
ECONOMIC AND LAW ISSUES

**Nº4 (154)
2021**

Editorial Council

A.P. Torshin — Candidate of Law, Deputy Chairman — State Secretary of the Bank of Russia, Chairman of the Editorial Board of the Journal “Economic and Law Issues”

E.M. Ashmarina — Doctor of Law, Professor, Head of the Department of Legal Support of Economic Activity of the Russian State University of Justice, Editor-in-Chief of the Journal “Economic and Law Issues”

A.G. Lisitsyn-Svetlanov — Doctor of Law, Professor, Academician of the Russian Academy of Sciences, Institute of State and Law of the Russian Academy of Sciences

V.N. Viktorov — Doctor of Economics, Professor, Head of the Center for Special Programs at St. Petersburg Mining University

Yu.V. Golik — Doctor of Law, Professor of the Department of Criminal Law and Criminology of the Moscow Academy of the Investigative Committee of the Russian Federation

S.N. Silvestrov — Doctor of Economics, Professor, Academician of the Russian Academy of Natural Sciences, Director of the Economic Policy Institute and the problems of economic security, Professor of the Department of World Economy and World Finance of the Financial University under the Government of the Russian Federation

A.A. Liverovsky — Doctor of Law, Professor at the Department of Constitutional and Administrative Law of the National Research University Higher School of Economics in St. Petersburg

Editor-in-Chief

E.M. Ashmarina — Doctor of Law, Professor

The journal is included in the list of the Higher Accreditation Committee of The Ministry of Education and Science of Russia of the leading scientific journals and publications issued in the Russian Federation, where the main scientific results of the scientific theses for the degrees of Doctor and Candidate of Science can be found

Founder: LLC “Economic Sciences”

Address: 125057, Moscow, Chapaevskii per., 3-775

E-mail: info@law-journal.ru

WWW: <http://law-journal.ru>

The Certificate of registration of mass media

ПИ №ФЦ 77-31419 from 06.03.2008

Subscription index 70180 (Agency “Rospechat”)

ISSN 2072-5574

Editorial Board

E.M. Ashmarina — Doctor of Law, Professor, Head of the Department of Legal Support of Economic Activity of the Russian State University of Justice, Editor-in-Chief of the Journal “Economic and Law Issues”

O.Yu. Bakaeva — Doctor of Law, Professor of the Department of Financial, Banking and Customs Law of the Saratov State Law Academy

V.V. Bolgova — Doctor of Law, Professor, First Vice-Recto for Academic and Educational Work, Head of the Department of Theory and Philosophy of Law, Samara State University of Economics

A.A. Pavlushina — Doctor of Law, Professor

S.A. Makhosheva — Doctor of Economics, Professor, Head of the Department “Regional Management” of the Institute of Informatics and the problems of regional management of the Kabardino-Balkarian Scientific Center of the Russian Academy of Sciences

V.V. Simonov — Doctor of Economics, Professor, Head of the Department of Church History, Moscow State University named after M. Lomonosov

I.A. Shulyatyev — PhD in Law, Senior Lecturer at the Department of International and European Law, Institute of Legislation and Comparative Law under the Government of the Russian Federation

A.A. Alekseev — Doctor of Economics, Professor, Director of the Center for Innovative Development, Professor of the Department of Enterprise Economics and Production Management, St. Petersburg State University of Economics

V.P. Ponka — Doctor of Law, Professor of the Department of Civil Law, Process and Private International Law of the Peoples’ Friendship University of Russia

A.G. Zeldner — Doctor of Economics, Professor of the Institute of Economics of the Russian Academy of Sciences

M.F. Gus’kova — Doctor of Economics, Professor at the Institute of Paths, Construction and Structures of the Russian University of Transport (MIIT)

P.V. Pavlov — Doctor of Economics, Doctor of Law, Associate Professor, Director of the Institute of Management in Economic, Ecological and Social Systems of the Southern Federal University

