

ILLICIT TRADE OF CIGARETTES: THE ANALYSIS OF THE PHENOMENA AND THE SYSTEM OF THE CONTROL MEASURES

Summary

The study represents the social phenomena of illegal trade of excise goods (ITEG), its micro and macro levels and their drivers, and from this perspective evaluates effectiveness, proportionality and coherence of the ITEG control system. The group of researchers from different academic fields (law, criminology, sociology, psychology) made insights into economic and social ITEG contexts, also made an effort to differentiate types of ITEG offenders. The research also focused on criminal and administrative sanctions, taxation measures, confiscation of proceeds and instrumentalities. The effort has been made to examine the role and functionality of every measure in the overall system of ITEG control measures. The effectiveness and proportionality of the system of ITEG control measures was analysed in the context of established social dimensions of ITEG, with regard to criminological characteristics of ITEG offences and offenders.

The study also shows major geo-economic situation and the policies of tobacco producers as important factors of ITEG and explains the variety and developments of the modus operandi of ITEG.

The study concludes that Lithuania had long history of inconsistent ITEG control policy, perverted by penal populism, which saw little difference between low level offenders, small scale offences and large scale offences and their managers. Also the tradition of targeting low level offenders (who are the most visible and make the biggest numbers) by disproportionately grave liability has been observed. However very recent positive changes in legal regulation allow to expect more rational trend in control of ITEG.

The extensive summary of the research is published online in a separate publication.