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**STATE AND LAW. LEGAL SCIENCE**

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**THEORY AND HISTORY OF STATE AND LAW;  
HISTORY OF DOCTRINES ABOUT LAW AND STATE**

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**LEGAL BASIS FOR INCREASING THE INCLUSIVENESS OF CIVIL SERVICE:  
DEVELOPMENT PROSPECTS IN RUSSIA AND THE US EXPERIENCE**© 2020 **Girfanova Arina Radikovna**

4 year of bachelor's degree

Institute of public administration and civil service of The Russian presidential academy  
of national economy and public administration, Moscow, Russia

E-mail: arina.girfanova@yandex.ru

© 2020 **Semin Alexey Nikolayevich**

4 year of bachelor's degree

Institute of public administration and civil service of The Russian presidential academy  
of national economy and public administration, Moscow, Russia

E-mail: AlexSemin1403@yandex.ru

Social security of disabled is guaranteed in the Russian Federation, including assistance in finding employment. 73% of more than 3,4 million disabled people of working age are not employed. Russia does not engage in the development of inclusiveness of civil service. To study tools to increase the inclusiveness, it is necessary to consider the relevant experience of the United States, which has proved the success of applying complex methods of attracting people with disabilities to the civil service by creating an accessible working environment, introducing specialized educational programs and simplifying competitive procedures. Based on the experience learned, authors proposed a number of practical recommendations.

*Keywords: civil service, persons with disabilities, competitive procedures, quotas, inclusiveness, legal regulation of civil service*

**TAX SECRECY IN THE RUSSIAN LAW AND THE LAW OF THE CIS COUNTRIES:  
COMPARATIVE LEGAL RESEARCH**© 2020 **Kalashnikova Elena Borisovna**

Associate Professor of the Department of philosophy and theory of law

Samara State University of Economics, Samara, Russia

E-mail: kalashnikova-helen@yandex.ru

The article deals with the Institute of tax secrecy. A comparative legal study of the provisions of this institution in the national law of the CIS countries is conducted, and their common and distinctive features are identified. Proposals are being made to reform Russian tax legislation in terms of regulating information classified as tax secret.

*Keywords: tax secrecy, legal system, definition, tax authorities, confidential information, taxpayer.*

## IDEAS OF THE GOOD IN LAW

© 2020 **Lang Peter Petrovich**

Candidate of legal sciences

Samara State University of Economics, Samara, Russia

E-mail: petr.lang@mail.ru

This article discusses the issues and ideas of the good in law. The evolution of the category of good in the philosophical and legal understanding is given. The article analyzes the practice of the constitutional Court of the Russian Federation in the context of the ideas of good in the domestic legal order. Attention is focused on the correlation of categories of individual and common good, the features of legal regulation of value content. The characteristic features of the good as a legal category are defined.

*Keywords: good, common good, axiology, legal value, hierarchy of legal values.*

## NORMATIVE REGULATION AND METHODOLOGICAL SUPPORT OF PRESCHOOL EDUCATION IN THE SOVIET PERIOD

© 2020 **Svechnikova Vera Viktorovna**

Senior lecturer of the Department «Labor and business law»

Lipetsk branch of Russian Presidential Academy of National Economy and Public Administration,

Lipetsk, Russia

E-mail: vera-7272@yandex.ru

© 2020 **Shauro Irina Gennadievna**

PhD in Law, Associate Professor, Department «Theory and history of state and law»

Lipetsk branch of Russian Presidential Academy of National Economy and Public Administration,

Lipetsk, Russia

E-mail: shauro@list.ru

The article considers the evolution of normative regulation and methodological support of preschool education in the Soviet period of Russian history. This period is largely the basis of the current education system, so its consideration is the most relevant. At the same time, it is characterized by a merger of regulatory and methodological support, in which they are often difficult to separate both formally and in practice. As a result, it is stated that the methodological and legal regulation of preschool education in the Soviet period led to the development of key principles that are relevant in our time.

*Keywords: kindergarten, pre-school upbringing, pre-school education, pre-school educational institution, history, methodological support, legal regulation, Soviet period.*

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## FINANCIAL LAW; TAX LAW; FISCAL LAW

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### THE CONCEPT AND PRINCIPLES OF TAX CONTROL, ITS PLACE IN THE SYSTEM OF FINANCIAL CONTROL IN THE RUSSIAN FEDERATION

© 2020 **Kazankova Tatyana Nikolaevna**

Candidate of Pedagogical Sciences, Associate Professor of the Department of Public Law  
Samara State University of Economics, Samara, Russia  
E-mail: [tatianaok78@yandex.ru](mailto:tatianaok78@yandex.ru)

© 2020 **Govorina Olga Alexandrovna**

Undergraduate  
Samara State University of Economics, Samara, Russia  
E-mail: [olgagovorina@mail.ru](mailto:olgagovorina@mail.ru)

This article presents an analysis of the essence of tax control as an element of financial control, analyzes various options for the interpretation of the term «tax control», and also considers in detail the general legal principles on which tax control is based.