R.I. Khansevyarov — Doctor of Economics, Professor of Samara State University of Economics

Issue date 30.04.2021

Format 60x84/8

Printed signatures 8.37

300 copies

Printed by “24 Print” Ltd

CONTENTS

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

Larionova K.A. Regulatory legal framework for monitoring law enforcement: federal and regional levels	65
Alontseva D.V., Shauro I.G. The idea of pseudo-theocratic statehood in the political and legal concept of N. A. Berdyaev	65
Gubaidullina E.K. Problems and prospects of legal regulation of use Big data in the Russian Federation	66
Yelsukova A. A., Skachkova O. S. Tax disputes as a type of economic disputes	66
Celniker G.F., Sidorenko A.V. State support for entrepreneurship in a pandemic	67
Zanko T.A. On the issue of setting time limits for restrictions arising after the dismissal of public civil servants due to loss of confidence	67
Kazankova T.N., Remeslennikova A.A., Zakharov A.L. The position of the Constitutional Court of the Russian Federation regarding the recovery of losses incurred in the insolvency case “bankruptcy”	68
Loshkarev A. V., Bryantzeva V. A. Correlation of the oral principle civil procedure with simplified production	69
Loshkarev A. V., Chaloyan A. I. The problem of abuse of procedural rights in arbitration proceedings	69
Revina S.N. On the formation of the political regime of the state of the dictatorship of the proletariat	70
Finogentova O.E. The problem of understanding the measures of constitutional protection	70

FINANCIAL LAW; TAX LAW; FISCAL LAW

Nebesnyuk S.A. The court practice relating to the classification of goods in accordance with the Eurasian economic union’s commodity nomenclature of foreign economic activity	71
--	----

STATE AND LAW. LEGAL SCIENCE

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

**REGULATORY LEGAL FRAMEWORK FOR MONITORING LAW ENFORCEMENT:
FEDERAL AND REGIONAL LEVELS**

© 2021 **Larionova Karina Azatovna**

Graduate student

Astrakhan State University, Astrakhan

The article focuses on the analysis of regulatory legal acts governing the organization of monitoring of law enforcement. The scope of the study covered the regulatory documents of the federal and regional levels, formed fundamental approaches to various ways of forming directions for organizing monitoring of law enforcement in the regions.

The paper presents the author's position on the classification of normative acts governing the process of monitoring law enforcement, which made it possible to illustrate the weaknesses of increasing the effectiveness of legal acts by organizing monitoring of law enforcement and present proposals on the legislative adjustment of the legal framework for monitoring law enforcement.

Keywords: monitoring of law enforcement, regulatory legal act, federal legal acts, regional legal acts.

**THE IDEA OF PSEUDO-THEOCRATIC STATEHOOD IN THE POLITICAL
AND LEGAL CONCEPT OF N. A. BERDYAEV**

© 2021 **Alontseva Dina Victorovna,**

PhD in Law, Associate Professor,

Associate Professor of the Department of Constitutional and Municipal Law named after V. G. Ermakov
Bunin Yelets State University, Yelets, Russia

© 2021 **Shauro Irina Gennadyevna**

PhD in Law, Associate Professor of the Department «Theory and History of State and Law»

Russian Presidential Academy of National Economy and Public Administration

(Lipetsk Branch), Lipetsk, Russia

The article is devoted to the actual issues of the origins of the idea of pseudo-theocratic statehood in the state-legal views of the Russian religious philosopher N. A. Berdyaev. The authors focus on the ideas of the search for the «ideal state» prevailing in pre-revolutionary Russia. The results of the study allowed the authors to reconstruct the ideological position of the Russian scientist on the essence of pseudo-theocratic statehood.

Keywords: Berdyaev, views on the state, the state, identification, social structure, political and legal thought, pseudo-theocratic statehood, theocratic statehood.

