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## LEGAL FRAMEWORK FOR THE INVESTIGATION OF CRIMINAL OFFENSES IN THE SPHERE OF ECONOMIC ACTIVITY RELATED TO DOCUMENT FORGERY

**Abstract. Purpose.** The purpose of the article is to analyze the legal framework for the investigation of criminal offenses in the sphere of economic activity related to document forgery under conditions of transition to a unified system of civil-law regulation, as well as to develop theoretically substantiated proposals for improving criminal, procedural, and special legislation in order to enhance the effectiveness of investigating such criminal offenses. **Results.** The article is devoted to a comprehensive study of the legal framework for the investigation of criminal offenses in the sphere of economic activity related to document forgery in the context of the transformation of Ukraine's economic legislation and the digitalization of economic processes. The relevance of the topic is обусловлена by the repeal of the Commercial Code of Ukraine, the adoption of the Law of Ukraine "On the Peculiarities of Regulation of the Activities of Legal Entities of Certain Organizational and Legal Forms during the Transitional Period and Associations of Legal Entities," as well as by the growing share of electronic document circulation, which significantly changes the nature and methods of committing criminal offenses in the economic sphere. The author identifies the range of regulatory legal acts governing the investigation of this category of criminal offenses and substantiates the necessity of their updating and harmonization in view of the new conditions of functioning of economic entities. Special attention is paid to the analysis of the provisions of the Criminal Code of Ukraine that establish the substantive legal grounds for liability for document forgery, as well as the provisions of the Criminal Procedure Code of Ukraine regulating the procedure for recording, inspection, and seizure of documents, in particular digital ones. It is established that modern methods of document forgery increasingly have a digital nature, which necessitates the modernization of criminal procedural legislation. **Conclusions.** The expediency of amending Article 237 of the Criminal Procedure Code of Ukraine is substantiated in order to regulate the procedure for inspection, recording, and seizure of documents stored in information and communication systems, as well as to introduce the mandatory use of hashing technologies, electronic signatures, and the involvement of a specialist. Particular emphasis is placed on the problem of regulatory and legal support for interagency interaction. Based on the analysis of the powers of the Bureau of Economic Security of Ukraine, the National Police, the National Anti-Corruption Bureau of Ukraine, the State Bureau of Investigation, the Security Service of Ukraine, and supervisory authorities, the absence of a unified regulatory mechanism for coordinating the actions of these entities is established. The necessity of developing a joint interagency order is proven, which would regulate the procedure for the exchange of analytical, financial, and evidentiary information, standardize procedures for detecting and documenting offenses, and ensure the coherence of law enforcement activities.

**Key words:** criminal offenses, economic activity, document forgery, economic security, criminal proceedings, proof, legal regulation, financial monitoring.

### 1. Introduction

The repeal of the Commercial Code of Ukraine and the transition to a unified system of regulation of economic legal relations based on the Civil Code of Ukraine and special laws have significantly transformed the legal environment for entrepreneurial activity. This reform eliminates the long-standing dualism of legal regulation and is aimed at harmonizing national legislation with European Union

law. However, this process is accompanied by the emergence of new challenges in the field of economic security and ensuring an adequate legal response of the state to criminal offenses, in particular those related to document forgery in economic activity.

This problem becomes especially relevant under conditions of martial law and post-war recovery, when economic processes are accompanied by significant volumes of public expendi-

tures, public procurement, redistribution of resources, and the need to ensure transparency of financial transactions. The use of forged documents in such conditions becomes a tool for unlawful appropriation of budget funds, tax evasion, legalization (laundering) of proceeds of crime, and concealment of the activities of fictitious or high-risk economic entities.

The effectiveness of counteracting these criminal offenses largely depends on proper regulatory and legal support for the activities of law enforcement agencies, in particular with regard to documenting facts of forgery, identifying persons involved in the manufacture and use of falsified documents, as well as detecting criminal mechanisms in the sphere of economic activity. At the same time, the current legal landscape is characterized by the dynamic nature of changes, conflicts between certain regulatory acts, and insufficient coherence between the provisions of criminal, criminal procedural, financial, and economic legislation. This necessitates a comprehensive scientific analysis of the legal foundations for the investigation of criminal offenses related to document forgery, as well as the development of proposals for their improvement.

The purpose of the article is to analyze the legal framework for the investigation of criminal offenses in the sphere of economic activity related to document forgery under conditions of transition to a unified system of civil-law regulation, as well as to develop theoretically substantiated proposals for improving criminal, procedural, and special legislation in order to enhance the effectiveness of investigating such criminal offenses.

Certain issues of regulatory and legal support for the investigation of criminal offenses in the sphere of economic activity have been studied by such domestic scholars as I. R. Pashynska, S. S. Trach, D. B. Sanakoiev, S. S. Cherniavskiy, and V. Yu. Shepitko. However, under modern conditions of transformation of economic processes, expansion of digitalization of record management, growth in the number of criminal offenses related to the use of forged documents, as well as the functioning of the law enforcement system under martial law, the existing scientific developments require updating and supplementation.

