure that criminal activities are carried out outside the control and prosecution of law enforcement agencies. An organized criminal group is, therefore, characterized by the division of labor among member is aware of the roles to be played. Therefore, these organizational structures are usually secretive.

2. Complexity of economic crime

The perpetrator of an economic crime uses complex methods to conceal its impact in order to give it the appearance of legitimacy and to circumvent the law and evade justice

3. Dual nature of economic crime

which makes most economic offences characterised by the a specific time, either because they are committed during emergency situations or a particular circumstances or during periods of transition of the State's economic policy from one system to another.

4. Committed in secret

The nature of secrecy is one of the distinguishing particularities of economic crime with the aim committed it outside the control of the competent judicial institutions.

5. Provides Financial gain for perpetrators

The main objective of this type of crime is to make a large profit; regardless of the negative effects it might have.¹²

The main objective of criminal legitimacy is to guarantee individual freedoms against abuse of judicial and executive authorities when exceeding their respective competences. The principle does not allow the executive branch to prosecute individuals unless they have committed acts punishable by law or to enact penal laws that criminalize acts that are not criminalized by the legislature.¹⁵

This norm is consistent with the principle of separation of powers, which is closely¹⁶

linked to the legitimacy of crimes and punishments.¹⁷. Exceptionally, the Constitution delegates to the executive the right to enact certain regulations concerning criminalization and punishment, but it restricts it to multiple conditions¹⁸. It should be noted that the Economic Criminal Code has expanded this exception, so that legislation is no longer the only source of economic criminal provisions, as we have deduced, in addition to legislation, and there are other sources of the economic criminal rule represented such as ordinances and regulations.

Thirdly: Regulations as a source of the economic criminal rule

The Economic activity is characterized by its complexity, which requires technical knowledge for such relevant issues. In this regard, Parliament delegates its powers .

As the administrative institutions are in constant in contact with economic issues, the legislator has decided to intervene to put in place the necessary decisions to deal with this economic phenomenon. A mechanism has been regulations. These instruments are represented by a statutory authority.¹⁹

1. Criminal Behaviour.

the intention of committing an illegal act. It can also be a negative act, such as refraining from doing something that the law requires him to do in certain circumstances.²⁰

Indeed, economic activity has certain characteristics that distinguish it from other areas. Such as the requirement for technical and administrative expertise, which is a heavy burden on the judge's shoulders to make the appropriate decisions.

There is a predominance of negative crimes in the economic field, in contrast to criminal law which deals with traditional offenses in which there is a wide range of criminalization of positive acts. As mentioned earlier, criminal law is dominated by the phenomenon of criminalization of negative acts.²¹

2. Outcome of the Crime .

The which is prohibited by Parliament. Such a result has two meanings: a material meaning linked and a legal meaning which signifies an infringement of the right that the legislator protects.²²

The policy of punitive crimes is based on the prohibition of any activity that could harm the national economy and the economic system adopted by the State. Therefore, the case law agrees that economic crimes are dangerous and that actions to prevent the result will have disastrous consequences. The legislator therefore does not

wait for the result to be achieved, but rather imposes the sanction to prevent its infringement.²³

3. Causal relationship between the act and the result .

There should be a strong relationship between the physical elements of the crime. In such cases, it is not enough for the perpetrator to commit the act that leads to a result,²⁶ but it necessitates a strong link between the two previous elements, which is called the causal relationship between the act committed and the result of the crime. There is ,therefore ,no room to attribute the result to the actor because of the absence of a causal relationship linking the action to the result.²⁵

3.1. Forms of the mental element in economic crime .

The criminal intent generally consists of two types, each of them will be addressed in the context of economic crime: general and specific criminal intents.²⁷

3.1.1 General criminal intent in economic crime .

It is the intention to violate the law by action or by omission. It is also the intention to infringe on interests protected by law. It is based on two elements: consciousness and intention.²⁹

•The Intention .

