Cognizance Standards and Calculation Rules of Illegal Gains in the Realm of Administrative Penalty

Xiangyu Ma

School of Law, Jiangsu University, Zhenjiang, 212001, Jiangsu Province, China

e-mail: maxy2024@126.com

Abstract. This paper targets the confiscation of illegal gains through the lens of administrative penalties. It sheds light on the conceptual foundation underpinning the confiscation of illegal gains, addressing fundamental questions such as the definition, cognizance standards, and specific calculation rules of "illegal gains". These facets are interconnected and are comprehensively analyzed to put forth several perspectives. The key contributions of this paper include: unifying the conceptualization of illegal gains as encompassing "total revenue with partial cost deductions"; and elucidating detailed calculation rules for illegal gains, which encompass the calculation of "total revenue", "partial cost deductions", reimbursements, tax deductions, and other pertinent factors. Notably, this paper advocates for the deduction of reimbursements and paid taxes not only in the context of "partial cost deductions" but also in the calculation of "total revenue".

Keywords: Administrative penalty; Illegal gains; Cognizance standards; Analysis of Calculation rules

1 Introduction

Following the amendment of the *Administrative Punishments Law of the People's Republic of China* (hereinafter referred to as the *Administrative Punishments Law*) in 2021, there has been prominent progress in the recognition and practice of administrative punishments, particularly in the clarification of the cognizance and calculation rules for confiscated illegal gains. Nevertheless, issues still arise in the practice of administrative law enforcement agencies, and legal experts have put forward diverse views recently. This paper seeks to address the problems exposed in law enforcement practice and examine the varying viewpoints proposed by experts, culminating in the methodology for cognizance standards and calculation rules of illegal gains. The ultimate goal is to resolve some difficulties encountered in law enforcement practice and analyze the expert viewpoints critically.

I. A. Khan et al. (eds.), *Proceedings of the 2025 4th International Conference on Humanities, Wisdom Education and Service Management (HWESM 2025)*, Advances in Social Science, Education and Humanities Research 934,
https://doi.org/10.2991/978-2-38476-422-8_31

2 Challenges in the Confiscation of Illegal Gains

The *Administrative Punishments Law* encounters several challenges in the legal theory and practice concerning the cognizance and calculation of confiscated illegal gains, primarily manifested as:

2.1 Inconsistent Understanding of the Concept of Illegal Gains

The concept of "illegal gains" first emerged in the *Criminal Law of the People's Republic of China* in 1979 and has since become a common legal term in criminal, civil, and administrative laws. However, a precise definition of illegal gains has never been established. Consequently, before a definition was formulated, criteria such as the "gross amount approach" and the "net amount approach" were widely used to define illegal gains, leading to confusion between the two concepts. This confusion obscured the nature of illegal gains and shifted the focus to specific cases [1]. Even after the *Administrative Punishments Law* provided a definition, administrative agencies still held diverse interpretations due to the lingering influence of the "gross amount approach" and the "net amount approach", reflecting discrepancies in legal rationale.

2.2 Diverse Cognizance Standards for Illegal Gains

The *Administrative Punishments Law* established a unified cognizance standard for illegal gains with universal applicability. However, the specific cognizance of illegal gains is primarily contingent upon the provisions of individual departmental regulations. Since Chinese departmental laws are drafted based on the unique characteristics of each department, a lack of uniformity among departments results in differing cognizance standards for illegal gains. This inconsistency is present not only across different legislative systems but also within the same departmental system [2].

Different sectors employ their unique criteria for ascertaining illegal proceeds. For instance, Article 2 of Order No. 37, issued by the former State Administration for Industry and Commerce of the People's Republic of China, establishes the basic principle that illegal gains are calculated by deducting appropriate and reasonable expenses directly related to business activities from the total revenue through illegal production, sales of goods, or provision of services [3]. The *Letter on the Cognizance of Illegal Gains by the Office of the Ministry of Agriculture* stipulates that illegal gains pertain to the sales revenue obtained from engaging in the production and operation of agricultural products, based on the *Law of the People's Republic of China on Agricultural Product Quality Safety*. In the field of food and drug regulation, the illegal gains specified in the *Drug Administration Law of the People's Republic of China* (hereinafter referred to as the *Drug Administration Law*) and *Regulations for the Implementation of the Drug Administration Law* are clarified as the total operating income derived from illegal activities, primarily through approvals, replies, and letters of response [4].