## 2. Structure of Crime in Ukraine

The contemporary structure of crime in Ukraine includes a significant proportion of criminal offenses committed in the sphere of economic activity. Within the overall structure of economic crime, economic (business-related) criminal offenses account for 80.5% (Official website of the Prosecutor General's Office, 2025). At economic entities, criminal offenses

provided for by numerous articles of the Criminal Code of Ukraine are recorded. The predominant share of such offenses is committed in the budgetary sphere, the agro-industrial and fuel and energy complexes, the areas of privatization, banking and foreign economic activity, as well as in the fields of high technologies and intellectual property.

Practice shows that document forgery is often not an independent corpus delicti of a criminal offense but constitutes an element of complex economic schemes that combine several unlawful acts. This significantly complicates the activities of pre-trial investigation bodies and necessitates interagency coordination.

In this context, there arises the task of a systematic study of the regulatory framework governing the procedure for documenting, seizing, expert examination, and evaluation of forged documents, as well as the peculiarities of applying special knowledge in the investigation of such criminal offenses. Scientific analysis of these aspects makes it possible to outline problematic issues of law enforcement practice, identify gaps in the current legislation, and propose ways to increase the effectiveness of pre-trial investigation and the prevention of economic crimes related to document forgery.

The sphere of economic activity, like the economy as a whole, is an extremely important area of economic relations and is accorded a special role in the implementation of state policy. Ensuring economic security is a key component of state policy, since the stability of the economic system, protection of financial resources, preservation of the integrity of market relations, and prevention of criminal encroachments in the sphere of economic activity directly affect national security, institutional resilience, and the socio-economic development of the country.

O. V. Tykhonova, within the system of ensuring economic security, identifies several components, including financial security, energy security, food security, agricultural security, demographic security, and other types of security. In addition, the scholar emphasizes that these components of economic security are closely interconnected and complement each other, may manifest themselves through the operation of another, while strengthening or weakening their overall impact (Tykhonova, 2015).

The forensic methodology for investigating criminal offenses in the sphere of economic activity related to document forgery is based on a complex of legal norms regulating the actions of law enforcement agencies in the process of detecting, investigating, and preventing such crimes. These legal foundations constitute an important element of the system for combat-

ing economic crime and ensuring legality in economic activity.

### 3. Peculiarities of the Regulatory and Legal Framework for Investigating Criminal Offenses in the Sphere of Economic Activity

The regulatory and legal framework for investigating criminal offenses in the sphere of economic activity related to document forgery is multi-level in nature and encompasses both general provisions of criminal and criminal procedural law and special legal acts regulating document circulation, financial and economic activity, state control, and the functioning of specific sectors of the economy. In this regard, the relevant legal acts may be classified into the following groups:

- acts defining the general principles of ensuring economic security and carrying out entrepreneurial activity (the Constitution of Ukraine) (Constitution of Ukraine, 1996);
- international legal instruments forming the basis for legal regulation in the sphere of economic activity, including the Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime of 8 November 1990 (Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime, 1990); the International Convention for the Suppression of Counterfeiting of Currency of 20 April 1929 (International Convention for the Suppression of Counterfeiting of Currency, 1929); the Convention for the Protection of the Financial Interests of the European Communities of 26 July 1995 (Convention for the Protection of the Financial Interests of the European Communities, 1995), and others;
- regulatory legal acts governing the procedure for conducting economic activity, including the Civil Code of Ukraine (Civil Code of Ukraine, 2003); the Law of Ukraine *On the Peculiarities of Regulation of the Activities of Legal Entities of Certain Organizational and Legal Forms in the Transitional Period and Associations of Legal Entities* (2025); the Law of Ukraine *On Joint Stock Companies* (2022); the Law of Ukraine *On Limited and Additional Liability Companies* (2018); the Law of Ukraine *On Public Procurement* (2015); the Law of Ukraine *On Electronic Documents and Electronic Document Management* (2003); the Law of Ukraine *On Electronic Identification and Electronic Trust Services* (2017); the Law of Ukraine *On Accounting and Financial Reporting in Ukraine* (1999), and others;
- regulatory legal acts in the field of financial and state control, including the Law of Ukraine *On Protection of Economic Competition* (2001); the Law of Ukraine *On the Basic Principles of State Financial Control in Ukraine* (1993); and the Law of Ukraine *On Prevention and Counteraction to the Legalization (Laundering) of Proceeds from Crime, Financing of Terror-*

*ism and Financing of the Proliferation of Weapons of Mass Destruction* (2019);

– acts establishing criminal liability for criminal offenses in the sphere of economic activity, primarily the Criminal Code of Ukraine (Criminal Code of Ukraine, 2001);

