

MEASURING STANDARDS ON INCARCERATION IN CASES OF ECONOMIC CRIMES

DELIA MAGHERESCU

Gorj Bar Association

Targu Jiu, Romania

Email: delia_magherescu@yahoo.com

ORCID: 0000-0003-0939-1549

Abstract: The economic area of criminality is currently in a continuous changing process since the legislative tools adopted by the legislator are trying to accelerate the issues of prevention and controlling the phenomenon of economic criminality. It is observed at the regional level that, in most cases of economic crimes, the situation seems to be still unsolved, although the efforts made by the authorities are strongly advanced. The current paper focuses on analyzing the current issues on incarceration, based on ordinary standards provided by the specific law, measuring through several both legislative and judicial contexts. The research activity carried out in this matter has been conducted on a selection of three cases of economic crimes, whose particularities created a serious debate in the field of combating criminality. The process of incarceration of the convicted persons for economic crimes, based on the imprisonment definitive decisions of condemnation pronounced by the courts of law are discussed upon the qualitative research methodology used. It is also organized along with the conceptual stylistic model of designed research paper according to doctrine's references in the matter. The results gathered at the end of the research activity have concluded certain solutions to be implemented in the incarceration system, as well as selective models regarding the standards of incarceration referring to particular cases on economic crimes.

Keywords: incarceration standards; executing punishments; economic crimes; prison facilities; jurisprudence in criminal matters

JEL Classification: K14; K42

1 Introduction

Criminal phenomena are currently developed in a more dynamic context, viewed as an issue created by several circumstances. The same is true in the field of economic crimes, which has very much been encouraged by multiple factors as well. One of them is related to the issue of legislative context, which was many times changed, and the changing status seems to produce consequences in the field of the incarceration of convicted persons. A particular interest regarding the current topic is paid on the cases of economic crimes, whose contextual framework should imperatively be developed in a scientific manner. In fact, the current topic is featured by the issues of the legislative context on measuring standards on incarceration, as a general phenomenon. This is because, as a general rule, there are no differences between the ordinary offences and the economic ones in the field of measuring standards provided by the incarceration system. Nevertheless, a derogatory explanation creates a pertinent occasion to highlight what derogatory characteristics of the incarceration the economic crimes present.

Taking into account the entire provisions regulated by the specific law in the field of incarceration, the issue of measuring standards in this matter is a good occasion for scientists to analyse it and submit real conclusive remarks, as general principles of criminal execution

law. This is because, on the one hand, there are arguments enough to stipulate effective solutions regarding the incarceration area of execution law, and, on the other hand, the economic crimes are still in the doctrine's attention (Levi and Soudijn, 2020) which has seriously extended its area in a larger context. In these circumstances, doctrine contributed actively in developing area of criminal execution law, especially in the field of economic crimes (van Driel, 2018). Thus, in a macro-environment of crime, the economic area of criminality appears a structured form of manifestation in criminal matters, and the *de facto* situation grows annually in a constant manner.

Practically, the issue of economic crimes begins with the law enforcement agencies' control in the economic fields, then it crosses over the criminal proceedings when the judicial mechanisms in criminal matters are activated, and, finally, it is subordinated to the specific environment of execution of punishments, in those criminal cases in which the courts of law pronounced a judicial decision of condemnation in accordance with the rules and principles of due process. Taking into consideration the above-stated remarks, it should be pointed out that there is no potential context of analysing standards of incarceration than the economic field offers. For this reason, the only one way of developing the issues discussed in this context is that of expanding hypotheses on measuring standards on incarceration in cases of economic crimes.

The current paper is based on the research activity conducted on the topic of measuring standards on incarceration in cases of economic crimes, which used a common style of approach, designed through several directions. One of them refers to the legislative framework adopted in the field of economic crimes (Coffee, 2020) and criminal execution law. The second one targets to the jurisprudential references in criminal matter, a particular attention being paid on those cases of economic crimes which present a significant interest for the current paper. Finally, the third approach is related to doctrinal manner of analysing the issue, based on a theoretical context. Respecting the three coordinates presented, the methodology used has been focused on some specific questions, as the following:

- (1) What is the nature of standards on incarceration in the field of economic crimes?
- (2) Why analysing the issue of incarceration standards in this field?
- (3) How to highlight the importance of the standards in a specific context?
- (4) What consequences produce the measuring standards for economic crimes?

