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White-collar crimes - the case of Yukos

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This work is devoted to white-collar crimes in the case of Yukos. It is known that a white-collar crime is a criminal, intentional act carried out in connection with work by high-level employees. Typical white-collar crimes are fraud, bribery, insider dealing (refers to the act of trading in securities by people who have confidential information about a company's finances or operations), embezzlement, cybercrime, money laundering, identity theft, and forgery. People, who commit these crimes, are punished in Russia in accordance with the Criminal Code of the Russian Federation. They can be sentenced to prison, fined or punished with correctional labour, restriction of freedom.

The report touches upon the role of the government of Vladimir Putin in the case of Yukos, a firm that the Russian government had broken up in 2003 after arresting its owner, Mikhail Khodorkovskiy, on charges of tax evasion. Courts in several countries later ruled that the Russian government's real intent was to destroy Yukos and seize its assets, and punish Khodorkovskiy, a political enemy.

This report also addresses the possible causes and details of the case of Yukos. The possible preconditions are: 1) a series of articles incriminating the leaders of Yukos in money laundering and tax evasion; 2) Putin's discontent with Khodorkovskiy and other Yukos shareholders financing Russian political parties in opposition - the Russian Democratic Party Yabloko, Union of Right Forces, the Communist Party.

In 2003 the Ministry of the Russian Federation on taxes and duties re-inspected Yukos for tax-payment for the period from 2000 to 2003. The result of this inspection was to impose the largest fines and penalties on Yukos. Tax claims were related to the transaction of purchase and sale of oil and petroleum products between "YUKOS" and twenty-one organizations registered in the regions in 2000 to provide tax incentives (Kalmykia, Mordovia, "Trehgornyi"). These organizations took advantages of such privileges and didn't pay taxes either fully or partially.

Finally, it should be mentioned about the violations committed by the tax authorities and the cases of former Yukos shareholders vs. the Russian government. For example, some of the actions made by the tax authorities had no legal permission, in particular, to prove the fact that the entire economic profit of interdependent oil companies (affiliated to "Yukos") has been obtained by Yukos.

Источники и литература

- 1) Criminal Code of the Russian Federation
- 2) Introduction to International Legal English, Amy Krois-Lindner, Matt Firth, Cambridge University Press
- 3) <http://www.theyukoslibrary.com>
- 4) https://ru.wikipedia.org/wiki/%C4%E5%EB%EE_%DE%CA%CE%D1%E0
- 5) Case of Khodorkovskiy v. Russia (Application no. 5829/04), Judgment, Strasburg, 31 May 2011