

Retraction notice: Formation and development of taxation and legislation on administrative responsibility for tax offences in the republic of Kazakhstan

The publisher of *Journal of Financial Crime* wishes to retract the article Aigul K. Kussainova, Ainur A. Sabitova, Shynar A. Sabitova, Saule M. Saparaliyeva, Yernar N. Begaliyev; Formation and development of taxation and legislation on administrative responsibility for tax offences in the Republic of Kazakhstan. *Journal of Financial Crime* 2 February 2023; 30 (2): 453-463, <https://doi.org/10.1108/JFC-12-2021-0268>. It has come to our attention that there are concerns regarding the authorship and provenance of the article; as a result, the article's findings cannot be relied upon. The decision to retract has been informed by [COPE's guidelines on retractions](#) and [Emerald's publishing ethics](#). Emerald's authorship policy guidelines make it clear that authorship is a fundamental aspect of transparency in the publication process and ensures accountability and responsibility for reported research. Despite multiple attempts to contact the authors, the journal has received no response; it should be noted that the contact addresses provided to the publisher on submission were found to be not legitimate institutional email accounts and are now invalid for all listed authors. The publisher of the journal sincerely apologizes to the readers.