In order to gather comprehensive results during the research activity on the current topic, one of the major issues was to identify the potential category of economic crimes which better fit to the directions of analysing and measuring standards regarding the incarceration context. The research methodology is also designed through the contextual crimes committed in the field of economic, but featured with certain specific categories of these crimes, taking into account that the courts of law do not pronounce judicial decisions of condemnation in all cases of economic crimes, on the one hand, and do not convict defendants with incarceration in all cases, on the other hand. Thus, only one kind of economic crimes have to be analysed in a larger context, depending on the solutions decided by the courts of law at the end of criminal proceedings. Consequently, the jurisprudence in criminal matters plays an important role in managing the selection of the economic crimes (Albanese, 2021), based on decisions pronounced by the judicial bodies in cases of condemnation with incarceration. The overall objective scope is then

concordant to the principle of equality based on due process requirements, as central issue, and, last but not least, the decisions pronounced in these circumstances should be subordinated to execution of punishments through incarceration. In this regard, one competence is declined to the executing bodies which carried out their activities in prisons. Thus, both competences – judicial and executorial – have to be analysed through assessing the judicial decision both at the end of criminal proceedings and during the stage of execution of punishments.

2 Specific Background on the Economic Crimes

2.1 The Issues of Economic Crimes

As a general remark, it could be stated that a relevant solution in the field is outlined in criminal matters in those cases of economic crimes. These cases present a specific character of illegality and need a particular attention in order to understand what differences between them and other ordinary crimes exist. The relevance of these crimes comes to clarify even the potential detachment of the first category from the other ones, although, under a general consideration, a common idea of crime – illegal activity – should be conformed to the criminal activity entirely (Weisburd *et al.*, 2023). Thus, speaking about the jurisprudence in criminal matters, there are discussions on the manner in which the courts of law solve the cases of serious crimes and those of economic crime, excepting the cases in which they are also qualified as serious crimes. In this regard, a selection of economic crimes is a good occasion to highlight particular situations in which the standards of incarceration could be analyzed.

Particularities of the economic crimes are not a new item in the field of criminal proceedings, although some legislative changes have been produced in the last time period (Directive EU 2018/843; Directive EU 2015/849; Law no. 129 of 2019), carried out in order for the law enforcement agencies to better control the situation existed in practice. Moreover, it could be emphasized that these modifications came from the stringent necessity of the EU Member States of respecting the European directives which have, at the same time, been adopted rapidly in a relative short period of time. In a predictable legislative framework, both the EU authorities and the national ones are fully involved in processing data and information on how to manage and maintain the legislative tools at a higher level of security both for individual and society.

Analyzing the jurisprudence in criminal matters, it is obvious that the tax evasion seems to be one of the most dangerous crimes committed in the field of economic crimes, along with the other serious crimes which comprise money laundering, committed by the organized crime groups. Despite their dangerous feature the economic crimes are characterized with (Button, 2022), there is no doubt that the jurisprudence in this field is so spread up and, in the last five years period of time, the judicial decisions pronounced by the courts of law in Romania split over the entire system in criminal cases. This is the first importance of studying the economic crime in a macro-dimension of the stylistic context, discussed around the idea of managing and measuring standards on incarceration system. This is because, in fact, there is no possibility to organize a relevant question regarding the standards of incarceration for those crimes committed in economic context, as long as these crimes are not analyzed enough both from a criminal law and criminological perspective and there are methodological complementary solutions for the economic crimes (Aljinović and Bartulović, 2023). Additionally, the criminal

group actions the economic crimes belong to, meaning the serious crimes (particularly from the point of view already specified in the above-stated sentences) require a full involvement of the judicial authorities in providing information on how the incarcerated people live and spend they time in prison (Assad, 2019).