References

1. *Aloncheva D. V. Ideya «Teokraticheskoj gosudarstvennosti» v politiko-pravovyh vzglyadah N. A. Berdyaeva // Molodezh' i XXI vek — 2020: materialy 10-j Mezhdunarodnoj molodezhnoj nauchnoj konferencii. V 4-h tomah. Otvetstvennyj redaktor A. A. Gorohov. Kursk: YUgo-Zapadnyj gosudarstvennyj universitet, 2020. — S. 16–18.*

2. *Berdyayev N. A. Mirosozercanie Dostoevskogo // Berdyayev N. A. Smysl tvorchestva. M.: AST, Astrel', Hranitel', 2007.— S. 501–517.*
3. *Berdyayev N. A. Russkaya ideya // Berdyayev N. A. Russkaya ideya. Sud'ba Rossii. M.: ZAO «Svarog i K», 1997.— S. 4–5.*
4. *Berdyayev N. A. Smysl tvorchestva. Opyt opravdaniya cheloveka // Berdyayev N. A. Smysl tvorchestva. M.: AST, Astrel', Hranitel', 2007.— S. 134–151.*
5. *Berdyayev N. A. Sub»ektivizm i ob»ektivizm v obshchestvennoj filosofii. Kriticheskij etyud o N. K. Mihajlovskom // Berdyayev N. A. Sub»ektivizm i ob»ektivizm v obshchestvennoj filosofii. M.: Astrel', 2008.— S. 13–254.*
6. *Berdyayev N. A. Carstvo Duha, carstvo kesarya // Berdyayev N. A. Russkaya ideya. M.: Eksmo; SPb.: Midgard, 2005.— S. 766–768.*
7. *Shauro I. G., Zabajkalov A. P. K voprosu o tipologii Rossijskoj Federacii // Voprosy rossijskogo i mezhdunarodnogo prava. 2017. T. 7. № 10A.— S. 64–71.*

PROBLEMS AND PROSPECTS OF LEGAL REGULATION OF USE BIG DATA IN THE RUSSIAN FEDERATION

© 2021 **Gubaidullina Elmira Khamitovna**

PhD in Law

Samara State University of Economics, Samara, Russia

E-mail: elmira_zaripova@mail.ru

The article examines the problems of legal regulation of the use of Big Data in various spheres of public relations. Particular attention is paid to legislative gaps in the protection of Big Data. A comparative analysis of the concepts of Big Data and Personal Data is carried out. It was revealed that the main problem of the legal regulation of Big Data is the need to protect the personal data of individuals, since a significant part of Big Data, one way or another, concerns the collection of information about specific subjects.

Keywords: Big data, big data, personal data, identification, information, data processing, impersonal character, coronavirus (Covid-19).

TAX DISPUTES AS A TYPE OF ECONOMIC DISPUTES

© 2021 **Yelsukova A. A.**

Master's student

Samara State University of Economics, Samara, Russia

E-mail: Elsukovaa@inbox.ru

© 2021 **Skachkova O. S.**

Associate professor

Samara State University of Economics, Samara, Russia

E-mail: Yarmoluik@mail.ru

At the present stage of the development of society and the state, considerable attention has been paid to public-legal relations, namely tax legal relations, including the legal side of the interaction of organizations with the state. This article discusses the concept of tax disputes, their classification and possible ways to resolve them.

Keywords: tax disputes, pre-trial settlement of disputes, taxation, judicial conflict, tax liability, legal entities and individuals, the coronavirus pandemic.

STATE SUPPORT FOR ENTREPRENEURSHIP IN A PANDEMIC

© 2021 **Celniker Grigory Feliksovich**

Candidate of Legal Sciences, Associate Professor
Samara State University of Economics, Samara, Russia
E- mail: grigorij-celniker@yandex.ru

© 2021 **Sidorenko Anastasia Valeryevna**

Chief specialist of the HR, paperwork and organizational work
Department of Economic Development, Investment and Trade
of the Administration of the Samara City District, Samara, Russia
E- mail: nastya.sidorenko96@gmail.com

The article examines the features of state support for entrepreneurship in Russia. A comparative analysis of state support for business in developed countries is also carried out. The current problems of supporting enterprises in the Russian Federation are determined, and recommendations are given to improve the current situation.

