

# *Ultima ratio* Principle in the Criminalization of Tax Evasion

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This article evaluates the significance of the principle of *ultima ratio* for the national process of criminalization. It also assesses the criminalization of tax evasion in the Criminal Code of the Republic of Lithuania using the criminalization criteria established in both national and international legal regulation, case law and criminal law doctrine.

**Keywords:** tax evasion, tax avoidance, criminal law, criminalization.

## Mokesčių slėpimo kriminalizavimas *ultima ratio* principo kontekste

Šiame straipsnyje yra įvertinama baudžiamosios atsakomybės, kaip griežčiausios priemonės (lot. *ultima ratio*), principo reikšmė kriminalizuojant naujas nusikalstamas veikas. Taip pat pasitelkiant nacionalinio ir tarptautinio teisinio reglamentavimo, teismų praktikos ir baudžiamosios teisės doktrinos įtvirtintus kriminalizavimo kriterijus vertinamas mokesčių slėpimo kriminalizavimas Lietuvos Respublikos baudžiamajame kodekse.

**Pagrindiniai žodžiai:** mokesčių slėpimas, mokesčių vengimas, baudžiamoji teisė, kriminalizavimas.

## Introduction

The principle of *ultima ratio* (Latin for *last resort*, *final argument*), while not exclusive to criminal law<sup>1</sup>, should be regarded as one of the most influential principle of criminal law both by the legislator, which addresses the procedure of both criminalization and decriminalization, and by the judiciary, which qualify criminal offenses and impose punitive sanctions on individuals. Understanding the complexity of said principle with all the different aspects of its definition requires far greater research than an article could provide. For this reason, the purpose of this article is not to thoroughly analyze

<sup>1</sup> DAMBRAUSKIENĖ, A. *Ultima ratio principo įgyvendinimas kriminalizuojant veikas Lietuvos Respublikos baudžiamajame kodekse*: daktaro disertacija. Socialiniai mokslai, teisė (01S). Vilnius: Vilniaus Universitetas, 2017, p. 72.



