Taking into account the remarks provided earlier, it is obvious that the environment created by the economic crimes proves to be a lawful contextual direction on the incarceration, on the one hand, and on the standards provided by the special law in the matter of incarceration itself, on the other hand. The characteristics are thus incorporated in a unique pattern of executing judicial decisions pronounced by the criminal section of the courts of law in cases of economic crimes. Equally, the economic crimes do not exceed the overall area of a sentencing system which is preponderantly harmonized with the entire system of incarceration. Taking into account these points, the standards of incarceration for the cases of serious crimes subsist under the general theory of due process, viewed in a larger space of the European context, already provided by the Council of Europe.

2.2 Jurisprudence on the Economic Crimes

In a more dynamic criminal environment in which the economic crimes are committed, the jurisprudence offers a broad space with detailed criminal actions and *modus operandi* used by the perpetrators. It is well-known that it is impossible for scientists to analyze them through only one criterion and, for these reasons, the research activity conducted on the current topic has taken into consideration no less than three case-studies model selected on the jurisprudence regarding the economic crimes. They refer to the cases based on the crimes of tax evasion, the cases of money laundering and the cases of banking crimes.

(I) Cases of tax evasion

The court of law has pronounced a judicial decision to condemn the defendant at seven years imprisonment for committing the crime of tax evasion in a continuous form, as it is incriminated by Article 9 para 1 and 2 of the Law on tax evasion of Romania (Law no. 241 of 2005) for the criminal action committed during 2014-2016 (HCCJ, 2024a). In the matter of practice, the court of law has stated that the crime of tax evasion is frequently concurrently committed with another kind of crimes, which usually deal with accounting crimes, as well as banking area of criminality. In fact, the defendant was accused of having committed the crime of tax evasion, because, as a representative of a limited liability private company, has been deducted from the fiscal contribution payment which should be paid to the consolidated budget of the state, part of them being represented by the corporate tax and another one by the value added tax. The consequence of the criminal actions committed was the omission of registering earned income in the accounting documents.

From a procedural perspective, once the court of law pronounced the judicial decision of condemnation, the convicted persons have to execute the punishment in incarceration, and no limits to parole release is determined at the moment of the beginning of execution. Only in a few attenuating circumstances, the court of law may decide to suspend the execution of punishment. In this case, a probation period will be assigned and the convicted persons should imperatively respect it. Otherwise, they have to return to incarceration facilities in order to execute the entire period of

executing punishment.

In some cases of tax evasion, defendants try to convince the judgment that the principle of legality in criminal matters should be applied with reference to the issue of absent crime which is not provided by the substantive criminal law (Kemsley and Kemsley, 2024), also theorized by the defense party (HCCJ, 2024a). Certain arguments have to be submitted in purpose to state upon the defense’s general theory, such as one related to the fact that the defendant has been complied to the financial official documents of accountancy, and another one that the crime is a simply offence, but not a crime, and, for this reason, it should receive another legal qualification, including a less sanction.

Other convicted persons have been condemned for having committed the crime of trading the tainted goods, as the criminal action is incriminated by Article 358 of Criminal Code of Romania due to the fact that the gained income from these commercial operations was not officially registered in accounting documents, although, relating to these ones, the convicted persons could be prevailed on the inexistent legal obligation to declare them (HCCJ, 2024a). Regarding the last issue, the court of law has stated that the indictment act has retained that the convicted person has been accused of having committed several criminal actions, such as those related to infringing the obligation of mentioning some economic operations of goods purchasing and registering them under management; transferring goods between successive inventories in many working points; receipting amount of money through using false electronic fiscal means of payment. Consequently, the process of measuring standards in cases of the crime of tax evasion is a useful instrument of assessing the execution of punishment for particular crimes, as those related to the economic crimes are.

(II) Cases of money laundering

The discussion on the crimes of money laundering is not a new item for the field of jurisprudence. Equally, the legislative framework, both at the European level (Directive EU 2018/843) and at the national level as well, has opened new perspectives for the process of assessing the standards for incarceration in this matter. An essential criterion for the court of law to convict defendant for committing the crime of money laundering is to state, beyond reasonable doubt, that the predicate crime exists (Rossel *et al.*, 2022; Erken and Turksen, 2024). In these circumstances, the criminal action committed means that the ‘laundered’ goods should originate from another crime previously committed to which it is subordinated (Pierini, 2020). The jurisprudence has stated that, in this context, the crime of money laundering has a correlative character (HCCJ, 2024b). This means that the crime of money laundering could exist in a major context given by committing another crime previously, between them being established a coordinated relation of execution of criminal actions (Matanky-Becker, 2024). Moreover, the goods used in the money laundering should come from another crime. From a procedural point of view, the defendant must know his illicit activities committed on the laundering of goods came from another crime, as predicate crime, on the one hand, and the evidence administered in the criminal case should imperatively prove that illicit behavior used by the defendant, on the other hand.