2.3 Arbitrary Calculation of Illegal Gains

This issue arises from the lack of clear regulations defining the scope of costs and expenses. Albeit some administrative departments have specified the deduction of costs or both costs and appropriate and reasonable expenses directly related to business activities in determining the amount of illegal gains, these seemingly concrete regulations still pose difficulties in implementation. Determining the scope of "appropriate" and "reasonable" expenses remains challenging, as these adjectives can be interpreted differently. Consequently, the calculation of illegal gains becomes arbitrary [5].

3 Elucidation of Illegal Gains

The logical starting point for researching the cognization standards and calculation rules for illegal gains is to clarify "what constitutes illegal gains". Building upon this foundation, further research into the cognization and calculation of illegal gains can be conducted, following a process of first "qualifying" and then "quantifying". Therefore, it is essential to accurately define illegal gains and clarify its essence [6].

According to Article 28 of the *Administrative Punishments Law*, illegal gains refer to the monetary gains derived from the commission of illegal acts. Analyzing the connotation and internal logic of this definition, illegal gains pertain to the "monetary gains" as a result of an individual's "commission of an illegal act". Further analysis reveals that the constituent elements of illegal gains include the illegal act, the monetary gains, and the causal relationship between the two.

3.1 Illegal Act

Article 2 of the *Administrative Punishments Law* defines an illegal act as any act that infringes upon administrative order. Specifically, it refers to any act that violates the legal order established by administrative norms in laws, regulations, rules, and other normative documents. Any earnings obtained through the violation of administrative order constitute illegal gains and shall be confiscated in accordance with the law [7]. Suffice it to say that if an individual engages in conduct that does not violate administrative order, the benefits obtained therefrom do not constitute illegal gains so shall not be confiscated in accordance with the law.

3.2 Monetary Gains

Monetary gains denote a legal concept derived from accounting terminology. The second item of paragraph 1 of Article 63 of the *Administrative Punishments Law* mentions "confiscation of large amounts of illegal gains and property of significant value". In this item, the term "amount" denotes the quantity of monetary funds derived from illegal gains, while "value" reflects the worth of illegal property. It is evident that these two concepts are distinct. Article 74 of the same law refers to "fines, confiscated illegal gains, or proceeds from the auction of confiscated illegal property" which indicates that the juxtaposition of “fines” and “confiscation” shares the same form of measurement, i.e., monetary form. Fines must be paid in currency, and confiscated illegal property must also be converted into monetary form through auction procedures before confiscation. This clearly shows that illegal gains take the form of monetary funds, and the proceeds resulting from illegal acts are manifested in monetary form. Therefore, the monetary gains referred to in the *Administrative Punishments Law* as illegal gains refer solely to monetary funds.

Monetary funds encompass not only cash but also various types of deposits, bonds, securities, vouchers, and other monetary funds and cash equivalents held in banks. It is noteworthy that in today’s digital and intelligent era, illegal gains may exhibit virtualization and digitization characteristics, including legal and non-legal digital currencies and other virtual currencies and their substitutes, which may also constitute monetary gains from illegal gains and must be given attention upon determining such gains.

The reason why we emphasize that monetary gains take the form of monetary funds is primarily aimed at excluding certain types of non-monetary benefits from the scope of illegal gains. For example, illegal barter transactions do not constitute illegal gains and, if disposed of, may be considered illegal property subject to confiscation. Likewise, spiritual benefits obtained through illegal acts, such as reputation or good credit, do not constitute monetary funds and should not be classified as illegal gains.

3.3 Causal Relationship between Illegal Acts and Monetary Gains

This causal relationship is the core element constituting illegal gains. Herein, the commission of an illegal act is the cause while the monetary gain is the effect. Only when there is a clear causal relationship between the illegal act and the monetary gains resulting therefrom can they be classified as illegal gains, and vice versa.

Whether there is a causal relationship between an illegal act and monetary gains requires a specific analysis of the case. For instance, if an individual sells defective water heaters and obtains illegal gains, there is a causal relationship between the sale of defective water heaters and the sales proceeds obtained, and the sales proceeds should be classified as illegal gains.

4 Cognizance Standards and Rationales of Illegal Gains

The cognizance standards and rationales of illegal gains clarify what constitutes “illegal gains”, providing a logical starting point for studying these standards and their underlying rationales. The issue of defining these standards has persisted in the enforcement of administrative penalties. To ensure the accurate implementation of the *Administrative Punishments Law*, it is crucial to conduct in-depth research on the significance, cognizance standards, and rationales of illegal gains.

