

The truth is that economic and financial crime is not a product of our era, as it has undergone many developments and taken different forms according to each historical stage experienced by the economic and commercial Systems in the world. This new crime took on a large dimension, especially with the end of the Cold War, and the profound geopolitical and economic transformations that followed at the global level. Egypt was the first to know a tax system, and the Horemheb legislation of 1330 is considered the most important economic penal legislation. And the Roman civilization, which found economic legislation during the era of the Roman Empire, which brought together various sects and customs, both citizens and foreigners, so it was necessary to issue the Peoples' Law, and the position of praetor was created as governor of the province, who issues regulations, instructions, and orders, including economic ones related to the trade in agricultural crops such as grains, and determining their prices, Punishments varied according to social classes. In this environment, new crimes linked to money and business have arisen, and they are called white package crimes, as their perpetrators are among those who hold prestigious positions in society, including businessmen and people of influence and prestige. Moreover, this type of crime has become widespread, and since it is considered a crime that involves fraud and deceit of consumers, its risks and damage have become grave at the economic level, both locally and internationally. Since the emergence of human groups, even in their primitive forms, they have been punished criminally for violating them. As in the Pharaonic civilization, which some believe was the first land in history to know the use of the economic sanctions law, where the state interfered in economic life to a large degree, especially in the method of water distribution and the irrigation system, and fraud in the world is considered a crime punishable by the authority of the gods. However, in the Islamic era, the Hisbah system was known, which is a system that aims to combat deviation and track down violations with the aim of purifying society from them. Therefore, he explained criminal behavior before the emergence of elite crimes by factors of poverty and factors of psychological imbalance resulting from the lack of a person's capabilities and abilities to meet his needs. The crime of the business world, the phenomenon of money laundering, and corruption, became a real threat to the economic and social stability of several countries, and even the entire world, and threatens Democratic systems themselves. Professor Satterled introduced this term when he spoke before the American Sociological Association about the emergence of elite crimes after they were far from the circle of criminal behavior. All of these developments have led to the emergence of giant economic companies, institutions, financial institutions, and banks that deal in billions of dollars every day. It can be asserted that economic crime is as old as the economic legislation that regulated economic life. Such as the crime of financial fraud and customs evasion, as well as crimes in the hidden economic world such as money laundering and others. These crimes have spread and are committed by respectable people who have a high social status while carrying out their job duties.