*Key words: financial control, tax control, public finance, financial planning.*

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## PRIORITIES FOR THE FORMATION AND DEVELOPMENT OF THE FINANCIAL AND LEGAL REGIME OF CURRENCY OPERATIONS IN RUSSIA

© 2020 **Kazankova Tatyana Nikolaevna**

Candidate of Pedagogical Sciences, Associate Professor of the Department of Public Law  
Samara State University of Economics, Samara, Russia  
Email: [tatianaok78@yandex.ru](mailto:tatianaok78@yandex.ru)

© 2020 **Pavlova Elizaveta Sergeevna**

2nd year student of law institute  
Samara State University of Economics, Samara, Russia  
Email: [missis.lizochka@yandex.ru](mailto:missis.lizochka@yandex.ru)

The article discusses the main priorities of the formation and development of the financial and legal regime of currency transactions in the Russian Federation, the measures taken and discussed that will expand the use of the Russian currency in international payments, as well as enhance the use of the Russian ruble by non-residents.

*Key words: currency, currency control, residents, non-residents, currency regulation, repatriation.*

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## **RUSSIAN TAX REGULATION OF TRANSFER PRICING OF FINANCIAL TRANSACTIONS. CASH POOLING.**

© 2020 **Tambiev Ruslan Magometovich**

Postgraduate

The Russian Presidential Academy of National Economy and Public Administration, Moscow, Russia

E-mail: r.m.tambiev@gmail.com

The article describes the problems that arise in applying the tax rules of transfer pricing to cash pooling agreements. In particular, difficulties arise in determining the «market» remuneration of cash pooling agreement participants due to the fact that the conclusion of similar agreements is not typical for independent parties, therefore, there are no comparable data for determining the «market conditions».

The goal of the study is to propose an approach to determining the «market» remuneration of cash pooling agreement participants for taxation purposes. The article analyzes the provisions of publications of the Organization for Economic Cooperation and Development (OECD), the Russian tax legislation, as well as court and administrative practice on this issue.

The scientific novelty consists in the proposal of a new approach to the application of the rules of tax control of transfer pricing to cash pooling agreements. In particular, if the results of the functional analysis indicate that the cash pool leader performs «routine functions», the author believes it is possible to establish in the law provisions that allow, without conducting market research, to set the remuneration for the purposes of calculating the tax base in of a 5 percent mark-up to the amount of expenses incurred in the provision of the specified service. If the cash pool leader performs other functions, it is not excluded a higher remuneration, which, for example, may include an income part or the entire spread between the borrowing and credit positions of the cash pool leader.

As for the remuneration of the participants in the cash pool, it will be calculated after calculating the remuneration of the cash pool leader, based on the determination of interest rates applicable to debit and credit positions within the cash pool.

*Keywords: Taxes, Russian tax law, international tax law, Organization for Economic Cooperation and Development, transfer pricing, «The Arm's Length Principle», related parties, cash pooling, treasury functions, intra-group services, intra-group loans.*

## **ON THE ISSUE OF FINANCING INVESTMENT PROJECTS IN THE FRAMEWORK OF PUBLIC-PRIVATE PARTNERSHIPS (FINANCIAL AND LEGAL AND PROBLEMATIC ASPECTS)**

© 2020 **Terekhova Elena Vladislavovna**

PhD in Jurisprudence

Russian State University of Justice, Moscow, Russia

E-mail: Ter\_finlaw@mail.ru

This article is devoted to some issues of financing and taxation of investment projects in the framework of public-private partnerships, municipal-private partnerships. The article analyzes the financial and legal problems of the implementation of investment projects, as well as formulates proposals aimed at solving them.

*Keywords: investment project, public-private partnership, municipal-private partnership, subsidy, project financing, taxation.*

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**ECONOMY. ECONOMIC SCIENCE**

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**ECONOMIC THEORY**

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**FEATURES OF THE PROCEDURE FOR THE RETURN OF OWN SHARES  
BY THE ISSUER FOR THE INVESTOR**

© 2020 **Levchenko Larisa Vladimirovna**

Ph.D., Associate Professor

Samara State University of Economics, Samara, Russia

© 2020 **Osina Daria Sergeevna**

Undergraduate, 2 year,

Samara State University of Economics, Samara, Russia

The article discusses the nature of recent gaining popularity among company management and the buy-back transaction. The positive and negative features of this mechanism for increasing the share in the authorized capital are indicated. Using concrete examples of domestic counterparties, an analysis of the buy-back procedure is carried out.

*Keywords: stocks, dividend, investment fund, bonds, issuer.*

**CURRENT TRENDS IN THE RUSSIAN BANKING SECTOR**

© 2020 **Levchenko Larisa Vladimirovna**

Candidate of Economics, Associate Professor, Department of Economic Theory

Samara State University of Economics, Samara, Russia

© 2020 **Silantiev Yuri Sergeevich**

2nd year undergraduate of the Department of Economic Theory

Samara State University of Economics, Samara, Russia

This article discusses the dynamics of changes in the number of participants, financial instruments in the domestic banking market. Key factors of transformation of credit and financial institutions are isolated.

*Keywords: banking system, operating profit, interest rate, financial asset, financial technology.*