– acts regulating the procedural order of pre-trial investigation, recording of evidence, interaction of authorized bodies, and the application of special knowledge, including the Criminal Procedure Code of Ukraine (2012); the Law of Ukraine *On Operational-Investigative Activities* (1992); the Law of Ukraine *On Forensic Expertise* (1994); the Order of the Ministry of Justice of Ukraine *On Approval of the Instructions on the Appointment and Conduct of Forensic Expertise and Expert Studies and Scientific and Methodological Recommendations on the Preparation and Appointment of Forensic Expertise and Expert Studies* (1998); and the Order of the Ministry of Internal Affairs of Ukraine *On Approval of the Instructions on Organizing the Interaction of Pre-Trial Investigation Bodies with Other Bodies and Units of the National Police of Ukraine in the Prevention, Detection, and Investigation of Criminal Offenses* (2017);

– regulatory legal acts defining the legal status and competence of specific pre-trial investigation bodies, including the Law of Ukraine *On the Bureau of Economic Security of Ukraine* (2021); the Law of Ukraine *On the National Police* (2015); the Law of Ukraine *On the Security Service of Ukraine* (1992); the Law of Ukraine *On the National Anti-Corruption Bureau of Ukraine* (2014); and the Law of Ukraine *On the State Bureau of Investigation* (2015).

The Constitution of Ukraine ensures the rule of law and the protection of human and civil rights and freedoms, including the right to property, and establishes the obligation of the state to combat economic crime. It defines the foundations of legal order, which serve as the basis for the development of sectoral legislation and legal norms.

The Constitution of Ukraine (Articles 42 and 43) constitutes the foundation for shaping the legal environment of entrepreneurial activity, enshrining the right of every person to freely use their abilities and property for entrepreneurial purposes (Constitution of Ukraine, 1996). The very concept and content of entrepreneurial activity are defined in current legislation, although other related terms are also used therein.

### 4. Analysis of International Legal Instruments in the Field of Legal Regulation of Counteracting Offenses in the Sphere of Economic Activity

With regard to international legal instruments in the field of legal regulation of coun-

teracting offenses in the sphere of economic activity, a number of scholars propose their classification into three groups:

1. acts that establish general legal principles for ensuring the exercise of economic activity (the Universal Declaration of Human Rights (1948); the International Covenant on Civil and Political Rights (1966); the International Covenant on Economic, Social and Cultural Rights (1966), etc.);

2. international treaties of Ukraine, the provisions of which determine the direct directions of counteracting offenses in the sphere of economic activity, including at the international level (the Convention on Laundering, Search, Seizure and Confiscation of the Proceeds of Crime (1990); the International Convention for the Suppression of Counterfeiting of Currency (1929), etc.);

3. bilateral agreements concluded by Ukraine with other states, including for the purpose of counteracting offenses in the sphere of economic activity (the Convention between Ukraine and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Property (1995); the Convention between Ukraine and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Property (1996), etc.) (Suhak, 2020).

In addition to general norms, sector-specific regulatory legal acts are also of importance in the sphere of economic activity, as they establish special requirements and rules for certain types of activities. For example, the Law of Ukraine *On Accounting and Financial Reporting in Ukraine* regulates the rules of accounting and financial reporting, while the Law of Ukraine *On Licensing of Types of Economic Activity* determines the procedure for obtaining licenses and liability for violations of licensing conditions, including the use of forged documents, and others.

Modern legal acts form a national system of economic and financial incentives that guarantee the necessary support for various categories of economic entities, establish general rules for their activities within a national market economy, introduce certain safeguards preventing the criminalization of bona fide entrepreneurship, and provide measures to protect economic entities from external negative influences, including unlawful actions by representatives of public authorities, their biased attitudes, and obstruction of lawful economic activity in the market for the production and sale of goods and services.

The formation of an appropriate legal environment makes it possible to regulate

economic relations in the sphere of development of domestic economic activity at various stages, starting from the registration of natural persons and legal entities as economic entities and licensing of their lawful activities, and ending with bankruptcy procedures and termination of their existence.

At present, Ukraine is undergoing a transformation of the system of legal regulation of economic relations. Along with the repeal of the Commercial Code of Ukraine, the Law of Ukraine *On the Peculiarities of Regulation of the Activities of Legal Entities of Certain Organizational and Legal Forms in the Transitional Period and Associations of Legal Entities* was adopted. The purpose of this Law is to regulate the transitional period for legal entities of certain organizational and legal forms (primarily state-owned and municipal enterprises) in order to ensure their gradual transformation into corporate structures (companies), as well as to bring the legal system into conformity with the Civil Code of Ukraine. In addition, the adoption of this regulatory legal act introduces a transitional period during which enterprises owned by the state or territorial communities must be transformed into business companies (for example, limited liability companies or joint-stock companies).

The main provisions of the Law provide for the corporatization of state-owned and municipal enterprises. All state and municipal unitary enterprises are to be transformed into joint-stock companies or limited liability companies. This approach complies with international standards and promotes investment attraction. For municipal enterprises, corporatization is of a flexible nature, allowing territorial communities to independently determine the expediency of such transformation.

The Law also provides for financial transparency and accountability. In accordance with its provisions, state-owned enterprises are obliged to publish financial statements, which contributes to public oversight and transparency of management. For non-entrepreneurial assets that are not subject to privatization, a usufruct mechanism is introduced, ensuring their rational use under state supervision (Law of Ukraine *On the Peculiarities of Regulation of the Activities of Legal Entities of Certain Organizational and Legal Forms in the Transitional Period and Associations of Legal Entities*, 2025).

