https://doi.org/10.25143/socr.24.2022.3.078-090

Topicalities in Coercive Measures Application Process to Legal Entities in Criminal Proceedings in the Republic of Latvia

Mg. iur. ***Mārtiņš Jansons***
ORCID: 0000-0003-0330-4803
Rīga Stradiņš University, Latvia
Martins.Jansons@lrp.gov.lv

Abstract

Under conditions of the Covid-19 pandemic and the military operations carried out by the Russian Federation in Ukraine, including the tension between the Western countries and the Russian Federation, the application of coercive means of influence to legal entities in criminal proceedings and peculiarities and problems of the criminal legal regulation related to their application, which hinder or even prevent, have become especially relevant to achieve the goal of the criminal process and lead it to a fair settlement of criminal legal relations.

Criminal legal regulation regarding the application of coercive measures to legal entities is periodically improved in order to make the application of coercive measures more effective; however, shortcomings of the criminal legal framework still prevent effective action against legal entities by applying coercive measures to them in practice, as evidenced by the small number of initiated processes on the application of coercive measures for legal entities, which is also indicated by international organisations. The legislator has already started the process of improving the criminal legal framework; however, according to the author, there are a number of gaps in the criminal legal framework that hinder or even prevent application of means of coercive influence on legal entities in criminal proceedings.

The purpose of the article is to research national and international criminal law regulation of legal entities criminal liability and identify and analyse problems of the criminal law regulation in the Republic of Latvia at various stages of the process of applying coercive measures to legal entities.

General methods of scientific research and methods of legal interpretation have been used in the research.

Keywords: legal entities, security measure, coercive measures.

Introduction

Under conditions of the Covid-19 pandemic and the hostilities carried out by the Russian Federation in Ukraine, the world is increasingly facing new challenges in the process of applying coercive measures to legal entities. With the development of the criminal world and tactics and methods of committing criminal offenses implemented by it, especially using legal entities to commit criminal offenses in order for natural persons to avoid responsibility (Kolomijceva, 2009), the application of coercive measures to legal entities in criminal proceedings and specificities and problems of the criminal law regulation related to their application have become particularly relevant, which hinders or even prevents achievement of the goal of the criminal process and leads it to a fair resolution of criminal legal relations.

In the light of the Covid-19 pandemic, state support measures have opened opportunities not only for legal entities to receive state support in crisis conditions, but also for natural persons to embezzle significant amounts of funds from the state budget in the interests of legal entities, as a result of good or inadequate supervision and control.

However, state support measures related to overcoming of the Covid-19 pandemic are not the only existing and foreseeable threats of the moment for which legal entities could be increasingly subject to the means of coercive influence, because after the invasion of Ukraine by the Russian Federation, with the increase in the volume of international and national sanctions against the Russian Federation, the number of criminal proceedings initiated under Article 84 of the Criminal Law (violation of sanctions established by international organisations and the Republic of Latvia) is also increasing significantly, and it is predicted that for this reason the number of proceedings on the application of coercive influence measures to legal entities could also increase in the future, as well as challenges related to the application of the criminal law regulation in the process of applying means of coercive influence to legal entities have become particularly relevant.

Already on September 29, 2003, the United Nations Convention against Transnational Organised Crime of November 15, 2000, entered into force in the Republic of Latvia (hereinafter – the Convention). Article 10 of the Convention "Liability of Legal Entities" stipulates that each Member State shall take the necessary measures in accordance with its legal principles to determine liability of legal entities for participation in serious crimes involving an organised criminal group and for those criminal offenses defined in Articles 5, 6, 8 and 23 of the Convention. In compliance with the legal principles of the Member State, liability of legal entities may be criminal, civil or administrative. This liability does not limit the criminal liability of natural persons who have committed the relevant criminal offences. Each Member State shall ensure that those legal entities prosecuted in accordance with the provisions of this Article are subject to effective, proportionate and dissuasive criminal and other sanctions, including fines.

On April 21, 2005, the Republic of Latvia, by adopting the Criminal Procedure Law, which entered into force on October 1, 2005, and the version of the Criminal Law of May 5, 2005, which entered into force on October 1, 2005, has implemented Article 10 of the Convention into the national legal framework as specified in Article, subjecting legal entities to criminal sanctions for criminal offenses committed by natural persons as a result of good or improper control or supervision in their interests.