Keywords: pandemic, government support measures, business. economic situation, lending, tax incentives, financial support, crisis.

ON THE ISSUE OF SETTING TIME LIMITS FOR RESTRICTIONS ARISING AFTER THE DISMISSAL OF PUBLIC CIVIL SERVANTS DUE TO LOSS OF CONFIDENCE

© 2021 **Zanko Tigran Antonovich**

Associate Professor, Department of Administrative and Financial Law
MGIMO University, Ministry of Foreign Affairs of Russia, Moscow, Russia
Director of the Research Center for Public Service and Public Administration
RANEPa under the President of the Russian Federation, Moscow, Russia
E-mail: ta.zanko@igsu.ru

The study is devoted to legal norms regulating the consequences of bringing state civil servants to responsibility in the form of dismissal due to loss of trust. It is noted that the current norms of the state service legislation do not contain certain deadlines for restrictions imposed on citizens after dismissal due to loss of confidence.

Keywords: public service, civil service, loss of trust, public administration, restrictions, corruption offense, executive power, anti-corruption, legal status, legal responsibility

References

1. Vorob'ev N.I., Galkin V.A., Mokeev M.M., Osipova I.N., Judina A.B. Kommentarij k Federal'nomu zakonu ot 27 ijulja 2004 g. № 79-FZ «O gosudarstvennoj grazhdanskoj sluzhbe Rossijskoj Federacii» (postatejnyj) [Commentary to the Federal Law of July 27, 2004 No. 79-FZ «On the State Civil Service of the Russian Federation»].— Special'no dlja sistemy GARANT, 2014
2. Gurinovich A. G. Organizacionno-pravovoj mehanizm uvol'nenija gosudarstvennyh grazhdanskih sluzhashhij v svjazi s utratoj doverija za korrupcionnye pravonarushenija [Organizational and legal mechanism for the dismissal of civil servants in connection with the loss of confidence for corruption offenses] // Pravo. Zhurnal Vysšej shkoly jekonomiki. 2013. № 3. S. 61–86

3. *Il'jakov A.D.* Konstitucionnost' praktiki vkljuchenija v reestr lic, uvolennyh v svjazi s utratoj doverija [The constitutionality of the practice of inclusion in the register of persons dismissed due to loss of trust]// *Sovremennoe pravo*. 2019. № 3. S. 38–41
4. *Islamova Je.R.* Problemy, vznikajushhie pri privlechenii gosudarstvennyh i municipal'nyh sluzhashhikh k disciplinarnoj otvetstvennosti za korrupcionnye pravonarushenija [Problems arising when bringing state and municipal employees to disciplinary responsibility for corruption offenses]// *Tavrisheskij nauchnyj obozrevatel'*. 2015. № 2–2. S. 44–46
5. *Kukovinceva S.A.* O reestre lic, uvolennyh v svjazi s utratoj doverija [On the register of persons dismissed due to loss of trust]// *Otdel kadrov gosudarstvennogo (municipal'nogo) uchrezhdenija*. 2018. № 2. S. 57–62
6. *Lomakina L.A.* Nekotorye problemy pravovogo regulirovanija otvetstvennosti gosudarstvennyh grazhdanskih sluzhashhikh za utratu doverija [Some problems of legal regulation of the responsibility of civil servants for the loss of trust]// *Zhurnal rossijskogo prava*. 2019. № 12. S. 168–173
7. *Sorokin R.S.* Uvol'nenie s gosudarstvennoj sluzhby v sisteme mer protivodejstvija korrupcii [Dismissal from public service in the system of anti-corruption measures]// *Vestnik PAGES*. 2016. № 2 (53). S. 25–30
8. *Ukrainev V.B., Savon I.V., Lepetikova I.Ju., Kanaki V.V.* Uvol'nenie gosudarstvennogo sluzhashhego v svjazi s utratoj doverija [Dismissal of a civil servant due to loss of trust]// *ANI: jekonomika i upravlenie*. 2019. № 1 (26). S. 347–348

