Combating illegal business activities, control, the timely detection and suppression of the facts of committing such crimes requires from state agencies effective measures for their detection and suppression, the establishment and bring to justice the perpetrators. In this regard, during the investigation the investigator shall be obliged to establish all the circumstances of the illegal enterprise included in the subject of proof. A special place in the list of such circumstances is a way of committing the crime. On the basis of analysis of investigative and court practice of investigation of criminal cases about illegal business the article reveals the content of the typical methods of their preparation, commission and concealment, including in conjunction with other elements of the mechanism of the crime.

*Keywords:* illegal entrepreneurship, entrepreneurial activity, the method of the crime, the mechanism of the crime.

Entrepreneurial activity is an integral element of any economy and society, without which they are not able to exist and thrive. However, the freedom of entrepreneurial activity does not guarantee the society against the abuse of this right. In this respect, the legislator in article 171 of the Criminal Code established a ban on illegal business activities. This situation necessitates the timely identification, disclosure, investigation and prevention of facts of illegal business, because they are a serious threat to the economic security of the country.

However, the researchers point to the high latency of such actions. So, according to the data of official statistics of Ministry of Internal Affairs of the Russian Federation in 2015 only 397 such crimes have been registered. It is only 4.8% more than the similar period of previous year. At the same time it is necessary to point out complexity of investigation of criminal cases of the considered category. From total number of the criminal cases which are in production it has been sent to court only 179 of them. Also solvability of the facts of illegal business leaves much to be desired. Law enforcement agencies have established 221 criminals that is in a quantitative sense almost twice less than number of the revealed crimes. All of it testifies to the necessity of the folded situation and exposure of causal connections. As you know, the crime investigation requires investigator's knowledge about the studied event-related facts (phenomena), which give the understanding about wrongful act or its individual circumstances. In the investigation of crimes under article 171 of the Criminal Code it is necessary to establish and prove the fact of the entrepreneurial activity without registration or without a license where such license required.

Obligatory signs of the given crime are the consequences in the form of massive damage (exceeding 1.5 million rubles) to the citizens, organizations or the state or the generation of income on a large scale as a result of such

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Despite the fact that the concept of income from business activities at the moment in scientific terms is debatable, it is disclosed in paragraph 12 of the Resolution of Plenum of the Supreme Court of the Russian Federation dated 18.11.2004 №23 «About court practice on Affairs about illegal business». The income is the revenues from sales of goods (works, services) for the period of the implementation of illegal entrepreneurial activities without the deduction of expenses associated with this implementation carried out by a person.

It should be noted the existence of such aggravating circumstances as the commission of an illegal act by an organized group, and combined with the generation of income in especially large size (in excess of 6 million rubles).

As the analysis of investigative and jurisprudence practice testifies, the standards of the criminal legislation providing responsibility for illegal business are very liberal, and blanket character of a disposition of Art. 171 of the criminal code of Russian Federation and excessive softness of sanctions creates certain difficulties for law enforcement officials.

In addition, the practice of disclosing and investigation of illegal business in establishing the circumstances to be proved, it can be difficult to establish the method of the crime. A method of crime in criminoLOGY includes criminal actions to prepare, commit and conceal the crime and traces of criminal activity.

It is remarkable, that for crimes of the given category long-term preparatory actions are characteristic as a result of which the type of forthcoming activity of the legal person (the individual entrepreneur) is defined, the crime mechanism on realization of a criminal plan is developed. For this purpose criminals, as a rule: carry out selection of accomplices; study the current legislation raising the questions of business of various branch orientation; carry out the analysis of profitability and study the most favorable offers giving the chance to receive the maximum profit at the minimum expenses.

After selecting the type of entrepreneurial activity to start the selection of the means and methods by which is possible to implement a criminal plan for the organization, production, sales of goods (services). The subjects of crime activity look for facilities, vehicles, equipment, communication means, depersonalized phone SIM cards, computers, the software, making possible document circulation to conduct «black» accounting and the control over illegal business. They order production of forms, seals, stamps, facsimile (including fictitious) for documentary registration of transactions with contractors and potential customers. Taking into account the specific of modern terms of doing business criminals create web-sites to place information about the course of business in network, pages in social networks; call to services of computer system administrator, distribute suggestions by e-mail. Also at a stage of preparation to commit a crime number of the involved manpower, their possibilities, a working condition, monetary compensation is defined; channels of delivery of raw material are adjusted, connection with suppliers are established, conditions of cooperation are fastened. In addition is determined by the credit institution, which will provide money transfer turnover from illegal business activities, may open current accounts, deposits, issued Bank cards. In this regard electronic payment service providers and mutual settlements of liabilities (electronic money and purses, terminals, etc.) are actively used. As a rule, in is a set of bank and payment instruments that provide rapid transfer of funds from one account to another,
including abroad.

The preparatory phase is characterized by the use of advice of various experts – financial analysts, accountants, engineers, lawyers and IT specialists, which are in most cases not aware of the criminal intent.

Also characteristically, that on this stage the methods of concealment of crime are beforehand determined and the mechanisms of their realization are developed.

The immediate implementation of the method of committing illegal business also has its own features which are reflected in the traces of criminal activity. Traces of criminal activity, being the main source of information, reflect the qualitative side of the illegal actions of criminals.

The basic ways of committing illegal business are those: 1) realization of entrepreneurial business without registration (i.e. without supply and reception of appropriating documents from the state registering body); 2) realization of entrepreneurial business with infringement of rules of registration (with supply of appropriating documents in the state registering body, but before their reception); 3) realization of entrepreneurial business after liquidation; 4) realization of a licensed type of entrepreneurial business without special permit (i.e. in cases when documents did not go to licensing bodies at all; or after their direction, but before reception of the license; or under the license with expired validity). It is necessary to consider a possibility of use for the state registration or licensing of the counterfeit documents containing obviously false data.

Crime concealment is also possible in various ways. Actions aimed at obstructing the investigation carried out before, during and after the commission of the crime by concealment, destruction, concealment or falsification of traces of the crime and the offender, as well as their carriers. On the basis of analysis of investigative and judicial practice highlight the main ones. Thus, the concealment of the illegal enterprise is in tax evasion, the concentration of funds and their transfer to Bank accounts, placement of deposits, e-wallets, cash, legalization. With the aim of destroying information on illegal business activities can be initiated liquidation procedures, the fictitious and deliberate bankruptcy, destroyed the documents testifying to financial and economic activity. Steps to disguise can be to change the nature of business activities under the guise of legitimate activities, participation in charity, distortion of the documents of financial, accounting, tax reporting. Additionally, the concealment of the crime also may include blackmail, threats, bribery accomplices and other persons, who happen to be involved in a criminal event, law enforcement officers. In some cases, criminals can abscond not only with the change of residence within the country, but also abroad. In the course of investigative actions criminals use pre-prepared alibi, give false testimony or refuse to testify. Summing up the stated, once again we accent attention on that establishment of fact of criminally punishable illegal enterprise requires a careful analysis, establishment and proving of all circumstances of perfect crime, including commissions of crime. A careful study of all the actions of the offender before, during and after committing the crime will allow the investigator to build typical models of the mechanism of illegal entrepreneurship and on their basis to plan timely and efficiently to conduct the investigation, procedural and other actions, as well as to predict and prevent possible counteraction to the investigation by interested parties.
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