Furthermore, the Law clearly regulates the transitional period. Its provisions ensure the continuity of activities of municipal enterprises during the transitional period and the harmonization of norms with the Laws of Ukraine *On Local Self-Government* and the Civil Code of Ukraine, in order to avoid legal gaps following

the repeal of the Commercial Code of Ukraine, which was adopted in 2003 in contrast to the pro-European Civil Code. At the same time, certain provisions of the Commercial Code of Ukraine retain their validity under this Law and will apply throughout the transitional period (Official Website of the Verkhovna Rada of Ukraine, 2024).

Analyzing the provisions of the said Law, it is necessary to distinguish both its positive aspects and the risks associated with its adoption.

Among the positive aspects, the following should be highlighted:

1. a modern corporate approach, whereby the transformation of state-owned and municipal enterprises into joint-stock companies or limited liability companies corresponds to international practice and modernizes the management of state property, which may increase efficiency, attract investors, and reduce corruption risks;

2. ensuring transparency and asset control, since the use of electronic procedures (such as the *Prozorro* system and public reporting) significantly enhances the openness of operations and reduces opportunities for non-transparent manipulation of state assets;

3. improvement of legal certainty, in particular the transition to civil-law instruments (lease, management) instead of outdated economic-law constructs of economic management and operational management, which creates clearer and more “market-oriented” legal models;

4. reduction of financial pressure on businesses, especially defense enterprises, as the reduction of penalty sanctions for delays may alleviate the financial burden on contractors executing defense contracts and stimulate timely yet stable performance of obligations;

5. flexibility for territorial communities, as municipal enterprises may independently decide whether to undergo transformation, providing communities with a greater degree of self-determination in choosing the form of ownership and management.

At the same time, it should be noted that there are risks associated with the application of this Law under conditions of legal transformation and martial law, in particular: complications in identifying ultimate beneficial owners of legal entities undergoing reorganization procedures; the emergence of regulatory gaps during changes in organizational and legal forms; potential manipulation of corporate rights and property assets during the operation of special transitional procedures; as well as risks of using simplified reorganization mechanisms to evade financial control or liability for criminal offenses in the sphere of economic activity.

A more detailed consideration should be given to the identified risks and their impact on the investigation of criminal offenses in the sphere of economic activity.

#### 1. Risks in the Field of Identification and Transparency of Corporate Structure

One of the key challenges is the potential complication of identifying the ultimate beneficial owners of legal entities undergoing reorganization or changes in their organizational and legal form. Transitional procedures provide for simplified mechanisms for submitting certain information, temporary deferral of data disclosure, or modifications in the set of documents submitted to state registers.

This creates additional opportunities for committing criminal offenses in the sphere of economic activity, such as manipulation of information on beneficial owners; the emergence of a temporary “window of non-transparency” allowing the concealment of actual business controllers; the use of offshore structures or nominee owners; and complications in conducting proper KYC procedures by banks and other financial monitoring entities. Such risks directly affect the ability of law enforcement agencies to promptly and effectively identify the actual organizers of criminal schemes in the sphere of economic activity.

#### 2. Risks Related to Manipulation of Corporate Rights and Assets

Special transitional procedures create conditions under which criminal groups may use reorganization, merger, division, or transformation of legal entities as instruments for asset stripping prior to the initiation of criminal proceedings; transfer of property between related entities through fictitious transactions; establishment of new legal entities to continue unlawful activities; and disruption of liability chains when the original legal entity ceases operations before its officials are brought to justice. Particularly dangerous is the use of the transitional period for the legalization (laundering) of proceeds of crime through complex corporate arrangements and changes in ownership.

#### 3. Regulatory Gaps and Normative Collisions

The application of the Law during the transitional period is accompanied by inconsistencies between its provisions and the Civil Code of Ukraine and the Law of Ukraine *On State Registration of Legal Entities, Individual Entrepreneurs and Public Associations*; conflicts with anti-corruption legislation, particularly regarding the obligation to timely disclose information on ownership structure; and the absence of clear procedures for monitoring reorganized legal entities. All of this creates regulatory uncertainty that may be exploited by criminal



groups to evade financial control or manipulate corporate rights.

#### 4. Risks of Reduced Effectiveness of State Financial Control

The transitional period in the activities of legal entities may complicate the conduct of scheduled and unscheduled inspections; the proper assessment of financial statements; and the detection of violations in the budgetary, tax, and investment spheres. Particularly problematic is the limited access of supervisory authorities to documents of legal entities undergoing reorganization, which increases the number of cases of artificial bankruptcy, concealment of liabilities, understatement of income, and tax evasion.

Such factors are capable of creating additional challenges for law enforcement agencies, primarily in ensuring a proper evidentiary base for criminal offenses of an economic nature, preventing the legalization (laundering) of proceeds of crime, and preventing the use of corporate restructuring mechanisms as a means of disguising illegal activities.