The criminal legal regulation regarding application of coercive measures to legal entities is being improved so that the application of coercive measures becomes more effective; however, shortcomings of the criminal legal framework still prevent effective action against legal entities by applying coercive measures to them, as evidenced by the small number of initiated processes on the application of coercive measures to legal entities, which is also pointed out by international organisations.

The purpose of the article is to research national and international criminal law regulation of legal entities criminal liability and identify and analyse the problems of the criminal law regulation in the Republic of Latvia at various stages of the process of applying coercive measures to legal entities.

The article has three chapters and a conclusion. The first chapter of the article examines topicalities in the process of applying means of coercive influence to legal entities, the second chapter analyses the legal framework, while the third chapter examines problematic issues in the process of applying the legal framework.

In the preparation of the article, generally recognised scientific research methods, special legal interpretation methods were used.

1 Current Actualities in Coercive Measures Application Process

In October 2019, the Working Group of the Organisation for Economic Cooperation and Development (hereinafter referred to as OECD) Combating Bribery in International Business Transactions (hereinafter referred to as the Working Group) approved Latvia's 3rd phase assessment report (hereinafter referred to as the 3rd phase report) on compliance of Latvian regulatory acts with OECD 1997, the requirements of the November 21st Convention on Combating Bribery of Foreign Officials in International Business Transactions and related recommendations, as well as on fulfilment of the established requirements regarding combating bribery of foreign officials in international business transactions, abilities of investigative, prosecutorial and judicial authorities to investigate and try such criminal offenses, about the level of awareness of officials and the public about the negative consequences of bribing foreign officials and about the work done in preventing and combating legalisation of criminally obtained funds.

One of the issues raised by the Working Group in the 3rd Phase report is the effective application of the legal framework of liability of legal entities for criminal offenses, with special emphasis on jurisdictional aspects regarding those criminal offenses committed

by a natural person for the benefit, in the interests of a legal entity or as a result of its improper supervision or control of a person. The working group, evaluating investigation of cases of bribery of foreign officials in Latvia, found several shortcomings in the application of the norms of the Criminal Law and the Criminal Procedure Law. Namely, in several cases, the criminal jurisdiction of Latvia was not determined either based on the territorial principle or the principle of nationality, as a result of which, in several cases of bribery of foreign officials, in which, according to foreign judgments, Latvian financial institutions and shell companies registered in Latvia supported bribery of foreign officials, acting as an intermediary in the transfer of the bribe, they were not prosecuted in Latvia. In addition, the Working Group found that in two cases in Latvia, application of coercive measures to a legal entity was initiated only after the natural person who had committed the criminal offense in its interest was convicted abroad (OECD report, 2019).

Latvia has joined a series of international legal acts (conventions and directives of the European Union), which in the field of criminal law provide for the obligation to determine responsibility of legal entities for a criminal offense committed in the interests of, for the benefit of, or due to a lack of supervision or control of a legal entity, for example: the Council of Europe Convention on the Proceeds of Crime prevention, search, seizure and confiscation of funds, the Council of Europe Convention on Combating Trafficking in Human Beings, the Council of Europe Convention on Cybercrime, the Council of Europe Criminal Law Anti-Corruption Convention, the Council of Europe Convention on Offenses Related to Cultural Property, the Directive of the European Parliament and the Council (EU) 2008/99/EC (November 19, 2008) on the criminal protection of the environment, Directive 2014/62/EU of the European Parliament and of the Council (May 15, 2014) on the criminal protection of the euro and other currencies against counterfeiting and which replaced the Council Framework Decision 2000/383/TI, Directive (EU) 2017/1371 of the European Parliament and of the Council (July 5, 2017) on combating fraud affecting the financial interests of the Union by means of criminal law, Directive (EU) of the European Parliament and of the Council 2018/ 1673 (October 23, 2018) on combating money laundering with criminal law), etc., as well as partially implemented it in the national criminal legal framework by including in the Criminal Law and the Criminal Procedure Law both material and procedural legal norms applicable in the process of applying coercive means of influence to legal entities.