By definition, the crime of money laundering is a criminal action conditioned by committing a predicate crime the illicit goods are resulted from (HCCJ, 2024b). In this regard, the perpetrator

presents a dangerous behavior as long as the perpetrator has dissembled the illicit origin of goods (HCCJ, 2023a; Costa and Jancsics, 2024). This *modus operandi* is possible through using apparent licit operations. Despite this feature, the rule of criminal procedure law does not require that the crime of money laundering to be committed by the same or different perpetrator, as the predicate crime (HCCJ, 2024b). From a legal perspective, the operations of money laundering are executed through an action of apparent legality given to an illicit economic operation of resulting the proceeds of crime. It means a dynamic process developed in several stages successively, from illegal proceeds of crime gathered from illicit economic operations to dissembling the illicit origin of the proceeds of crime and, finally, to reinvesting them into apparent licit economic operations. In fact, those operations comprising the crime of money laundering are illegal ones, and fall under the legal provisions of criminal law.

At the moment of convicting defendants as well as after this moment, it is very important for the law enforcement agencies to know the level of involvement of executing authorities in the process of execution of punishment itself at the incarceration facilities and what kind of standards are related to the manner in which the convicted persons for committing the crime of money laundering are penetrating them. The measuring standards could be influenced by the manner in which the judicial bodies, in particular the courts of law, decided in the criminal cases solved through pronouncing judicial decision of convicting defendants.

(III) Cases of smuggling goods

In cases of smuggling goods, because of the limited years of punishment provided by the substantive provisions of criminal law, the condemnation of defendants with imprisonment could be established by the court of law in those criminal cases in which they committed this kind of crime as concurrent to other crimes. Usually, the last ones particularly refer to tax evasion, counterfeiting goods or money laundering (Court of Appeal of Bucharest, 2020). In other similar criminal cases, the court of law also may condemn defendants, but, from a jurisprudential point of view, the case-law solutions have stated that the decision of condemnation is, most of the time, based on the injunction of executing punishment. Moreover, doctrine in criminal matters has pointed out that, in some cases, the issue of unnecessary incarceration is needed (Makar, 2020). Nevertheless, the court of law has convicted defendant in the case of committing smuggling continuously (Court of Law of Suceava, 2021), which, in fact, stated that the defendant has smuggled several tobacco packets through avoiding tax stamp, which should be placed under custom point at border control. By subjective aspect, the perpetrators knew the illicit origin of goods and also the damage caused to the state's budget by their criminal action of smuggling goods which come from extra-communitarian area.

From a practical perspective, the court of law has retained that the criminal acts of smuggling goods have been considered crime at the time of committing them, being indifferent the amounts of packets held or transported, the criminal action which did not require the indictment act of crime incriminated at Article 425 of Fiscal Code of Romania (Constitutional Court Decision, 2022). By law, the crime provided by Article 270 para (3) of Law no. 86 of 2006 has been decriminalized. This is a legal situation created as a consequence of the new legal framework entered into force through the intervention of the Constitutional Court of Romania. However, the court of law has also retained that the criminal acts are subordinated to the crime

of possessing goods outside of the fiscal warehouse, as regulated by Article 452 para (1) letter h) of Law no. 227 of 2015, which provides that, under objective aspect, possessing or commercializing products subject to excise duty outside the fiscal warehouse are being considered crime (HCCJ, 2023b). Thus, analyzing the above-stated actions and circumstances, the discussion should be directed to two conditions which should imperatively be met. It is about the action of possessing proceeds outside the fiscal warehouse, on the one hand, and proving that the defendant has known the illicit origin of the proceeds, which specifically come from smuggling goods. Equally, the courts of law have to differentiate between the legislative provisions stipulated by the Law on Fiscal Code and the Law on Custom Code, the differentiation which determines and limits the issue of smuggling goods and other crimes incriminated by another law.