THE POSITION OF THE CONSTITUTIONAL COURT OF THE RUSSIAN FEDERATION REGARDING THE RECOVERY OF LOSSES INCURRED IN THE INSOLVENCY CASE “BANKRUPTCY”

© 2021 **Kazankova Tatiana Nikolaevna**

Candidate of pedagogical sciences

Samara State Economic University, Samara, Russia

© 2021 **Remeslennikova Anna Anatolievna**

Head of the Department for Ensuring Bankruptcy Procedures

of the Federal Tax Service of Russia for the Sovetsky district of Samara, Russia

© 2021 **Zakharov Alexey Leonidovich**

Candidate of law

Samara State University of Economics, Samara, Russia

The presented article examines the issue of the application of the conclusions of the Constitutional Court, set out in Resolution No. 14-P, on whether the tax authorities have the right to apply to the court with a claim for compensation for damages caused to the state by citizens due to failure to fulfill the obligation to file an application with the arbitration court declaring the debtor insolvent bankrupt. Some recommendatory proposals for avoiding an increase in costs in the debtor's bankruptcy procedures are stated.

Keywords: insolvency (bankruptcy), compensation for losses, expenses associated with the bankruptcy procedure, bankruptcy commissioner.

References

1. «Constitution of the Russian Federation». Part one, third, fourth: adopted by popular vote on 12.12.1993 (with amendments approved during the all-Russian vote on 01.07.2020). Database «Consultant Plus». Retrieved from: http://www.consultant.ru/document/cons_doc_LAW_28399/ (date accessed: 05.10.2020) /.

2. Resolution of the Constitutional Court of the Russian Federation of 05.03.2019 N 14-P «In the case of checking the constitutionality of Article 15, paragraph 1 of Article 200 and Article 1064 of the Civil Code of the Russian Federation, subparagraph 14 of paragraph 1 of Article 31 of the Tax Code of the Russian Federation, paragraph two of paragraph 1 of Article 9, paragraph 1 of article 10 and paragraph 3 of article 59 of the Federal Law «On insolvency (bankruptcy)» in connection with the complaint of citizen VA Nuzhin ». Database «Consultant Plus». Retrieved from: <https://legalacts.ru/doc/postanovlenie-konstitutsionnogo-suda-rf-ot-05032019-n-14-p-po/> (date of access: 05.10.2020) /.
3. Federal Law «On Insolvency (Bankruptcy)» dated October 26, 2002 N 127-FZ: adopted by the State Duma on September 27, 2002. approved Federation Council October 16, 2002 Consultant Plus database. Retrieved from: http://www.consultant.ru/document/cons_doc_LAW_39331/ (date accessed: 05.10.2020) /.
4. Civil Code of the Russian Federation. Part two: Feder. Law of December 18, 2006 No. 230-FZ: adopted by the State Duma on November 24, 2006: approved. By the Federation Council on December 8, 2006 (as amended by the Federal Law of May 23, 2018 No. 116-FZ) Retrieved from: http://www.consultant.ru/document/cons_doc_LAW_9027/ (date of access: 05.10.2020) /.

CORRELATION OF THE ORAL PRINCIPLE CIVIL PROCEDURE WITH SIMPLIFIED PRODUCTION

© 2021 **Loshkarev A. V.**

Candidate of law

Samara State University of Economics, Samara, Russia

E-mail: 2482337@mail.ru

© 2021 **Bryantzeva V. A.**

Undergraduate student

Samara State University of Economics, Samara, Russia

E-mail: bryantzeva.varvara@yandex.ru

The institution of simplified procedure in civil procedure has appeared relatively recently in the Russian legal system, and remains one of the most open for studying its functioning. Consideration of the correlation of the principle of oral civil procedure with simplified production is very relevant, since simplified production is based on the principle of writing. This article examines the legal position of the ECHR in the field of the application of the principle of writing in the framework of a simplified process.