In addition, upon analyzing the Law under consideration, it appears appropriate to propose amendments to Part 1 of Article 2 of the Law, which defines the concept of “economic activity,” and to set it forth as follows: “economic activity is the activity of economic entities in the sphere of social production and circulation of material, financial, informational, and digital resources aimed at the creation and sale of products, performance of works, provision of services, or management of assets having value characteristics and price determinancy.”

The proposed amendments are justified by the need to adapt the legislative definition of “economic activity” to modern conditions of economic development, including digitalization, changes in corporate legislation, and the requirements of European integration. The refined definition ensures legal certainty, eliminates gaps that emerged after the repeal of the Commercial Code of Ukraine, and creates a basis for the correct qualification of offenses in the sphere of economic activity, in particular those related to document forgery.

A special place in the system of legal regulation of economic activity is occupied by legislative acts in the field of state financial control. The system of state control in Ukraine has undergone a complex process of formation, accompanied by frequent renaming of supervisory bodies (Pikhotskyi, 2015). Pre-trial investigation bodies most often receive materials on economic criminal offenses from units of the State Audit Service of Ukraine (hereinafter – the State Audit Service), the State Fiscal Service of Ukraine, and the State Financial Monitoring Service of Ukraine.

The State Audit Service of Ukraine is a central executive authority that ensures the formation and implementation of state policy in the field of state financial control and, in accordance with the Regulation on the State Audit Service of Ukraine, carries out assessments of the effective, lawful, targeted, and efficient use and preservation of state financial resources by economic entities of the public sector of the economy. Where violations of legislation are identified that entail criminal liability or contain signs of corruption-related acts, units of the State Audit Service transmit the materials resulting from state financial control to law enforcement agencies in the prescribed manner.

The Law of Ukraine *On the Basic Principles of State Financial Control in Ukraine* constitutes the basic regulatory act defining the organizational and legal principles, forms, types, and instruments of state financial control. Its provisions form the legal basis for state activities aimed at ensuring the targeted, effective, and lawful use of public resources, which directly affects the level of economic security of the state and indirectly contributes to the prevention of criminal offenses in the sphere of economic activity (Law of Ukraine *On the Basic Principles of State Financial Control in Ukraine*, 1993).

#### 5. The Role of State Financial Control in the Context of Martial Law and the Recovery of Ukraine's Economy

In the context of martial law and the recovery of Ukraine's economy, the role of state financial control acquires particular significance. The Law establishes unified rules for controlling the movement of funds of the state and local budgets, state property, and financial resources of state-owned enterprises, which is critically important for minimizing the risks of corruption, embezzlement, and misuse of public funds. Effective state financial control, within the meaning of the Law, has a dual function: a preventive function—preventing offenses related to budgetary funds and state assets; and a law enforcement function—detecting violations that may contain elements of criminal offenses in the sphere of economic activity, followed by informing law enforcement agencies.

The Law defines the system of bodies authorized to carry out state financial control. The key body under the current version of the Law is the State Audit Service of Ukraine, along with other entities vested with such powers (the Accounting Chamber, the National Bank of Ukraine, the Ministry of Finance, etc.) (Law of Ukraine *On the Basic Principles of State Financial Control in Ukraine*, 1993).

It is important to emphasize that the Law has significantly expanded the analytical pow-

ers of the State Audit Service, allowing it to use risk indicators and automated information systems, which increases the effectiveness of detecting violations in the economic sphere. The Law establishes the following main forms of financial control: state financial audit aimed at assessing the efficiency of an entity's activities; inspection (revision), intended to establish facts of violations of legislation and financial discipline; inspection of individual transactions; procurement monitoring (significantly expanded in 2025); and verification of state investment projects.

The Law regulates the mechanisms for transferring materials obtained as a result of audits and inspections to the Bureau of Economic Security of Ukraine, the National Anti-Corruption Bureau of Ukraine, the Security Service of Ukraine, and the National Police, thereby ensuring a timely response to criminal offenses in the sphere of economic activity. In particular, it establishes the obligation to inform law enforcement agencies in the event of detecting signs of criminal offenses; the right of the State Audit Service to participate in the verification of materials within criminal proceedings; and the possibility of providing specialists and expert assistance to investigators (Law of Ukraine *On the Basic Principles of State Financial Control in Ukraine*, 1993).

Thus, the Law forms an institutional linkage between the system of financial control and the criminal justice system, which significantly enhances the State's capacity to detect criminal offenses in the sphere of economic activity.

The Criminal Code of Ukraine establishes the substantive legal framework for criminal liability for criminal offenses in the sphere of economic activity, including those related to document forgery, by defining their legal nature, social danger, and the limits of criminal law influence. It is the Criminal Code of Ukraine that determines which acts are recognized as crimes or criminal misdemeanors, establishes their qualifying elements, characterizes the object of encroachment, and defines the types and limits of punishment. The repeal of the Commercial Code of Ukraine does not create a direct need for immediate amendments to the Criminal Code of Ukraine, since the latter does not contain provisions directly based on the Commercial Code.