3 Standards of Incarceration for Economic Crimes

3.1 Specific Remarks on the Standards of Incarceration

The aspects regarding the standards of incarceration appear as a must-have discussion at the time of any infringements in the convicted persons' rights during incarceration. First of all, it should be pointed out the situation created by the mass incarceration whose solutions have retained attention of the judiciary in several judicial executing system of criminal procedure (Tonry, 2014). One of the entitled issues are related to the nature of crimes committed, on the one hand, and the length of punishment which should be executed by the convicted persons, on the other hand. These provisions expressly state that the convicts must legally be divided into serious convicts and less incarcerated convicts, as to prevent any kind of crimes which could further be committed by the convicts after liberation, as a consequence of their 'training' spent in incarceration. Actually, the economic crimes present a particular interest for the incarcerated convicts once they arrive in prisons and where they meet other convicts who have usually been condemned for most serious economic crimes. It is thus a real 'competition' among convicted persons who spent their time in prisons, because of the fact that they are looking for a more comprehensive criminal style of committing economic crime in a more dynamic criminal environment through using an extensive *modus operandi*. This is *de facto* situation which results from the convicts' future criminal behavior in accordance with the rules on criminal actions trained during incarceration and the length of time spent in incarceration accordingly. An interesting issue is proved by the scientists whose works have been devoted to the incarceration rate. It is appreciated as a "measurement of the degree of punitiveness in a society, although it is an imperfect measurement" (Mauer, 2017). Doctrine has during the years been involved in finding solutions to this kind of issue (Simon, 2014). Actually, it is not based on the economic crime analysis, but, despite this inconvenience, it could be highlighted that the incarceration environment is a multi-factorial one, with influences over the criminal behavior and, for this reason, the economic crimes present importance as well. No less than four standards on incarceration are to be discussed in this context.

(1) One of them refers to *the crime control*. It is a standardized relation which cannot be separated from other issues the incarceration environment is still connected to.

(2) The second one is related to the *degree of inequality in incarceration*, as long as there is no

doubt that the convicted persons condemned for committing economic crimes are placed in an open or half open regime of incarceration due to the fact that their convictions involve a short length of incarceration period.

(3) The third standard on incarceration is related to *the nature of crime committed*. This issue refers to the fact that it is obvious for the convicted persons incarcerated for serious crimes to be separated from those who execute punishments for committing ordinary economic crimes. The argument is subordinated to the previous statement which provides that the convicts should be separated in accordance with the nature of crime committed and the length of punishments they have to execute in prison.

(4) Finally, the fourth issue involves *the safety benefits* of executing punishments. It refers to the good behavior rules the convicted persons accustom in prison facilities. It is a real guarantee that they do not accustom another more serious criminal behavior any more.

As it could be observed from the above-stated standards on incarceration, one of the main attentions is paid to the core features of the crime committed. It is about the nature of crime, which is still remarked after the activity of solving criminal proceedings through pronouncing definitive criminal decision, and produces consequences even during the period of execution of punishment in incarceration. This is a real priority given by the legal authorities at the moment of incarceration, on the one hand, and during the entire period of execution of punishment, on the other hand. Equally, the guarantee on safety of the incarcerated persons is a good criterion for characterization of the standards of incarceration. The same is true with the incarceration of minor convicts who are more vulnerable people (Assad, 2019) and, for this reason, they need a particular attention.

3.2 Measuring Standards of Incarceration

As a general remark, the incarceration period the convicted persons spend in prison differs from a national system of law to another one. It is well-known that there are no common criteria of classification of the standards of incarceration as long as they could be selected and included in different casual environments. From institutional anomie to cross-national differences (Weiss *et al.*, 2020), the process of measuring standards of incarceration is thus a multi-disciplinary action focused on the crime committed by the incarcerated persons, the specific conditions of incarceration which depend on the national system of prison entirely. The conceptualization of the incarceration system of prisons remains a subject of respecting both general and specific standards for the incarceration process and every requirement may be respected in accordance with the system of justice itself. Actually, the conceptualization of incarceration system is a manner of analyzing the form of measuring standards on incarceration.

