

Forensic laboratory analysis, complementarity element related to the investigation of economic and fiscal fraud/ Expertiza criminalistică, element de complementaritate in domeniului investigarii criminalității economico-financiare

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Content description (Eng.):	When referring to the domain of preventing and most of all fighting the financial crimes, our society faces an increased number of crimes related to different types of fraud. In order to discover the crimes' authors and to investigate the details related to such crimes there is an acute necessity of dedicated training, as well as a good control of the procedures, techniques and means from the possession of the police officer. Most of the time, the fiscal fraud is being realized thru forging of different types of documents: fiscal papers, invoices, internal economic registrations etc. In order to be able to identify such documents, judicial authorities are using the knowledge and the expertise of forensic experts in order to perform the laboratory analysis and to provide a certain answer related to the authenticity of a questioned document. The forgers from the domain of economical crimes are using different techniques, either modifying a document or recreating it from scratch. Thus, the sphere of forensic science is also related to the domain of investigation economical crimes providing a decisive support for revealing truth and proving the guilt of a suspect.
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Keywords:	Fiscal fraud, forgery, invoice, stamps, security elements, forged documents
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Rezumatul articolului (Ro)	In ceea ce priveste domeniul de combatere a criminalitatii economico-financiare, ne confruntam cu un numar tot mai mare de infractiuni de frauda fiscala. Pentru descoperirea autorilor infractiunilor si respectiv tragerea la raspundere penala, este necesara o temeinica pregatire in domeniu, precum si stapanirea tuturor tehnicilor si mijloacelor din dotare. Cel mai adesea, frauda fiscala se realizeaza prin falsificarea in scrisurilor care atesta facturi, evidente contabile, cheltuieli inregistrate etc. Pentru a depista actele falsificate, organele judiciare apeleaza la expertii criminalisti in scopul efectuarii expertizelor criminalistice necesare. Falsificarea documentelor de catre evazionistii fiscali se realizeaza prin: stersaturi de text, adaugiri, modificarea impresiunii de stampila, datarea falsa a actelor. Astfel se observa ca sfera de actiune a criminalisticii se intinde si asupra domeniului economico-financiar, ajutand decisiv la aflarea adevarului si la dovedirea vinovatiei faptuitorului.
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Cuvinte cheie:	Frauda fiscala, falsul prin stersaturi, bilant contabil, impresiune de stampila, filigrane de hartie, facturi fiscale, falsul in acte.
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