4.1 Significance of Cognizance of Illegal Gains

In the *Administrative Punishments Law*, fines, confiscation of illegal gains, and confiscation of illegal property constitute a type of financial penalty commonly imposed in addition to fines. The determination of the amount of illegal gains can sometimes influence the final determination of the fine. For instance, Article 122 of the *Food Safety Law of the People's Republic of China* stipulates that for engaging in food production and operation activities without a license, all illegal gains, equivalent to the value of the goods, shall be confiscated, and a fine shall be imposed. Specifically, if the value of the goods exceeds RMB 10,000, a fine ranging from ten to twenty times the value of the goods shall be imposed. This illustrates that in cases where fines are imposed concurrently, the recognized illegal gains also determine the fine amount, highlighting the significance of cognizance of illegal gains in the enforcement of administrative penalties [8].

4.2 Multiple Cognizance Standards for Illegal Gains

Regarding the cognizance standards of illegal gains outlined in the *Administrative Punishments Law*, the core issue revolves around whether costs can be deducted. Administrative law enforcement agencies have not yet formed a unified view. Some believe that the law adopts the "total revenue approach", while others argue for the "cost deduction approach". Still, others propose theories such as the "total + net approach" or the "total + compromise approach". The main standards include the following:

"Total + net approach". The "total amount approach" holds that all direct economic benefits obtained by an individual in violation of the legal order established by administrative norms in laws, regulations, rules, and other normative documents constitute illegal gains, and costs incurred by the individual should not be deducted. The positive significance of this approach lies in the fact that confiscating the illegal gains not only results in the forfeiture of profits but also of associated costs, serving as a disciplinary and deterrent measure. Furthermore, the simplicity and feasibility of this approach contribute to enhancing administrative efficiency. However, it is criticized for being overly rigid and absolute.

The "net amount approach" suggests that in determining illegal gains, costs and other expenses should be deducted, limiting illegal gains to the "net amount". The adoption of this approach is positive in that it aligns with the principles of proportionality and prohibition of excess, and it avoids challenges from the perpetrator. Its drawback is that defining illegal gains as the net amount may not achieve the purpose of administrative penalties, as the net amount represents the derivative wealth that never belonged to the perpetrator in the first place. Confiscation has no substantial impact on the perpetrator and fails to serve as a disciplinary measure.

"Total + compromise approach". Akin to the previous approaches, the "compromise approach" combines the "total amount approach" with reconciliatory measures, considering situations where the perpetrator's violation is relatively minor and profits are low, allowing for appropriate deductions of costs. The positive aspect of this approach is that it avoids the absolutism of including all revenue in the "total amount approach" and the absolutism of deducting illegal costs in the "net amount approach", comprehensively considering the process and characteristics of obtaining illegal gains through illegal conduct, in line with the principles of proportionality and appropriateness of penalties. However, it is not suitable as a standard because "compromise" implies "reconciling different opinions" [9], suggesting a lack of principle and a tendency to muddle through, turning what should be a standard into something non-standard. Therefore, this approach is not widely adopted.

"Revenue + cost deduction approach". Theoretically, this standard is derived from the "total amount approach" and the "net amount approach".

The "revenue approach" believes that illegal gains should be determined based on the prices obtained from illegal activities such as production, sales, and service provision, or the amounts listed in contracts or invoices, which is generally consistent with the view of the "total amount approach". This approach is adopted in law enforcement areas such as agriculture and rural affairs, work safety, and patent infringement, except for the illegal transfer of land use rights and illegal surveying and mapping of natural resources.

The "revenue + cost deduction approach" argues that in calculating illegal gains, the legitimate costs and investments (including taxes and fees) or reasonable expenses incurred by the party should be deducted. This approach is used in law enforcement areas such as industry and commerce, energy, and trademark infringement, with some departments explicitly stipulating the reasonable expenses that can be deducted.

"Revenue + profit approach". The term "revenue" is in the same sense as previously mentioned. However, the difference lies in the "profit approach", which suggests that illegal gains should be measured by the profits obtained. It remains unclear whether the "profit" referred to here is total profit or net profit. More crucially, using "profit" as the standard does not align with the disciplinary and punitive purposes of administrative penalties, resulting in disproportionate penalties. This is because "profit" inherently represents excess earnings from production and operation, rather than the costs and other expenses invested by the perpetrator. Confiscating illegal gains without imposing penalties that "reduce rights or increase obligations" on the perpetrator loses the significance of administrative penalties.