Keywords: civil procedure, the principle of verballity, simplified proceedings, judicial proceedings, the ECHR, the principle of writing, evidence.

THE PROBLEM OF ABUSE OF PROCEDURAL RIGHTS IN ARBITRATION PROCEEDINGS

© 2021 **Loshkarev A. V.**

Candidate of Law

Samara State University of Economics, Samara, Russia

E-mail: 2482337@mail.ru

© 2021 **Chaloyan A. I.**

Master's student

Samara State University of Economics, Samara, Russia

E-mail: milashka25e@mail.ru

This article examines the problem of distinguishing between the fair use of subjective rights and the abuse of procedural rights. And since the relevance of this issue only increases over time, the purpose of this study is to analyze the existing problems associated with liability for abuse of procedural rights in the arbitration process, as well as to find possible ways to solve them.

Keywords: arbitration proceedings, abuse of procedural rights, fair use of subjective rights.

ON THE FORMATION OF THE POLITICAL REGIME OF THE STATE OF THE DICTATORSHIP OF THE PROLETARIAT

© 2021 **Revina Svetlana Nikolaevna**

Doctor of Law, Professor

Samara State University of Economics, Samara, Russia

E-mail: 29.revina@mail

The article analyzes the legal and political aspects of the emerging Soviet law, which expressed the program provisions of the Soviet Socialist State, and their implementation ensured the elimination of the bourgeois state-legal system, the establishment of the dictatorship of the proletariat and socialist construction. The article defines the essence of the political regime of the dictatorship of the proletariat

Keywords: Soviet state, dictatorship of the proletariat, political regime, Bolshevik party, working class, Soviet legislation, socialism.

THE PROBLEM OF UNDERSTANDING THE MEASURES OF CONSTITUTIONAL PROTECTION

© 2021 **Finogentova Olga Evgenievna**

Doctor of Law, Professor Department of Theory and History of State and Law Institute of Law

Baltic Federal University I. Kant, Kaliningrad, Russia

E-mail: finogentovaoe@mail.ru

The author examines the forms and methods of public law protection, draws attention to its mandatory connection with public interest. The definition of public interest is given, its characteristic features are revealed. The dual, political and legal nature of constitutional legal relations is determined, a special nature is revealed, and the grounds for applying constitutional protection measures. It is indicated that, depending on the degree of violation of the protected subjective right, protection measures acquire specific procedural forms of expression. The place and role of procedural rules in the structure of the constitutional law industry are determined.

Keywords: public interest, public law, legal relations, legal liability, constitutional responsibility, constitutional legal relations, state coercion, procedural rules.

FINANCIAL LAW; TAX LAW; FISCAL LAW**THE COURT PRACTICE RELATING TO THE CLASSIFICATION OF GOODS
IN ACCORDANCE WITH THE EURASIAN ECONOMIC UNION'S COMMODITY
NOMENCLATURE OF FOREIGN ECONOMIC ACTIVITY**

© 2021 **Nebesnyuk Svetlana Alexandrovna**

Postgraduate Student of the Department of Financial Banking and Customs Law
named after Professor Nina Ivanovna Khimicheva
Saratov State Law Academy, Russia, Saratov
E-mail: nebesnyuksvetlana@yandex.ru

The article looks into the legal positions of the Supreme Court of the Russian Federation on the classification of goods in accordance with the Eurasian Economic Union's Commodity Nomenclature of Foreign Economic Activity in 2017–2020, in order to identify the factors that cause incorrect application of the legal norms in the this area by customs authorities.

Keywords: classification of goods, EAEU CN of FEA, court practice, legal position of the Supreme Court of the Russian Federation, challenge to decisions of customs authorities.