Article 70.[1] of the Criminal Law stipulates that for a criminal offense provided for in the special part of this law to a legal person under private law, including a state or local government capital company, as well as a partnership, the court or in the cases provided for by law, the prosecutor may apply coercive measures, if the offense is in the interest of the legal person, these persons for the good or as a result of its improper supervision or control committed by a natural person, acting individually or as a member of the collegial body of the relevant legal entity: (1) based on the right to represent the legal entity or to act on its behalf, (2) based on the right to make decisions on behalf of the legal entity, (3) implementing control within the legal entity.

Thus, it can be established that the legal norms, which provide for the prosecution of legal entities for criminal offenses committed by a natural person on their behalf, as well as when lack of supervision or control has allowed a natural person to commit a criminal offense, are standard legal norms of European Council's conventions and directives, which stipulate the obligation to criminalise certain offenses and provide for the liability of legal entities for them, which has also been introduced in the national criminal law regulation. However, according to the author, the current Criminal law regulation is incomplete. Inadequacies in the criminal legal framework are related to initiation of the process of applying means of coercive influence to a legal entity, problematic application of presumptions, absence of security or security measures, impossibility of applying means of coercive influence to certain legal entities, absence of criteria for the application of means of coercive influence, as well as shortcomings of the legal framework that allow legal persons to avoid application of means of coercive influence, etc.

The author's opinion about shortcomings in the criminal law regulation and the problems of its application is also confirmed by the fact that the Working Group has concluded that there is very little judicial practice in Latvia regarding application of means of coercive influence to legal entities. A similar conclusion was made in 2018 by the Council of Europe's Committee of Experts on Anti-Money Laundering and Terrorist Financing (Moneyval) in the 5th evaluation report of Latvia on the technical adequacy of the anti-money laundering and terrorist financing system of the Financial Action Task Force FATF) recommendations, as well as on effectiveness of the mentioned system. The Moneyval report concluded that lack of processes for applying coercive measures to legal entities for legalisation of proceeds of crime indicates that Latvia has achieved mediocre efficiency in this area and significant improvements are needed (Moneyval report, 2018).

Although there are no publicly available statistics on the application of coercive measures to legal entities, the information provided by the Ministry of Justice shows that in the period from October 2019 to May 25, 2021, coercive measures were applied to 25 legal entities, in 17 cases coercive measures were used as applicable for the criminal offense provided for in Article 218 (tax evasion) of the Criminal Law. For two legal entities, the means of coercive influence have been applied for the criminal offense provided for in Article 195 (money loundering) of the Criminal Law, and for other two legal entities, the means of coercive influence have been applied for the criminal offense provided for in Article 323 (bribery) of the Criminal Law.

2 Legal Framework

As a result of the research, it can be established that there are at least 5 directives of the Council of Europe, 1 OECD, 1 UN and 4 directives of the European Parliament and the Council, which impose the obligation to provide legal entities with criminal,

civil or administrative liability for a criminal offense committed by a natural person in the interests, for the benefit of the legal entity, or as a result of inadequate control or supervision, namely:

- United Nations Convention against Transnational Organised Crime (Anti-organised crime convention, 2000);
- Convention on Combating Bribery of Foreign Officials in International Business Transactions (Anti-bribery convention, 1997);
- Council of Europe Convention on Prevention, Search, Seizure and Confiscation of Money Laundering (Anti-money loundering convention, 1990);
- Council of Europe Convention on Combating Trafficking in Human Beings (Anti-human trafficking convention, 2005);
- Council of Europe Convention on cybercrimes (Anti-cybercrimes convention, 2001);
- Council of Europe Criminal Law Anti-Corruption Convention (Anti-corruption convention, 1999);
- Council of Europe Convention on criminal offenses related to cultural values (Convention against criminal offenses related to cultural values, 2017);
- European Parliament and Council Directive (EU) 2008/99/EC (November 19, 2008) on criminal protection of the environment (Directive on criminal protection of the environment, 2008);
- Directive 2014/62/EU of the European Parliament and of the Council (May 15, 2014) on the criminal protection of the euro and other currencies against counterfeiting and which replaces the Framework Decision of the Council 2000/383/TI (Directive against counterfeiting, 2014);
- Directive (EU) 2017/1371 of the European Parliament and of the Council (July 5, 2017) on combating fraud affecting the financial interests of the Union by means of criminal law (Anti-fraud directive, 2017);
- Directive (EU) 2018/1673 of the European Parliament and of the Council (October 23, 2018) on combating money laundering through criminal law (Anti-money loundering directive, 2018).