"Total revenue + exception approach". The term "total revenue" herein is in the same sense as previously mentioned, with the difference being the addition of "exceptions". The "exception approach" is based on the provisions of the Administrative Punishment Law, which stipulates that "where laws, administrative regulations, or departmental rules provide otherwise for the calculation of illegal gains, those provisions shall prevail”. However, using “exceptions” as a standard is inappropriate. Among the previously listed standards, “total amount” and “net amount” belong to a pair of concepts within the financial amount category; “revenue”, “cost”, and “profit (gain)” belong to a pair of concepts within the accounting category. Here, “total revenue” and “exceptions” are not concepts within the same category. “Revenue”, “cost”, and “profit” belong to the same category of concepts; “exceptions” belong to the same category as “norms” and “examples”. Therefore, the “total revenue + exception approach” is not a scientific and rigorous standard [10].

4.3 “Total Revenue with Partial Cost Deduction Approach” as the Cognizance Standard for Determining Illegal Gains

The aforementioned multiple criteria, including the “total + net approach”, the “total + compromise approach”, the “revenue + cost deduction approach”, the “revenue + profit approach”, and the “total revenue + exception approach”, cannot serve as genuine standards. Albeit they all pertain to monetary amounts, they do not represent the same amount by using “+” to connect two or three items. For instance, the results of total and net calculations differ, and so do the results of revenue and profit calculations. Since they coexist in parallel, they should not be regarded as standards for determination, or at least their definitions are imprecise. In this paper, it is argued that the cognizance standards for illegal gains should be the “total revenue with partial cost deduction approach”.

The legal basis for the “total revenue with partial cost deduction approach” as the cognizance standard for illegal gains stems from Article 28, Term 2 of the *Administrative Punishments Law*. This legal provision explicitly stipulates the principle of “not deducting costs”, embodying total revenue, which is also referred to as the “illegal gain-derived revenue theory”. The concept of “with partial cost deduction” originates from the rationale behind the aforementioned “exception approach”, with the term “exception” replaced by “partial cost deduction”. Thus, the cognizance standard for illegal gains is established as follows: “total revenue” serves as the basic principle, while “partial cost deduction” is the exceptional principle [11].

Adopting the “total revenue with partial cost deduction approach” as the cognizance standard for illegal gains is a relatively rigorous formulation. Firstly, it combines the various previously mentioned criteria connected by “+” (or quotation marks) into a single sentence, thereby representing not two but one criterion for determination. The term used for connection is “jianji” in Chinese (translated as “with”), where “jian” means to take into consideration simultaneously, i.e., to attend to several aspects at once; and “ji” serves as a conjunction, connecting paratactic noun phrases. Components connected by “ji” often have a primary-secondary relationship in meaning, with the primary component placed before “ji” [9]. The use of “jianji” clarifies that the primary cognizance standard is “total revenue”, while “partial cost deduction” is an exception. Based on this, the author proposes the “total revenue with partial cost deduction approach” as the cognizance standard for illegal gains. Next, we will delve into the meaning and rationale of this criterion.

Regarding "total revenue". Adopting the "total revenue approach" for confiscating illegal gains does not distinguish between the proceeds from illegal activities and the legitimate costs incurred for those activities, both of which are encompassed within the "monetary gains". By requiring the perpetrator to surrender property that does not belong to them, it embodies equitable values, thereby imposing a cost on the perpetrator for their illegal activities and demonstrating the punitive and sanctioning functions of administrative penalties.

The "total revenue approach" adheres to and embodies the legal principle of "not allowing illegal beneficiaries to profit". This principle originates from the ancient Roman legal maxim, "No one can derive a benefit from his own wrong" (nemopotest ex suo delicto consequiem olumentum). The jurisprudence of the "not allowing illegal beneficiaries to profit principle" clearly stipulates that "illegal gains must be confiscated without deducting costs in principle". If standards such as "net amount", "profit", or "cost deduction" are adopted, and the perpetrator retains any profit from their illegal activities, it would constitute an indirect encouragement of illegal behavior [12].

Regarding "with partial cost deduction". This primarily involves deducting partial costs as stipulated by law. The authority for "partial cost deduction" is limited to national laws, administrative regulations, and departmental rules, while local regulations, rules, normative documents, etc., do not have the authority to serve as the basis for "partial cost deduction". The positive significance of "partial cost deduction" lies in its allowance for specific analyses of different situations across various sectors within the overall principle, reflecting China's basic national conditions and aligning with the regulatory needs of modern administrative states.