The Intent is a psychological force that directs all or part of the organs of the body to achieve an illegal goal, such as violating a legally protected right or interest.³⁰. The consciousness and the intention are two inseparable and correlated elements, so it is not possible to imagine a person acting alone without intention or consciousness. The economic crimes require general criminal intent including:³¹

3.1.2. Specific criminal intent in economic crimes .

The specific intent is an additional condition the general sense are not sufficient. It is therefore necessary to consider the ultimate purpose of each crime.³²

There are many economic crimes for which the legal text suggests that there must be a particular intent to commit them, as the article may not include expressions indicating a particular intent, but the interpretation of its meaning illustrates its specificity.³³

For example, the crime of counterfeiting currency. In addition to the general intent, this requires a particular intent, namely to promote, illegally use, or exchange illegal money. The danger of counterfeiting lies in introducing counterfeit money into people's relationships. It is therefore assumed that this intention is available. The counterfeiter can prove the opposite. In this case, the crime does not occur if the accused can deny having that intention, as if he or she were proving that it was a mere hobbies.³⁴

-Criminal error

It should be noted that the errors in economic crimes are the same as in ordinary offenses as we have deduced from article 405 bis of the Algerian Penal Code:.³⁵

- The error of ignorance of the law .

the nature of the obligations imposed by his profession. Anyone who exercises a specific trade or profession must be familiar with the criminal, administrative,

regulatory and economic texts that govern the activity. Such ignorance is based on the need to know the new law relating to one's trade and profession.³⁶

- The error of negligence .

Negligence occurs when the author fails to fulfil an obligation imposed on the trader to check the availability of legally required characteristics in goods for sale, offered or imported. This error is rarely known in ordinary crimes. Unlike economic crimes, which are common, the danger and damage resulting from such illegal activities.³⁷

Fourthly: Categories of Economic Crime .

with dangers that threaten both international and national institutions, peoples, individuals and the sovereignty of States. These crimes can take many forms, including crimes that affect public finances, as well as crimes of money laundering, tax and customs smuggling, corruption offenses including bribery, fraud, theft, etc. It is a cross-border organized crime. In this part of the study, we focus on the most important forms of economic crime.

1. The crime of money laundering .

of financial corruption. It spreads in almost all regions of the world and takes many forms, fluctuating to varying degrees according to countries, peoples and classes and society. Specifically, It impacts finance and business. Its risks go beyond geographical borders, as they threaten the economies and resources of entire countries. This is happening in both developed and underdeveloped countries. In general, there is a lot of global attention on financial corruption crimes.

This crime is also closely linked to financial institutions, especially banks and banking systems, through which criminals clean their money. The money laundering process involves obtaining a sum of money from criminal activities related to corruption and illicit sources.

From this point of view, money laundering is one It starts with collecting illegal money and then injecting it into banks through financial transactions and investments in fictitious projects. Thus, financial institutions, and banks in particular, become a tool and channel for corrupt big politicians and illegal business transactions. The possession of financial influence allows them to determine the trends to serve their interests at the expense of national development.

In order to address this phenomenon and its negative impact, countries are invited to make great efforts to combat it through the adoption of appropriate domestic legislation .

Algeria has also taken strict measures to combat this crime to a special unit called the "Financial Investigation Processing Unit". . In addition, it also adopted Act No. 06-01, .

2. Organized crime across national borders.

The Algerian legislator has not directly criminalized acts considered to be organized crime, but it has identified specific circumstances that describe organized crime. This constitutes an aggravating circumstance in Algerian criminal legislation.

In fact, in some crimes, this is considered as a risky circumstance, for example, drug trafficking. However, considering that Algeria is ³⁸.

The Algerian legislator has identified organized crime in certain cases, such as the smuggling offences provided for in Ordinance 05-06 of 23 August 2005 on the fight against smuggling.³⁹ The article specifies that "It applies to the acts criminalized in Articles 10-11-12-13-14-15 as a procedural rules applicable in matters of organized crime. Among these procedures applicable .

In this regard, we refer to the United Nations Declaration on Crime and Public Security, as a basic document for "Member States shall endeavour to protect the safety and well-being of persons, their citizens and other persons within their jurisdictions by taking effective legal measures to combat serious transnational crime, including organized crime, illicit trafficking, organized trafficking in persons, terrorist crimes and money laundering."⁴⁰

3. Offences related to automated data processing systems .

Cybercrime refers to any illegal behavior related to electronic devices, which pushes the criminal to obtain profits while incurring losses for the victim. The purpose of these crimes is always the theft and hacking of device-based information, or blackmailing people with their information stored on their stolen devices.