Common in all these legal acts is that no legal act imposes an obligation to provide criminal liability directly to a legal entity, but rather gives a free choice to choose which liability, providing that the national legislature has the right to choose to provide effective means for punishing legal entities in a certain branch of law.

In fact, all conventions and directives indicated above contain a provision on the liability of legal entities, which requires each Member State to take the necessary measures to ensure that legal entities can be prosecuted for violations provided for in them.

They provide that the Member States ensure that the legal person becomes liable for the actions that are committed for the benefit of the said person, acting individually or as a member of the body of the legal person, by a person who occupies a leading position in the structure of the legal person, based on the authority to represent the legal person

or the authority to make decisions on behalf of the legal entity, or to have the authority to internally control the legal entity, as well as for involvement in the commission of such an offense as an accomplice or instigator. This legislation also contains an indication of applicable penalties, namely that each Member State shall take the necessary measures to ensure that effective, proportionate and dissuasive sanctions, including fines as a criminal or other type of penalty, are applicable to a legal person who is prosecuted and may include other penalties.

It must be said that in 2005 the Republic of Latvia chose to follow the path of not providing legal entities with criminal liability, but with coercive measures, because the above-mentioned international legal acts do not set specific requirements for the criminal liability of legal entities; however, in order for Latvia to fulfil the requirements of international law, the normative Acts in Latvia were amended, providing that for criminal offenses committed by natural persons in the interests of legal entities, as a result of good or improper control or supervision, coercive measures can be applied to legal entities, without providing for bringing the legal entity to criminal liability in the same way as a natural person.

It must be indicated that the subject in this process is a legal entity under private law, including state or local government capital companies, as well as partnerships; therefore, law enforcers have the opportunity to apply means of coercive influence to all types of legal entities, except for the state, municipalities and other public law legal entities, but in any case, a connection between the perpetrator of a criminal offense – a natural person and a legal entity can be established, and the investigation will determine whether a natural person has committed a criminal offense, acting individually or as a member of the collegial institution of the relevant legal entity, based on the right to represent the legal entity or to act on its behalf, usually those are members of the board or any of their authorised persons, also based on the right to make decisions on behalf of the legal entity or exercising control within the legal entity.

Currently, the legal regulation of the liability of legal entities in the Criminal Law (Criminal Law, 1998) states that the legal entity does not and cannot have a subjective attitude towards the committed criminal offense, so in this case it is impossible to talk about the guilt of the legal entity.

Among some Latvian legal scholars, there is an opinion that recognising a legal entity as the subject of a criminal offense and convicting them criminally, the principle of guilt in criminal law would be deformed (Krastins, 2002).

However, in several European Union countries, the criminal liability of legal entities is directly provided for. In addition, legal entities are prosecuted regardless of whether the specific natural person who committed the crime is also prosecuted.

In the author's opinion, it would be very useful in Latvia as well, especially when talking about money laundering in credit institutions, as well as tax evasion, because it is often impossible to find out exactly which natural person has committed the crime, and to detect it, the state needs to invest huge resources; however, the evidence base

regarding the fact that a criminal offense has been committed in the interest of a legal entity has already been collected.

According to the Criminal Law, a means of coercive influence is applied to a legal entity, if the fault of a natural person is found guilty of committing a criminal offense, a connection between the natural person and the legal entity must be established.

It should also be added that the concept of influencing a legal entity within the framework of criminal law included in the Criminal Law, the means of coercive measures applied to legal entities cannot be considered a criminal penalty and in fact the process against legal entities takes place within the framework of the criminal process, it is like a process included in the process.

In Latvia, there are no restrictions regarding which criminal offense committed by a natural person, a legal entity should be subject to coercive influence, it can be applied to any criminal offense provided for in the Special Part of the Criminal Law, which can be evaluated positively.

3 Issues of Application of Legal Framework

In order to apply the means of coercive influence to a legal entity, it is necessary to establish the connection of the legal entity and the criminal offense committed by a natural person provided for in the Special Part of the Criminal Law, and the investigation must clarify whether the criminal offense was committed in the interests of the legal person, for good or as a result of improper supervision or control.