5 Implementation Approaches to Calculating Illegal Gains

The calculation of illegal gains, following its cognizance, is a quantitative topic that determines the amount of fines imposed for confiscated illegal gains. Based on a clear understanding of the definition and cognizance standards of illegal gains, this section explores the implementation approaches to its calculation.

5.1 Calculation Approach: "Total Revenue with Partial Cost Deduction"

Using the cognizance standard of "total revenue with partial cost deduction" proposed in this paper, we will investigate the implementation approach to calculating illegal gains.

Calculation of "total revenue". The fundamental principle for calculating "total revenue" is that costs, whether legal or illegal, are not deducted when determining illegal gains. "Total revenue" encompasses all operating income, sales revenue, sales amounts, and other related figures.

For instance, Article 125, Item (1) of the *Drug Administration Law* stipulates that for conducting drug clinical trials without approval, the illegally produced and sold drugs, packaging materials, containers, and illegal gains shall be confiscated, and the operation shall be ordered to cease for rectification, with a fine ranging from RMB 500,000 to RMB 5,000,000. In this context, the confiscated illegal gains refer to total revenue.

Calculation of "partial cost deduction". "Partial cost deduction" refers to deducting costs and reasonable expenses directly related to business activities. However, it is important to note that only direct and reasonable costs should be considered. Other costs necessary for maintaining normal operations, such as labor, land, real estate, equipment and facilities, transportation, logistics, warehousing, etc., should not be included.

For example, in the food production sector, only the cost of raw material procurement should be deducted in principle. For equipment or tools, only those disposable items specifically used for the products involved in the case can be deducted, which is comparable to the cost of raw materials. In the food distribution sector, only the cost of goods purchased, i.e., the purchase price of the food, should be deducted in principle.

5.2 Calculation of Related Refunds, Compensations, and Taxes

In the "total revenue with partial cost deduction" method, refunds, compensations, and taxes paid should be deducted, regardless of whether the calculation is based on "total revenue" or "partial cost deduction". Suffice it to say that deductions for refunds, compensations, and taxes should apply to illegal gains calculated using both methods. The specific calculation approaches are as follows:

Calculation of refunds and compensations. Article 28 of the *Administrative Punishments Law* stipulates that "if a party has illegal gains, it shall be confiscated, except for the portion that should be refunded or compensated in accordance with the law". This clause establishes the principle of refunding or compensating first and confiscating afterward. When calculating illegal gains, refunds and compensations that have already been made should be deducted in accordance with the law. Although refunds and compensations belong to illegal gains, once refunded or compensated, they no longer constitute the benefits of the perpetrator. Therefore, for administrative organs to confiscate these amounts would violate the basic legal principles of the *Administrative Punishments Law* and amount to seizing the perpetrator's legitimate property [13].

Calculation of taxes. Taxes are funds collected from taxable entities in accordance with tax laws [9], representing the compulsory and unpaid collection of goods or currency by the state from individuals and legal entities. All taxes paid to state organs, as well as administrative fees charged by them, should be deducted from illegal gains based on receipts.

When calculating illegal gains, deducting refunds, compensations, and taxes paid is a legal consideration, as it is impermissible to charge the same amount to the same perpetrator for the same fact and reason twice. Failure to make these deductions would not only violate the principle of proportionality but also the principle of ne bis in idem (not punishing twice for the same offense).

5.3 Precise Determination of the Scope of Illegal Gains Calculation

In calculating illegal gains, special attention must be given to accurately defining the scope of the calculation. It is crucial to avoid both overly restrictive and overly expansive scopes, as the former may inadvertently benefit the perpetrator and fail to serve as a deterrent, while the latter may violate the principle of proportionality in punishment [14].

Appropriate expansion of the scope of illegal gains calculation. This aspect is relatively complex and requires legal reasoning and discrimination. For example, if an individual obtains illegal gains of RMB 35 million yuan through illegal business operations and subsequently uses this income to purchase a villa, although the illegal gains no longer exist as monetary funds, they have been converted into properties and still fall within the scope of confiscation. The principle here is that illegal gains include property derived from it. Another example is an individual who uses RMB 50 million of illegal gains to invest in the stock market and earns RMB 15 million yuan in profits. In this case, the stock market profits are directly derived from illegal gains and are directly linked to it. When calculating illegal gains, both the direct illegal gains of RMB 50 million yuan and the indirect illegal gains of 15 million yuan should be included. This means that indirect income derived from illegal activities under certain conditions also constitutes illegal gains. Furthermore, income that has not yet been obtained but is expected to be derived from illegal activities should also be included in the calculation of illegal gains.