However, the transition to new approaches to regulating economic activity enshrined in the Law of Ukraine *On the Peculiarities of Regulating the Activities of Legal Entities of Certain Organizational and Legal Forms during the Transitional Period and Associations of Legal Entities* requires terminological and conceptual harmonization of criminal legislation with the updated

system of concepts, such as "economic activity," "economic entity," "document in the sphere of economic activity," "entrepreneurial activity," "legal entity," and its organizational and legal form. Such harmonization will promote legal certainty, unification of law enforcement practice, and prevention of conflicts in the qualification of criminal offenses in the sphere of economic activity.

The next group of norms comprises legal acts that determine the procedural order for investigating such criminal offenses. The Criminal Procedure Code of Ukraine establishes a system of procedural rules ensuring the legality, consistency, and effectiveness of pre-trial investigation of criminal offenses, including those in the sphere of economic activity related to document forgery. Primarily, it defines the procedural procedure for detecting, recording, collecting, evaluating, and using evidence; establishes the list and content of investigative (search) actions and covert investigative (search) actions, as well as the conditions for their application. In addition, the Code regulates the jurisdiction of criminal offenses and delineates the competence of pre-trial investigation bodies, which is of particular importance in cases where document forgery is combined with complex financial transactions or misappropriation of assets.

Modern economic activity in Ukraine, especially after the repeal of the Commercial Code and the introduction of a new legislative paradigm for regulating economic entities, is characterized by the predominance of electronic document circulation. Currently, document management in the sphere of economic activity is carried out in digital rather than paper form through the use of electronic document management systems. However, the procedural norms of the Criminal Procedure Code of Ukraine remain largely oriented toward working with paper documents and physical media, which does not correspond to the actual practice of investigating criminal offenses in the sphere of economic activity related to document forgery. As a result, there arises a risk of loss of authenticity during copying or rewriting of digital data. In foreign jurisdictions (the United States, Germany, France, Estonia), the involvement of a forensic expert or technical specialist is mandatory during the examination and copying of electronic documents, which ensures their integrity and preservation of authenticity.

Moreover, the Criminal Procedure Code of Ukraine lacks a normative obligation to involve relevant specialists when seizing documents stored on digital media, which leads to procedural errors and the inadmissibility

of evidence in court. Ukrainian courts have repeatedly declared electronic documents inadmissible as evidence due to the absence of confirmation of their authenticity, in particular because of the failure to provide hash identifiers or the absence of a specialist during their copying (Resolution of the Cassation Commercial Court of the Supreme Court, 2023).

We agree with the position of S.S. Khyzhniak, who notes that, compared to the examination of traditional documents, the examination of electronic documents is a more extensive and complex procedural action that requires the use of specialized knowledge, technical means, and software, as well as the involvement of specialists to search for and seize electronic evidence during criminal proceedings (Khyzhniak, 2017). As emphasized by Yu.M. Chornous and O.L. Dulskyi, under such conditions forensic technical means, techniques, and methods are applied provided that there are legal grounds—namely, where they are provided for by law or do not contradict it (Chornous, Dulskyi, 2025), in accordance with international and European standards (Chornous, Dulskyi, 2024).

In view of the above, it is proposed to introduce amendments to the Criminal Procedure Code of Ukraine, in particular by supplementing Part 2 of Article 237 of the Criminal Procedure Code of Ukraine with new paragraphs as follows:

“The examination of documents stored in information and communication systems shall be carried out with the mandatory involvement of an information technology specialist or a forensic expert.

During the examination of documents stored in information and communication systems, their authenticity, integrity, and the possibility of subsequent verification shall be ensured through the use of hashing technologies or the creation of an electronic signature and/or electronic seal.”

It is also proposed to supplement Part 5 of Article 237 of the Criminal Procedure Code of Ukraine, after the words “seizure only of items and documents,” with the words: “including documents stored in information and communication systems, which are copied or stored with the fixation of a digital identifier,” and to supplement Part 8 of Article 237 of the Criminal Procedure Code of Ukraine to regulate issues of temporary access to digital media as follows:

“Where the examination of documents requires access to remote electronic systems (including cloud storage), the investigator or prosecutor shall ensure the copying of the relevant data in compliance with requirements on non-disclosure of commercial secrets, using certified data recording tools.”

Special attention should be given to laws that determine the status and competence of individual pre-trial investigation bodies, namely: the Bureau of Economic Security of Ukraine, the National Police of Ukraine, the Security Service of Ukraine, the National Anti-Corruption Bureau of Ukraine, and the State Bureau of Investigation.

The Law of Ukraine *On the Bureau of Economic Security of Ukraine* defines the Bureau of Economic Security of Ukraine (hereinafter – the BES) as a central executive authority with a special status, the primary task of which is to counter criminal offenses in the economic sphere through the implementation of law enforcement, analytical, economic, informational, and other functions (Law of Ukraine *On the Bureau of Economic Security of Ukraine*, 2021).