Since electronic crime is the result of scientific and technological development, it is different from traditional crime. It has a set of characteristics that make it unique compared to other crimes, whether in terms of the crime itself or in terms of the perpetrator.

4. Corruption crimes .

Corruption offences are punishable by Ordinance No. 06-01 of 20th February 2006 on the Prevention and Fight against Corruption, amended and supplemented by Ordinance No. 10-05 of 26 August 2010.

This motivated Algeria to adhere to international agreements in order to achieve the highest levels of prevention of the scourge of corruption, which has harmful consequences , only at the national level, but also at the international dimension. Algeria is considered one of the safest and most stable countries in the region. It needs to fight corruption and maintain an appropriate investment climate.

With tangible impact, it has become extremely necessary and urgent for Algeria to continue its reform approach in order to achieve .

particularly in its material aspect. On the contrary, it has criminalized and described certain acts related to its activities, such as money laundering, drugs, corruption⁴⁶, and has punished a number of crimes. In this regard, the Algerian Penal Code includes a definition of criminal association in Article 176, as formulated under number 04-15, specifying that: "Any association or agreement, regardless of its duration and It is punishable by at least 5 years of imprisonment .

Conclusion:

The economic crimes are one of the main challenges affecting the international community, with the dangers that threaten all international and national institutions,

peoples, individuals and the sovereignty of States, which has led to many negative social, economic and political consequences that are becoming a real obstacle to the development s of countries.

They increase rapidly compared to other crimes, such as crimes committed against persons or those committed against money. They constituted a harm for the entire society. For this reason, the legal system in all countries adopt a strict provisions to fight this category of crimes through legal measures guaranteeing the protection of economic .

have led to the emergence of "new crimes" in their various forms and have contributed to the strengthening of international criminal networks. Since criminals use the latest technology to avoid control and prevention measures, this leads to an increase in the risks of economic crime.

Based on the above, it can be said that financial crimes, in general ,have deeply affected economic stability at the international level, which has prompted the international community to unify its efforts to fight them thoroughly and strictly.

The illicit source of capital contradicts economic rules based on the theory of profit maximization, which poses a major lead to the emergence of huge amounts of capital without a clear investment path, and these large revenues fall into financial institutions, which negatively affect most economic variables and create unequal economic competition.

The particularly those in developing countries. In addition to deprive the country of its wealth and maintains poverty and backwardness.

Margins:

¹ - Ghassan Rabah, Economic Penal Code (a comparative study on the crimes of businessmen and commercial institutions, banking, tax and customs violations, and all merchant crimes), publishing house not mentioned, new and revised edition 2004, p. 37.

² - Jean-Francois renucci, Droit economic, Serie Droit, Masson / Armand Colin, Edition 1995, p6

3 - Ouchen Laila, Business Criminal Law, lectures given to master's students, specializing in criminal law and criminal sciences, Faculty of Law and Political Sciences, Mouloud Mammeri University of Tizi Ouzou, 2021-2022, p. 14.

4 - Abbas Abu Shama Abdel Mahmoud, The Globalization of Economic Crime, 1st edition, Hamed Publishing House, Jordan, 2014, p. 74.

5- Khalaf Ben Souleimane Ben Salah Al-Noumari, Economic Crimes and their Impact on Development in the Islamic Economy, University Youth Foundation, 40 Dr. Mustapha Mosharafa Street, Alexandria, 1999 edition, p. 5, and also see on the website: www.swaidalawyers.org

6- Ahmed Anwar, The Social Effects of Economic Globalization, Family Library, 2004 edition, p. 124.

7- Sayed Shwerji Abdel Mawla, Confronting Economic Crimes in Arab Countries, Naif Arab University for Security Sciences, Riyadh, 2002, p. 47.

8- Ahmed Anwar, previous reference, p. 175.

9- Mahmoud Mahmoud Mustapha, Economic Crimes in Comparative Law, Part One, General Provisions and Criminal Procedure, Second Edition, Cairo, Cairo Press and University Book 1979, p. 44.