It must be said that, in practice, the separation of the concepts "in the interests of the legal entity" and "for the benefit of the legal entity" as well as "improper supervision" and "improper control" creates problems.

The concept "in the interests of a legal entity" is broader than "for the benefit of a legal entity", as it is actually not limited to obtaining a certain benefit, as a legal entity does not necessarily have to benefit from a criminal offense, but, for example, an employee of a company can give a bribe to an official, to accelerate, for example, the speed of issuing a building permit, which does not directly bring economic benefit to the company, but in fact it was in the company's interest to start construction as soon as possible.

In the law, the concept in the interests of a legal entity was included, due to the fact that it is provided for by the requirements established in international norms and, in fact, to form a wider circle of connection with the criminal offense committed by a natural person.

On the other hand, in the case when criminal offense is committed for the benefit of a legal entity, it means that the result of such an offense must be beneficial to the company, but not always the company in question must receive direct material benefit from the offense, as it may seem at first, but the benefit can also be in a different way, for example, if a company employee gives a bribe to a government official to prevent a competitor from entering the market, in this case the benefit is also detectable.

So, in fact, the concept of "in the interests of a legal entity" is broader than the concept of "for the benefit of a legal entity", and it covers situations in which the committed criminal offense is in the interests of the legal entity, but it does not benefit directly or indirectly from the committed criminal offense, while the concept "for the benefit of the legal entity" covers situations where the legal entity has benefited from the committed criminal offense, but it is not a mandatory condition that it has actually benefited from it.

Regarding distinction between the concepts of improper supervision and control, The author would like to point out that the concept of "improper supervision" covers cases when an employee in a managerial position improperly supervises the activities of his subordinate, while the concept of "improper control" covers cases when the legal entity has not provided an adequate internal control system activity. In practice, these situations may overlap, for example, if a legal entity does not provide an internal control system, as a result of which a subordinate employee who is in a managerial position commits a criminal offense due to the inaction of an employee in a managerial position.

However, attention should be drawn to the fact that these two situations may overlap, that is, if the legal entity does not provide an internal control system, the subordinate employee commits a criminal offense due to the inaction of the employee in a managerial position.

It must be said that in practice there is also a problem that when starting a criminal trial, it is not clear which presumption included in the law to choose to start a trial against a legal entity. In the author's point of view, the decision to start the process, especially if it is started almost simultaneously with the start of the criminal process, should indicate that a criminal offense was committed in the interests of a legal entity, because in fact it covers these possible cases, although it must be admitted that it sounds a little vague, but it would be appropriate for the level of detail of the decision required for the initial stage of the process, and then already at a later stage of the process, when additional evidence is obtained, the decision can be clarified.

From the point of view of practice, it is very important to start proceedings against a legal entity immediately after the initiation of criminal proceedings, in order to be able to seize the property of the legal entity in time and not to have it expropriated or re-registered or actually turned into a shell without any assets, as is sometimes the case in practice also happens if the process against the legal entity is started at a later stage after the initiation of the criminal process. Natural persons, however, already know about the existence of the criminal process and they can avoid responsibility even by legal means, assuming that a process for the application of coercive measures can be started against them.

With regard to current events related to means of coercive influence and their application, attention should be drawn to the fact that the Criminal Law defines that money collection is a forced collection, which, according to the severity of the criminal offense and the financial status of the legal entity, can be determined in the amount of one to ten thousand of the minimum monthly wages established in the Republic of Latvia

at the time of judgment. Collection of money imposed on a legal entity shall be paid from the funds of the legal entity for the benefit of the state.

Money collection according to the severity of the criminal offense is applicable in monetary terms to a legal entity from EUR 2,500 up to EUR 50,000,000. Nevertheless, the application criteria are very general and can be freely interpreted, putting the burden on the shoulders of the prosecutor and the court to evaluate the financial position and size of the legal entity, which in the author's view is not quite correct and also often does not ensure the achievement of the purpose of the means of coercive influence.

A better example can be found in Latvia in connection with violations of the Competition Law (Competition law, 2001). For example, the regulations of the Cabinet of Ministers (Regulations of the Cabinet of Ministers, 2016), which provide for the imposition of penalties on legal entities for competition violations in the administrative process, specify relatively more specific criteria for the application of penalties, considering severity, duration, mitigating and aggravating circumstances of the violation committed by the legal entity, when determining the fine as a percentage of the net turnover of the last reporting year, and it can be up to 7 percent of the annual net turnover. The author proposes going in this direction in the processes of applying coercive measures, linking the collection of money with the annual net turnover.