Pursuant to Article 4 of the Law, the main tasks of the Bureau of Economic Security of Ukraine include:

1. identifying risk zones in the economic sphere through the analysis of structured and unstructured data;
2. assessing risks and threats to the economic security of the State, developing methods for their minimization and elimination;
3. submitting proposals on amendments to regulatory legal acts aimed at eliminating prerequisites for the creation of schemes of unlawful activity in the economic sphere;
4. ensuring the economic security of the State by preventing, detecting, terminating, and investigating criminal offenses encroaching on the functioning of the national economy;
5. collecting and analyzing information on offenses affecting the economic security of the State and determining ways to prevent their occurrence in the future;
6. planning measures to counter criminal offenses attributed by law to its jurisdiction;
7. detecting and investigating offenses related to the receipt and use of international technical assistance;
8. preparing analytical conclusions and recommendations for public authorities in order to improve the effectiveness of managerial decision-making in regulating economic relations (Law of Ukraine *On the Bureau of Economic Security of Ukraine*, 2021).

In addition, based on an analysis of Article 8 of the Law, the main areas of activity of the BES have been identified. In accordance with the tasks assigned to it, the Bureau carries out:

- analytical activities aimed at identifying and assessing risks to the economic security of the State, forecasting trends in the development of shadow economic processes, tax evasion schemes, and other forms of unlawful activity in the sphere of economic relations;



- collection, consolidation, and analysis of information on economic criminal offenses received from public authorities, business entities, financial institutions, and international partners, as well as the development of relevant information and analytical products for law enforcement and public policy needs;

- operational-search measures provided for by criminal procedural legislation, aimed at identifying organized schemes causing damage to the State budget, unlawful use of public finances, activities of “conversion centers,” fictitious enterprises, and transnational economic criminal groups;

- pre-trial investigation of criminal offenses attributed to the jurisdiction of the BES, including crimes in the budgetary, tax, customs, financial, banking, and corporate sectors, as well as in the sphere of circulation of excisable goods and public procurement;
- monitoring of financial transactions and economic processes that may contain signs of unlawful activity, in cooperation with the State Tax Service of Ukraine, the State Customs Service of Ukraine, the National Bank of Ukraine, the National Securities and Stock Market Commission, and other subjects of state financial control;

- initiation and participation in international cooperation aimed at information exchange, joint investigations, and implementation of best practices in combating economic crime, in particular within the framework of cooperation with Europol, Interpol, FATF, and other international institutions;

- development of proposals for improving state policy in the field of economic security, including the initiation of amendments to legislation, regulatory acts, and mechanisms of inter-agency cooperation;

- ensuring protection of the economic interests of the State during the implementation of priority sectoral, defense, infrastructure, and investment projects, especially under conditions of martial law and post-war recovery;

- expert and analytical assessment of schemes of movement of financial flows, material resources, and assets, both within the domestic economic environment and in the transnational dimension;

- implementation of measures aimed at compensation for damage caused to the State, including through seizure of property, identification of beneficial owners of assets, termination of unlawful financial and economic transactions, and initiation of recovery of funds through judicial proceedings (Law of Ukraine *On the Bureau of Economic Security of Ukraine*, 2021).

In addition to the BES, the investigation of criminal offenses in the sphere of economic

activity falls within the competence of pre-trial investigation bodies of the National Police of Ukraine. The National Anti-Corruption Bureau of Ukraine investigates economic crimes only in cases where they are of a corrupt nature and are related to officials referred to in Article 45 of the Criminal Code of Ukraine and Part 5 of Article 216 of the Criminal Procedure Code of Ukraine. Security Service investigation bodies exercise jurisdiction where such crimes pose a threat to the economic security of the State, critical infrastructure, are related to the financing of terrorism, or involve the activities of the aggressor state. The State Bureau of Investigation conducts investigations of economic crimes if they are committed by officials who are employees of law enforcement agencies, military personnel, or belong to categories defined in Article 216 of the Criminal Procedure Code of Ukraine (Criminal Procedure Code of Ukraine, 2012).

Currently, EU and FATF (Financial Action Task Force) international standards require states to establish integrated mechanisms for interaction between financial intelligence units, supervisory bodies, and law enforcement agencies. However, in Ukraine there is no single normative act that would comprehensively regulate the interaction between law enforcement and supervisory authorities during the detection and investigation of criminal offenses in the sphere of economic activity. Existing coordination mechanisms are fragmented and contained in separate instructions, regulations, and interagency agreements, which does not ensure a unified procedure for transferring operational, analytical, or evidentiary information, does not establish common standards for documenting digital data, and does not regulate issues of protection of restricted information and commercial secrets.

In our view, the introduction of a joint regulation (order) of the National Police of Ukraine, the National Anti-Corruption Bureau of Ukraine, the Bureau of Economic Security of Ukraine, the State Bureau of Investigation, and supervisory authorities would ensure the unification of procedures for detecting, documenting, and analyzing economic crimes, standardize access to digital data, and enhance the evidentiary value of collected information, which as a whole would strengthen the economic security of Ukraine under conditions of martial law and post-war recovery.