References

1. *Bakaeva O. Iu., Tsidilina I. A.* Sudebnaia praktika po osushchestvleniiu tamozhennymi organami administrirovaniia tamozhennykh platezhei [The Court Practice on the Implementation of the Administration of Customs Payments by Customs Authorities]. *Voprosy ekonomiki i prava*. 2015. no. 2. pp. 47–52.
2. *Ezhegodnyi sbornik «Tamozhennaia sluzhba Rossiiskoi Federatsii» v 2017 g., 2018 g., 2019 g., 2020 g.* [Annual compilation «The Customs Service of the Russian Federation» in 2017, 2018, 2019, 2020]. Available at: <https://customs.gov.ru/activity/results/ezhegodnyj-sbornik-tamozhennaya-sluzhba-rossijskoj-federaczii> (accessed 12.04.2021).
3. *Aleksandrova E. N.* Sudebnaia praktika po sporam o klassifikatsii tovarov v sootvetstvii s edinoi Tovarnoi nomenklaturai vneshneekonomicheskoi deiatel'nosti Evraziiskogo ekonomicheskogo soiuzia [The Court Practice on Disputes on the Classification of Goods in Accordance with the Unified Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union]. *Informatsionno-analiticheskii zhurnal «Arbitrazhnye spory»*. 2019. no. 3. pp. 5–28. Accessed from the legal reference system «Consultant Plus».
4. *Postanovlenie Plenuma Verkhovnogo Suda RF ot 26 noiab. 2019 g. № 49 «O nekotorykh voprosakh, vznikaiushchikh v sudebnoi praktike v sviazi s vstupleniem v silu Tamozhennogo kodeksa Evraziiskogo ekonomicheskogo soiuzia»* [The Resolution of the Plenum of the Supreme Council of the Russian Federation of 26 November 2019 no. 49 «On some issues arising in judicial practice in connection with the entry into force of the Customs Code of the Eurasian Economic Union»]. Accessed from the legal reference system «Consultant Plus».
5. *Opredelenie Verkhovnogo Suda RF ot 08 iunია 2020 g. № 309-ES20-7842 po delu № A60-8913/2019* [The Determination of the Supreme Court of the Russian Federation of 08 June 2020 no. 309-ES20-7842 in the case no. A60-8913/2019]. Available at: https://vsrf.ru/stor_pdf_ec.php?id=1891530 (accessed 20.04.2021).
6. *Rekomendatsiia Kollegii EEK ot 07 noiab. 2017 g. № 21 «O Poiasneniiakh k edinoi Tovarnoi nomenklature vneshneekonomicheskoi deiatel'nosti Evraziiskogo ekonomicheskogo soiuzia»* [The Recommendation of the ECE of 07 November 2017 no. 21 «About Explanations to the Unified Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union»]. Available at: <http://www.eurasiancommission.org/ru/act/trade/catr/psn/Pages/default.aspx> (accessed 12.04.2021).
7. *Opredelenie Verkhovnogo Suda RF ot 19 marta 2020 g. № 310-ES19-24856 po delu № A09-12191/2018* [The Determination of the Supreme Court of the Russian Federation of 19 March 2020 no. 310-ES19-24856 in the case no. A09-12191/2018]. Available at: https://vsrf.ru/stor_pdf_ec.php?id=1872136 (accessed 20.04.2021).
8. *Reshenie Suda Evraziiskogo ekonomicheskogo soobshchestva ot 20 maia 2014 g. po delu № 2-4/7-2014* [The Decision of the Court of the Eurasian Economic Community of 20 Mai 2014 in the case no. 2-4/7-2014]. Accessed from the legal reference system «Consultant Plus».