- 10- Order No. 66-180 of 06/21/1966, dated 06/21/1966, relating to the establishment of special judicial councils for the suppression of economic crimes, Official Journal No. 45, issued on 06/24/1966.
- 11- Supreme Court Decision No. 177988 issued on 07/22/1999 in the Judicial Journal, p. 207.
- 12- Rabah Souleimane Khalifa, Mohammad Hayyad Zidane, The Scope of Criminal Liability for Economic Crimes, Tikrit University Journal of Legal and Political Sciences, Volume 03, Issue 10, Third Year, p. 48.
- 15-Mohammad Zaki Abu Amer: Penal Code, General Section, Alexandria University Press, 1st edition, 1986, p. 44.
- 16- Ali Awad Hassan, Defense by Selection, Criminal Intent in Crimes of the Penal Code and Special Criminal Legislation, Alexandria, Dar Mahmoud, 1995, p. 46.
- 17- Al-Alami Al-Idrissi, Independence of the Judiciary and Separation of Powers, Journal of Law and Economics, Fez, 1990, p. 19.
- 18- Abdallah Souleimane, previous reference, p. 74.
- 19- Ali Hassan Khalaf and Sultan Abdelkader Al-Shawi, General Principles of Penal Code, Legal Library, Baghdad, p. 139.
- 20- Ghassan Rabah, Economic Penal Code, op. cit., p. 40.
- 21- Mahdi Abdelraouf, Liability for Economic Crimes in Comparative Law, op. cit., p. 109.
- 22- Anwar Mohammad Sidki, Criminal Assistance for Economic Crimes, publisher, Dar Al-Thaqafa for Publishing and Distribution, Amman, D, S, p. 171.
- 23- Hassan Cheikh Idris, The Concept of Economic Crime, a research presented to the forty-first scientific symposium at the Naif Arab Academy for Security Sciences, held during the period 16-18/1417 AH in Riyadh, p. 78.
- 26- Ahsan Bousqaia, General Criminal Law, National Office for Educational Works, 2002, p. 104.
- 25- Abdallah Souleimane, Explanation of the Penal Code, General Section, Part One, "Crime," Dar Al-Huda, Algeria, p. 58.
- 27- Mahmoud Mahmoud Mustafa, Economic Crimes in Comparative Law, Part One, 2nd edition, Cairo University Press, Cairo 1979, pp. 114-113.
- 29- Aboud Al-Sarraj, Explanation of the Penal Code, General Section, Crime, Part One, p. 142.
- 30- Fattouh Abdallah Chazly, Explanation of the Penal Code, General Section, Book Two, Responsibility and Penalty, Alexandria University Press, 1997, p. 448.
- 31- Law No. 15-06 of February 15, 2015, amending and supplementing Law No. 05-01 of February 6, 2005 relating to the prevention of money laundering and smuggling financing, Official Journal No 08.
- 32- Abboud Al-Sarraj, previous reference, p. 148.
- 33- Girgis Youssef Tamah, The Status of the Moral Element in Economic Crimes, A Comparative Study, Modern Book Foundation, Lebanon, 2005, p. 97.
- 34- Ghassan Rabah, The Economic Penal Code, 1st edition, Bahsoun Cultural Publications, Beirut, 1990, pp. 69-70.
- 35- Djiirgis Youcef Tam'a, previous reference, pp. 164-165.
- 36- Djiirgis Youcef Tam'a, previous reference, p. 166.
- 37 - Djiirgis Youcef Tam'a, previous reference, p. 170.
- 38- Presidential Decree No. 02-55 of Dhul-Qi'dah 22, 1422 corresponding to February 5, 2002, Official Gazette No. 09, issued on February 10, 2002.
- 39- Order No. 05-06 of May 23, 2005 relating to combating smuggling, Official Gazette No. 59, issued on August 28, 2005.
- 40-Denis Flory: Union Europeenne, program d'action criminalitc organisee, Rev inter d dr Tri 1.2, 1997 Vol 68, P 392.

46- Law No. 06-01 dated 02/20/2006 relating to preventing and combating corruption, Article No. 14 dated March 8, 2006.