Appropriate restriction of the scope of illegal gains calculation. While appropriately expanding the scope of illegal income calculation, it is also necessary to impose appropriate restrictions. This situation is equally complex and requires case-by-case analysis. For instance, illegal constructions, although the result of illegal activities, do not constitute monetary funds and therefore are not considered illegal gains subject to confiscation. Separate legal provisions govern penalties for such violations. In a nutshell, some consequences of illegal activities do not fully constitute illegal gains and must be distinguished accordingly.

6 Conclusion

This paper examines the legal and enforcement challenges encountered in the confiscation of illegal gains in administrative penalties, using the *Administrative Punishments Law* as a framework. It delves into the cognizance standards and calculation rules of illegal gains, culminating in several viewpoints.

Firstly, we commence with the logical starting point of confiscating illegal gains: defining what constitutes “illegal gains”. Based on the definition outlined in the *Administrative Punishments Law*, we identify three essential elements: specific illegal acts, monetary gains, and a causal relationship between the illegal act and the monetary gains. Only when these three elements are met can income be deemed illegal [15].

Secondly, building on the definition of illegal gains, we elucidate the rationale and shortcomings of the cognizance standards for illegal gains. We propose adopting the “total revenue with partial cost deduction” approach as the cognizance standard for illegal gains and provide explanations and legal justifications for this standard.

Last but not least, starting from the proposed standard of “total revenue with partial cost deduction”, we explore the specific calculation methods for illegal gains. This includes the calculation of “full revenue”, “partial cost deduction”, refunds, compensation, and taxes, as well as other considerations to facilitate the implementation of illegal gains confiscation. Another conclusion drawn from this research is that in the calculation of “partial cost deduction”, the refunded and compensated fees, along with paid taxes, should be deducted, as is the case in calculating “total revenue”.

Acknowledgement

Fund: The 23rd Batch of University Student Research Projects at Jiangsu University (Grant No.: 23C127).

References

1. He X. Study on the Problem of Judicial Identification for the Amount of Criminal Illegal Proceeds: From the Perspective of Special Confiscation[J]. Journal of Law Application, 2020(11):11.
2. Chen J, Ren Y K. The Cognizance Standards of Illegal Income in Administrative Penalty[J]. People’s Judicature, 2021, 000(016):P.61-65.
3. Wu H W, Dong D D. A Typological Study of Administrative Liabilities in China’s Competition Law [J]. Research on Rule of Law, 2013(11):7.
4. Chen P. Functional Consideration in Defining Administrative Punishment[J]. Chinese Journal of Law, 2015(2):16.
5. Xiao Z S. Constitutive Requirement and Amount Determination of Illegal Gains—Taking Insider Trading for Example[J]. Administrative Law View, 2013(4):7.
6. Guo W Q. Recognition of Illegal Gains in Administrative Penalty[J]. Friend of Science Amateurs, 2011.
7. Zeng X. Application of Term 2 in Article 28 of the Administrative Punishments Law of the People’s Republic of China[J]. China Quality Supervision, 2021, 000(006):P.48-49.

8. Chen B, Wang Z. Legal Discussion on "Illegal Gains" in Food-Related Cases - Which Legal Provision Should Be Followed to Calculate Illegal Gains in Handling Food Cases to Ensure Fairness in Law Enforcement? [J]. China Brand and Anti-counterfeiting, 2022(6):9-11.
9. Institute of Linguistics, CASS. The Contemporary Chinese Dictionary (7th Edition)[M]. The Commercial Press, 2016:1659, 606, 633, 1229.
10. Cheng G S, Yang P J. The Cognizance Standards and Calculation Rules of Illegal Income in Administrative Penalty Law[J]. Journal of Shantou University (Humanities and Social Sciences Edition), 2024, 40(5):5-13.
11. Shi J C, Tong Y G, Yang H Y, et al. On the Recognition of "Illegal Earnings" in Illegal Medical Practice[J]. Chinese Journal of Health Inspection, 2019(5):5.
12. Hu J M. Some Issues on "Confiscation of Illegal Gains" in the Administrative Penalty[J]. Journal of Central South University (Social Sciences), 2023(9):42-45.
13. Xia J L. The Construction of Identifying and Reviewing Confiscation of Illegal Gains in Administrative Penalty[J]. Administrative Law View, 2023(6):75-85.
14. Wang Q B. Confiscation of Illegal Gains in Administrative Law[J]. Law Review, 2019, 37(6):11.
15. Huang H H. System Development of the New Administrative Penalty Law[J]. China Law Review, 2021(3):15.