Another form of measuring standards of incarceration is featured by the manner in which the incarceration affects reoffending (Rose and Shem-Tov, 2021) or even its impact on recidivism (Loeffler and Nagin, 2022) knowing the fact that, in several cases of incarcerated persons, some of them are committed other crimes once they are discharged. The violence present in the incarceration environment is known as a very difficult issue the security authorities involved in the process of prison system are usually faced with. Indeed, the issue of violent incarceration (McCulloch and Scraton, 2023) has several times been discussed by the doctrine in criminal matters, which focused its attention on both violence conducted by the incarcerated persons, and

by the security bodies as well. In the first case, the violent groups of convicts can appeal on the disorder and instability, while the second one is characterized by the procedure of establishing order and stability. Thus, both forms have an antagonistic feature, as long as they have specific focus, aims and procedures used in this context. The extrinsic measuring standards of incarceration is frequently compared with the same situation spent in the 1990's or even before, compared then with the same situation in the 2000s (Western *et al.*, 2021). The standard of security is, consequently, viewed as a new potential form of victimization (Meade *et al.*, 2021) which usually appears in cases of incarcerated women, the issue also very much discussed by doctrine in the matter (Saxena and Messina, 2021; Caravaca-Sánchez *et al.*, 2023).

The process of measuring standards on incarceration finally refers to inequalities in prison, an issue already debated by the doctrine in several countries (Turney, 2021; Craigie *et al.*, 2020). Measuring standards related to the inequalities in incarceration involves also standards on living in prison, and this issue does not require a new approach, despite the particular feature it is characterized with. Although it is about both a theoretical and practical issue, the concept of inequalities in prison should be analyzed from the perspective of the consequences it produces in practice, more than a standardized issue approached by the theory of criminal law.

4 Conclusion

The concept regarding the standards on incarceration as well as its measuring in the macro-environment of the economic crimes have proved to be a coherent opportunity for the current study to highlight certain pertinent discussions regarding the issues spread up in a qualitative research context, on the one hand, and advance solutions on adequate area of the justice system in criminal matters related to the incarcerated persons, on the other hand. The manner in which the solutions come from the practical field is one of the most complex defining areas of standardization of the incarceration and the time the convicted persons spend in this environment. The process of measuring standards of incarceration in cases of economic crimes has provided certain unexpected difficulties in arranging the right solutions due to the fact that, as a rule, just a few criminal cases are solved through pronouncing solution of incarceration by the courts of law. In many cases, the judgment decides that the decisions of condemnation should suspend the punishment of incarceration through a stated parole period.

Despite the general conceptualization of the incarceration environment, the standards of incarceration are comprehensively proved and organized around certain adjacent channels, which usually involve the security and safety in prison, the nature of crime committed, the total length the convicted persons spent in prisons, as well as the degree of violence among the incarcerated persons. All of them have for a long time discussed by the doctrine in criminal matters, which advanced some pertinent solutions on how to straighten the real situation which occurs in practice. A complicated environmental context appears in those cases in which the convicted persons are 'trained' in prisons in terms of how to develop their abilities in committing other serious economic crimes once they are discharged from prison. It is a serious issue for the judicial authorities as well, who are in certain limited cases unable to find appropriate solutions in the field of maintaining right standards on incarceration.

Regarding the economic crimes, the situation seems to be less complicated due to the fact that the convicted persons are incarcerated in open-space or half open regime of execution of

punishment and, taking into account what it refers to, it should be highlighted that the convicts are more involved in respecting the standards of incarceration at any time of the execution of punishment. However, the law enforcement agencies of incarceration area should be open-eyed normally permanent contact on the convicted persons in order to avoid any kind of disturbance which could be happened in prison.