## 6. Conclusions

Thus, the study of the legal foundations for the investigation of criminal offenses in the sphere of economic activity related to document forgery makes it possible to formulate a number of generalizations and proposals

aimed at improving the effectiveness of pre-trial investigation. First of all, it has been established that the regulatory framework governing the investigation of criminal offenses in the sphere of economic activity related to document forgery encompasses both general provisions of criminal law and criminal procedural law, as well as special legal acts regulating document circulation, financial and economic activity, state control, and the functioning of individual sectors of the economy.

This regulatory framework comprises several groups of legal acts, in particular: acts defining the general principles of ensuring economic security and conducting entrepreneurial activity; international legal instruments forming the basis for legal regulation in the sphere of economic activity; regulatory acts determining the procedure for conducting economic activity; normative acts in the field of financial and state control; acts establishing criminal liability for criminal offenses in the sphere of economic activity; acts regulating the procedural order of pre-trial investigation, evidence fixation, interaction of authorized bodies, and the application of special knowledge; as well as normative legal acts defining the status and competence of individual pre-trial investigation bodies.

The transformation of Ukraine's economic legislation, associated with the repeal of the Commercial Code of Ukraine and the adoption of the Law of Ukraine *On the Peculiarities of Regulation of the Activities of Legal Entities of Certain Organizational and Legal Forms in the Transitional Period and Associations of Legal Entities*, actualizes the need to clarify a number of concepts and legal categories used in the Criminal Code of Ukraine and the Criminal Procedure Code of Ukraine.

Accordingly, increasing the effectiveness of investigating criminal offenses in the sphere of economic activity related to document forgery requires a comprehensive updating of the regulatory framework. The proposed changes will contribute to eliminating gaps in legal regulation, forming a unified approach to working with digital evidence, strengthening interagency coordination, and generally reinforcing the system of economic security of Ukraine.

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## ПРАВОВІ ЗАСАДИ РОЗСЛІДУВАННЯ КРИМІНАЛЬНИХ ПРАВОПОРУШЕНЬ У СФЕРІ ГОСПОДАРСЬКОЇ ДІЯЛЬНОСТІ, ПОВ'ЯЗАНИХ ІЗ ПІДРОБКОЮ ДОКУМЕНТІВ

**Анотація.** *Метою статті* є аналіз правових основ розслідування кримінальних правопорушень у сфері господарської діяльності, пов'язаних із підробкою документів в умовах переходу до єдиної системи цивільно-правового регулювання; а також розроблення теоретично обґрунтованих пропозицій щодо вдосконалення кримінального, процесуального та спеціального законодавства з метою підвищення ефективності розслідування таких кримінальних правопорушень. **Результати.** Стаття присвячена комплексному дослідженню правових засад розслідування кримінальних правопорушень у сфері господарської діяльності, пов'язаних із підробкою документів, у контексті трансформації господарського законодавства України та цифровізації економічних процесів. Актуальність теми зумовлена скасуванням Господарського кодексу України, прийняттям Закону «Про особливості регулювання діяльності юридичних осіб окремих організаційно-правових форм у перехідний період та об'єднань юридичних осіб», а також зростанням частки електронного документообігу, що суттєво змінює характер і способи вчинення кримінальних правопорушень у господарській сфері. У роботі автором визначено коло нормативно-правових актів, що регламентують розслідування зазначеної категорії кримінальних правопорушень. Автором аргументується необхідність їх оновлення та гармонізації з огляду на нові умови функціонування економічних суб'єктів. Особлива увага приділяється аналізу норм Кримінального кодексу України, що визначають матеріально-правові передумови притягнення до відповідальності за підробку документів, та норм Кримінального процесуального кодексу України, які регламентують порядок фіксації, огляду та вилучення документів – зокрема цифрових. Встановлено, що сучасні способи підробки документів дедалі частіше мають цифровий характер, що потребує модернізації кримінального процесуального законодавства. **Висновки.** Обґрунтовано доцільність внесення змін до статті 237 КПК України з метою врегулювання порядку огляду, фіксації та вилучення документів, що зберігаються в інформаційно-комунікаційних системах, а також запровадження обов'язкового застосування технологій хешування, електронного підпису та участі спеціаліста. Окремий акцент зроблено на проблемі нормативно-правового забезпечення міжвідомчої взаємодії. На основі аналізу повноважень Бюро економічної безпеки України, Національної поліції, НАБУ, ДБР, СБУ та контролюючих органів встановлено відсутність єдиного нормативно-правового механізму координації дій таких суб'єктів. Доведено необхідність розроблення спільного міжвідомчого наказу, який би регламентував порядок обміну аналітичною, фінансовою та доказовою інформацією, стандартизував процедури виявлення й документування правопорушень та забезпечив узгодженість правоохоронної діяльності.

**Ключові слова:** кримінальні правопорушення, господарська діяльність, підробка документів, економічна безпека, кримінальне провадження, доказування, правове регулювання, фінансовий моніторинг.