9. Opređenje Verkhovnogogo Suda RF ot 27 dek. 2017 g. № 305-KG17-13486 po delu № A40-163774/2016 [The Determination of the Supreme Court of the Russian Federation of 27 December 2017 no. 305-KG17-13486 in the case no. A40-163774/2016]. Available at: https://vsrf.ru/stor_pdf_ec.php?id=1610000 (accessed 19.04.2021).
10. Opređenje Verkhovnogogo Suda RF ot 17 iunija 2020 g. № 303-ES20-816 po delu № A51-24425/2018 [The Determination of the Supreme Court of the Russian Federation of 17 June 2020 no. 303-ES20-816 in the case no. A51-24425/2018]. Available at: https://vsrf.ru/stor_pdf_ec.php?id=1895052 (accessed 20.04.2021), Reshenie Arbitrazhnogo suda Primorskogo kraia ot 19 noiab. 2020 g. po delu № A51-24425/2018 [The Decision of the Arbitral Tribunal of Primorsky Krai of 19 November 2020 in the case no. A51-24425/2018]. Available at: <https://kad.arbitr.ru/Card/098220d3-4169-407a-8de1-028ebb3a600a> (accessed 20.04.2021).
11. Opređenje Verkhovnogogo Suda RF ot 25 dek. 2017 g. № 305-KG17-12541 po delu № A40-126986/2016 [The Determination of the Supreme Court of the Russian Federation of 25 December 2017 no. 305-KG17-12541 in the case no. A40-126986/2016]. Accessed from the legal reference system «Consultant Plus».
12. Opređenje Verkhovnogogo Suda RF ot 20 sen. 2017 g. № 305-KG17-3138 po delu № A40-32818/2016 [The Determination of the Supreme Court of the Russian Federation of 20 September 2017 no. 305-KG17-3138 in the case no. A40-32818/2016]. Available at: https://vsrf.ru/stor_pdf_ec.php?id=1579086 (accessed 19.04.2021).
13. Opređenje Verkhovnogogo Suda RF ot 23 sent. 2020 g. № 303-ES20-12374 po delu № A51-7449/2017 [The Determination of the Supreme Court of the Russian Federation of 23 September 2020 no. 303-ES20-12374 in the case no. A51-7449/2017]. Accessed from the legal reference system «Consultant Plus», Opređenje Verkhovnogogo Suda RF ot 17 sent. 2020 g. № 303-ES20-11789 po delu № A51-15460/2017 [The Determination of the Supreme Court of the Russian Federation of 17 September 2020 no. 303-ES20-11789 in the case no. A51-15460/2017]. Available at: https://vsrf.ru/stor_pdf_ec.php?id=1913418 (accessed 21.04.2021), Opređenje Verkhovnogogo Suda RF ot 22 apr. 2020 g. № 303-ES20-5782 po delu № A51-15671/2017 [The Determination of the Supreme Court of the Russian Federation of 22 April 2020 no. 303-ES20-5782 in the case no. A51-15671/2017]. Available at: https://vsrf.ru/stor_pdf_ec.php?id=1881264 (accessed 21.04.2021), etc.
14. Vorob'ev I.I. Ekspertnoe obespechenie tamozhennykh organov: sostoianie i problemy [Expert Facilitation of Customs Authorities: State and Topical Issues]. Tamozhennaia politika Rossii na Dal'nem Vostoke. 2019. no. 3(88). pp. 18-24.
15. Opređenje Verkhovnogogo Suda RF ot 07 okt. 2019 g. № 307-ES19-16493 po delu № A56-117915/2018 [The Determination of the Supreme Court of the Russian Federation of 07 October 2019 no. 307-ES19-16493 in the case no. A56-117915/2018]. Available at: https://vsrf.ru/stor_pdf_ec.php?id=1818352 (accessed 20.04.2021), Postanovlenie Arbitrazhnogo suda Severo-Zapadnogo okruga ot 06 iunija 2019 g. po delu № A56-117915/2018 [The Resolution of the Arbitral Tribunal of the Northwestern District of 06 June 2019 in the case no. A56-117915/2018]. Available at: <https://kad.arbitr.ru/Card/856c9ae3-edbc-4fe7-b260-937cf349f325> (accessed 20.04.2021).