The conclusive remarks provided on the approached topic have stated that, in a more expanded criminal environment the incarceration space is characterized with, the process of measuring standards on incarceration in cases of economic crimes should be more deepened in order for the scientists to find more comprehensive solutions on how to preserve the issue of safety in prisons. Moreover, the issue is currently focused on how to create a substantial regime to highlight the core decisions in which the standards on incarceration are fully respected. It is preponderantly viewed in cases of tax evasion, money laundering and smuggling goods. This could be solved in the field of economic crimes through finding appropriate legal instruments of measuring standards on incarceration.

References

1. Albanese, J. S., 2021. Organized crime as financial crime: The nature of organized crime as reflected in prosecutions and research. *Victims & Offenders*, 16(3), pp.431-443. <https://doi.org/10.1080/15564886.2020.1823543>
2. Aljinović, N. and Bartulović, M., 2023. Money laundering – Comparative analysis of tax evasion as a predicate crime in the EU Member States. In: *The Interdisciplinary Management Research*, pp.570-587.
3. Assad, M. D., 2019. Psychological approach of the minors’ legal status during their incarceration in the Romanian detention centers. *Journal of Social Science*, 15, pp.167-172. <https://doi.org/10.3844/jssp.2019.167.172>
4. Button, M., Hock, B. and Shepherd, D., 2022. *Economic crime: From conception to response*. London: Routledge.
5. Caravaca-Sánchez, F., Aizpurua, E. and Wolff, N., 2023. The prevalence of prison-based physical and sexual victimization in males and females: A systematic review and meta-analysis. *Trauma, Violence, & Abuse*, 24(5), pp.3476-3492. <https://doi.org/10.1177/15248380221130358>
6. Coffee Jr, J.C., 2020. *Corporate crime and punishment: The crisis of underenforcement*. Oakland: Berrett-Koehler Publishers.
7. Constitutional Court Decision no. 176 of 24 March 2022, published in Official Journal of Romania no. 451 of 5 May 2022.
8. Costa, J. and Jancsics, D., 2024. Turning legally obtained resources into illegal payments: A money dirtying scheme. *European Journal on Criminal Policy and Research*. <https://doi.org/10.1007/s10610-024-09591-z>
9. Court of Appeal of Bucharest – Criminal Sentence no. 177/F of 14 September 2020.
10. Court of Law of Suceava – Criminal Sentence no. 667 of 29 September 2021.
11. Craigie, T.A., Grawert, A. and Kimble, C., 2020. *Conviction, imprisonment, and lost earnings. How involvement with the criminal justice system deepens inequality*. New York: Brennan Center for Justice.
12. Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC, published in OJ L 141/73 of 5 June 2015. Available at: <<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32015L0849>> [Accessed 15 August 2024].
13. Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018 amending Directive (EU) 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, and amending Directives 2009/138/EC and 2013/36/EU, published in OJ L 156/43 of 19 June 2018. Available at: <<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32018L0843>> [Accessed 15 August 2024].
14. Erken, E. and Turksen, U., 2024. *Anti-money laundering and the law: Comparative approaches to countering predicate crimes*. Routledge.
15. Kemsley, D. and Kemsley, S.A., 2024. Tax evasion savings versus unlawful predicate proceeds: A substance-