One of the important issues is the absence of security or security measures in the process of applying coercive measures to legal entities. The Law on Criminal Procedure currently does not provide for the possibility of applying security measures to legal entities, however, amendments to the Law on Criminal Procedure (Amendments in Criminal procedure law, 2022) have already been submitted, which provide for determination of three means of security applicable to legal entities, if there is opposition to the achievement of the goal of the criminal process, or if the procedural obligations set out in the law are not fulfilled, or if there is reason to believe that the progress of the process will be delayed or a natural person will commit a new criminal offense in the interests of a legal entity.

These three provided means of security are – prohibition of certain activities, with this means of security it will be possible to restrict a certain type of business or other activity if a criminal offense is related to the performance of the mentioned activity. It is also planned to introduce a security measure – a ban on making changes in the Enterprise Register for reorganisation, liquidation, change of officers, members and shareholders or registration or amendment of a commercial pledge, as well as other changes, without the permission of the person directing the proceedings, indicating to the person directing the proceedings exactly what prohibition it applies. It is also possible to prohibit the transfer of the company or its part to the ownership of another person, effectively prohibiting its expropriation without the consent of the person in charge of the process.

Decisions on the application of security measures can be taken by the person directing the proceedings, who is an investigator or prosecutor in pre-trial criminal proceedings. Therefore, this problematic issue is already being solved in fact, and from January 1, 2023, it is likely that such security measures will also be able to be applied.

Likewise, the Law on Criminal Procedure is supposed to be supplemented with the possibility of applying coercive money to a legal entity that interferes with the procedures established in criminal proceedings or does not comply with the security measures applied. Forced money can be set up to 50,000 EUR. The enforcement money will be applied by the court.

With the amendments, it is also planned to provide for the possibility to change the circumstances found during the trial in the process of applying the means of coercive influence, which the law did not foresee until now.

It must be said that a solution has not yet been found to the problem related to the inability to initiate the process of applying coercive measures to a legal entity without initiating criminal proceedings if a natural person has committed a criminal offense in a foreign country. At the moment, in fact, for a criminal offense committed by a natural person in a foreign country, criminal proceedings must also be formally initiated in Latvia, in order to be able to initiate proceedings against the legal entity, separate it, and then the criminal proceedings must be terminated again.

Conclusions

The Law on Criminal Procedure does not provide for the possibility of starting a process against a legal entity without starting a criminal process. Absence of specific criteria for the application of coercive measures remains relevant, that is, the criteria are very general with a huge amplitude for money extortion.

The most important problem currently is the inability to apply coercive measures to legal entities if the natural person who committed the criminal offense has not actually been identified. In the author's view, at least in certain categories of cases, such as cases related to tax evasion, bribery, large-scale fraud and money laundering, this would be a significant development and facilitate the possibility of applying coercive measures, especially in these categories of cases related to money laundering in credit institutions and large companies, where it is difficult to identify the guilty natural person in a short time.

The Republic of Latvia implements the requirements set forth by international organisations and is gradually improving the criminal law regulation in this area, however, there are still a number of gaps in the legal regulation that need to be resolved.

Bibliography

1. Amendments to the Criminal Procedure Law (No. 1323/Lp13). https://titania.saeima.lv/LIVS13/saeimalivs13.nsf/0/D9AD05CEA9A2EB3BC225885400443A38?OpenDocument
2. Convention on Combating Bribery of Foreign Officials in International Business Transactions, November 21, 1997, entered into force on May 30, 2014. https://likumi.lv/ta/en/starptautiskie-ligumi/id/1126-convention-on-combating-bribery-of-foreign-public-officials-in-international-business-transactions