- based approach. *Journal of Money Laundering Control*, 27(4), pp.647-657. <https://doi.org/10.1108/JMLC-12-2023-0196>
16. Law no. 129 of 11 July 2019 on preventing and combating money laundering and terrorism financing, as well as on modification and completing other legislative documents, published in the Official Journal of Romania no. 589 of 18 July 2019.
 17. Law no. 241 of 15 July 2005 on tax evasion, published in the Official Journal of Romania no. 672 of 27 July 2005.
 18. Loeffler, C.E. and Nagin, D.S., 2022. The impact of incarceration on recidivism. *Annual review of criminology*, 5(1), pp.133-152. <https://doi.org/10.1146/annurev-criminol-030920-112506>
 19. HCCJ (High Court of Cassation and Justice of Romania) – Criminal Decision no. 74/RC of 13 February 2024a. Available at: <<https://www.scj.ro/>> [Accessed 12 August 2024].
 20. HCCJ (High Court of Cassation and Justice of Romania) – Criminal Decision no. 15/RC of 11 January 2024b. Available at: <<https://www.scj.ro/>> [Accessed 14 August 2024].
 21. HCCJ (High Court of Cassation and Justice of Romania) – Criminal Decision no. 798/RC of 28 November 2023a. Available at: <<https://www.scj.ro/>> [Accessed 14 August 2024].
 22. HCCJ (High Court of Cassation and Justice of Romania) – Criminal Decision no. 373/RC of 14 June 2023b. Available at: <<https://www.scj.ro/>> [Accessed 9 August 2024].
 23. Levi, M. and Soudijn, M., 2020. Understanding the laundering of organized crime money. *Crime and Justice*, 49(1), pp.579-631.
 24. Makar, Z., 2020. Unnecessary incarceration. *Oregon Law Review*, 98, pp.607-669.
 25. Matanky-Becker, R., 2024. High-end and cash-based money laundering: Defining and disaggregating complex phenomena. *European Journal on Criminal Policy and Research*. <https://doi.org/10.1007/s10610-024-09579-9>
 26. Mauer, M., 2017. Incarceration rates in an international perspective. In *Oxford research encyclopedia of criminology and criminal Justice*.
 27. McCulloch, J. and Scraton, P., 2023. The violence of incarceration: An introduction. In: *The violence of incarceration*. Routledge, pp.1-18.
 28. Meade, B., Wasileski, G. and Hunter, A., 2021. The effects of victimization prior to prison on victimization, misconduct, and sanction severity during incarceration. *Crime & Delinquency*, 67(12), pp.1856-1878. <https://doi.org/10.1177/0011128720977440>
 29. Pierini, J.P., 2020. Extraterritorial jurisdiction and sovereignty. The characterization of foreign predicate offenses for prosecution of derivative offenses (as money laundering) and the consideration of extraterritorial conduct as part of territorial offenses. *Rassegna della Giustizia Militare*. Available at: <<https://ssrn.com/abstract=3690974> or <http://dx.doi.org/10.2139/ssrn.3690974/>> [Accessed 21 August 2024].
 30. Rose, E.K. and Shem-Tov, Y., 2021. How does incarceration affect reoffending? Estimating the dose-response function. *Journal of Political Economy*, 129(12), pp.3302-3356.
 31. Rossel, L., Unger, B. and Ferwerda, J., 2022. Shedding light inside the black box of implementation: Tax crimes as a predicate crime for money laundering. *Regulation & Governance*, 16(3), pp.781-800. <https://doi.org/10.1111/rego.12407>
 32. Saxena, P. and Messina, N., 2021. Trajectories of victimization to violence among incarcerated women. *Health & Justice* 9(18), pp.1-12. <https://doi.org/10.1186/s40352-021-00144-8>
 33. Simon, J., 2014. Ending mass incarceration is a moral imperative. *Federal Sentencing Reporter*, 26(4), pp.271-275. <https://doi.org/10.1525/fsr.2014.26.4.271>
 34. Tonry, M., 2014. Remodeling American sentencing: A ten-step blueprint for moving past mass incarceration. *Criminology & Public Policy*, 13(4), pp.503-533. <https://doi.org/10.1111/1745-9133.12097>
 35. Turney, K., 2021. Inequalities in jail incarceration across the life course. *Proceedings of the National Academy of Sciences*, 118(19). <https://doi.org/10.1073/pnas.2104744118>
 36. van Driel, H., 2018. Financial fraud, scandals, and regulation: A conceptual framework and literature review. *Business History*, 61(8), pp.1259-1299. <https://doi.org/10.1080/00076791.2018.1519026>
 37. Weisburd, D., Maher, L., Sherman, L., Buerger, M., Cohn, E. and Petrosino, A., 2023. Contrasting crime general and crime specific theory: The case of hot spots of crime. In: *New directions in criminological theory*. Routledge, pp. 45-70.
 38. Weiss, D.B., Testa, A. and Rennó Santos, M., 2020. Institutional anomie and cross-national differences in incarceration. *Criminology*, 58(3), pp.454-484. <https://doi.org/10.1111/1745-9125.12242>
 39. Western, B., Davis, J., Ganter, F. and Smith, N., 2021. The cumulative risk of jail incarceration. *Proceedings of the National Academy of Sciences*, 118(16). <https://doi.org/10.1073/pnas.2023429118>