3. Council of Europe Convention on criminal offenses related to cultural values, May 19, 2017. https://likumi.lv/ta/id/318802-eiropas-padomes-konvencija-par-noziedzigiem-nodarijuimus-kas-saistiti-ar-kulturas-vertibam
4. Council of Europe Convention on combating human trafficking, May 16, 2005, entered into force on July 1, 2008. https://likumi.lv/ta/en/starptautiskie-ligumi/id/1878-council-of-europe-convention-against-trafficking-in-human-organs
5. Directive (EU) 2008/99/EC of the European Parliament and of the Council (November 19, 2008) on the criminal protection of the environment. https://eur-lex.europa.eu/legal-content/LV/TXT/?uri=CELEX%3A32008L0099
6. Directive 2014/62/EU of the European Parliament and of the Council (May 15, 2014) on the criminal protection of the euro and other currencies against counterfeiting and which replaces the Council's Framework Decision 2000/383/TI. https://eur-lex.europa.eu/legal-content/LV/TXT/?uri=celex%3A32014L0062
7. Directive (EU) 2017/1371 of the European Parliament and of the Council (July 5, 2017) on combating fraud affecting the financial interests of the Union by means of criminal law. https://eur-lex.europa.eu/legal-content/lv/TXT/?uri=CELEX%3A32017L1371
8. Directive (EU) 2018/1673 of the European Parliament and of the Council (October 23, 2018) on combating money laundering through criminal law). https://eur-lex.europa.eu/legal-content/lv/TXT/?uri=CELEX%3A32018L1673
9. Evaluation report of the Latvian 3rd phase of the Working Group of the Organization for Economic Co-operation and Development (OECD) Combating Bribery in International Business Transactions on the Compliance of Latvian Regulatory Acts with the OECD Convention on Combating Bribery of Foreign Officials in International Business Transactions of November 21, 1997 and the requirements of related recommendations, as well as on the fulfilment of the established requirements regarding combating bribery of foreign officials in international business transactions, the ability of investigative, prosecutorial and judicial authorities to investigate and try such criminal offenses, on the level of awareness of officials and the public about the negative consequences of bribing foreign officials and on the legalisation of proceeds of crime in prevention and combating (Implementing the OECD anti-bribery convention. Phase 3 report: Latvia), pages 22–25. https://www.oecd.org/corruption/anti-bribery/OECD-Latvia-Phase-3-Report-ENG.pdf.
10. Kolomijtseva, J. (2009). Proceedings of Chapter 59 of the Criminal Procedure Law regarding property obtained by crime. *Jurista Vārds*. No. 7, 17.02.2009.
11. Krastins, U. (2002). How to assess the criminal liability of legal entities. *Jurista Vārds*. No. 25, 17.12.2002.
12. Law of the Republic of Latvia: Competition Law, Latvijas Vēstnesis, 151, 23.10.2001.
13. Law of the Republic of Latvia: Criminal Law, Latvijas Vēstnesis, 199/200, 08.07.1998.
14. Regulations of the Cabinet of Ministers No. 179, 29.03.2016 "Procedure in which a fine is determined for the violations provided for in the first part of Article 11, Articles 13 and 14.1 of the Law on Competition and Articles 5, 6, 7 and 8 of the Law on the Prohibition of Unfair Retail Practices", Latvijas Vēstnesis, 62.
15. Report of the 5th round of evaluation of Latvia by the Council of Europe's expert committee on measures to prevent money laundering and terrorist financing (Moneyval), 23 August, 2018. https://www.fid.gov.lv/uploads/files/Dokumenti/Moneyval%20zi%C5%86ojumi/MONEYVAL20188_5th-Round_MER-Latvia_LV.pdf

16. The Convention of the Council of Europe on the Prevention, Search, Seizure and Confiscation of Money Laundering, November 8, 1990, entered into force on April 1, 1999. https://likumi.lv/ta/en/starptautiskie-ligumi/id/1274-convention-on-laundering-search-seizure-and-confiscation-of-the-proceeds-from-crime
17. The Council of Europe Convention on Cybercrimes November 23, 2001, entered into force on June 1, 2007. https://likumi.lv/ta/lv/en/starptautiskie-ligumi/id/1460-convention-on-cybercrime
18. The Council of Europe Criminal Law Anti-Corruption Convention, January 27, 1999, entered into force on July 1, 2002. https://likumi.lv/ta/en/starptautiskie-ligumi/id/1437-criminal-law-convention-on-corruption
19. The United Nations Convention against Transnational Organised Crime, November 15, 2000, entered into force on September 29, 2003. https://likumi.lv/ta/en/starptautiskie-ligumi/id/1474-united-nations-convention-against-transnational-organized-crime