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STATE AND LAW. LEGAL SCIENCE

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

TAX MEASURES DURING THE PANDEMIC© 2021 **Kalashnikova Elena Borisovna**

Associate Professor of the Department of theory of law and philosophy

Samara State University of Economics, Samara, Russia

E-mail: kalashnikova-helen@yandex.ru

The article examines domestic and foreign experience with regard to tax measures applied during the pandemic. The author considers the main types of measures and the rules for their establishment, and concludes that it is problematic to determine the subjects of tax measures. It is indicated that there is a certain discrimination when referring business entities to the economic sphere in order to determine business support measures. It is proposed to divide into three categories of business entities that should be subject to tax measures, and it is also concluded that it is necessary to take into account the amount of reduction in the income of entrepreneurs. The decrease in income should be a determining factor for the application of tax measures to business entities whose activities are not explicitly prohibited or restricted, but are actually impossible.

Keywords: pandemic, business support measures, tax measures, tax exemption.

THE RIGHT TO JUDICIAL PROTECTION AS A CONSTITUTIONAL VALUE© 2021 **Lang Petr Petrovich**

Candidate of Legal Sciences, Associate Professor

Associate Professor at the Department of Civil and Arbitration Procedure

Samara State University of Economics, Samara, Russia

This article examines the fundamental constitutional right to judicial protection from axiological, value-based positions. The article presents the legal positions of the Constitutional Court of the Russian Federation regarding the right to judicial protection in the hierarchy of law, and focuses on the fundamental nature of the right to judicial protection as a security mechanism for all other human rights and freedoms in civil society. Attention is paid to the practical significance of the law under consideration, and examples of judicial law enforcement practice are given. The definition of the right to judicial protection as a multidimensional legal phenomenon is formulated. The role of human rights as a value reference point in the legal regulation of public relations is mentioned.

Keywords: right to judicial protection, legal value, constitution, judicial procedure, judicial power.

ORGANIZATIONAL AND LEGAL BASIS OF THE LAWYER'S ACTIVITY TO PROTECT THE RIGHTS OF THE PRINCIPAL IN TAX DISPUTES

© 2021 **Loshkarev A. V.**

Candidate of law

Samara State University of Economics, Samara, Russia

E-mail: 2482337@mail.ru

© 2021 **Kashina A. V.**

Undergraduate student

Samara State University of Economics, Samara, Russia

E-mail: kashin.anelu@mail.ru

The formation of a state governed by the rule of law requires constant reform of Russian legislation, as well as a revision of the meaning of social values and fundamental legal institutions. First of all, the update of the legislation is aimed at democratizing the judicial process, since the legal sphere has long identified the problem of the existing conflict of interests between the authorities and citizens in resolving various types of disputes. Thus, tax disputes are a stumbling block between the tax authorities and taxpayers.

Keywords: lawyer, tax dispute, litigation, trustee, law, fiscal authorities, justice, representation in court.

FEATURES OF LEGAL REGULATION OF CRYPTOCURRENCY IN RUSSIA AND FOREIGN COUNTRIES

© 2021 **Loshkarev Andrey Viktorovich**

Candidate of Legal Sciences, Associate Professor

Samara State University of Economics, Samara, Russia

E-mail: 2482337@mail.ru

© 2021 **Kutovoy Yan Sergeevich**

Student

Samara State University of Economics, Samara, Russia

E-mail: yan_kutovoy@bk.ru

A comparative analysis of the legal regulation of cryptocurrency in different countries will make it possible to draw a cumulative conclusion about the available possibilities of using cryptocurrency. The article identifies the main problems of legal regulation of cryptocurrency, as well as trends and development paths, elaborates recommendations for minimizing risks when dealing with cryptocurrency.

Keywords: cryptocurrency, legal regulation, digital currency, digital financial assets.

ANALYSIS OF THE USE OF MEDIATION AS A METHOD OF RESOLVING CRIMINAL LAW CONFLICTS IN FOREIGN COUNTRIES

© 2021 **Loshkarev A. V.**

Associate professor Samara State University of Economics, Samara, Russia
E-mail: 2482337@mail.ru

© 2021 **Marakhovskii I. V.**

Undergraduate student Samara State University of Economics, Samara, Russia
E-mail: marahov.van@mail.ru

To date, scientists in the field of criminal law have not yet come to a consensus on the use of mediation in resolving criminal cases. We believe that the success of the application of criminal mediation can be determined by the positive effect that it has on the implementation of criminal law policy in foreign countries. This article will study not only the experience of foreign countries in the application of criminal mediation, but also the positions of scientists who determine the need to use this legal institution through legal, philosophical and social factors. Also, based on the conducted comparative legal analysis, ways to improve Russian legislation in this area will be proposed.

Keywords: alternative dispute resolution, criminal prosecution, judicial system, principles of criminal law, law enforcement agencies, mediators, justice, truth, court costs.

INFLUENCE OF LEGAL CULTURE AND LEGAL CONSCIOUSNESS IN THE LAW-MAKING PROCESS IN RUSSIAN FEDERATION

© 2021 **Revina S. N.**

Doctor of Legal Sciences, Professor
Samara State the University of Economics, Samara, Russia

© 2021 **Kuzmina I. Yu.**

Master, Samara State the University of Economics, Samara, Russia

The article examines the influence of legal culture and legal awareness on the law-making process in the Russian Federation. It is on the level of development of legal culture and legal consciousness that the quality of the law-making process, and hence the quality of the legal system as a whole, depends.

Keywords: *legal consciousness, legal culture, law-conducting process, legal ideology, legal position.*

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TOPICAL ISSUES OF THE PRACTICE OF CONSIDERATION BY ARBITRATION COURTS OF DISPUTES FROM A CONSTRUCTION CONTRACT

© 2021 **Skachkova Olga Viktorovna**

Candidate of Law, Associate Professor of the Department of Civil and Arbitration Procedure
Samara State University of Economics, Samara, Russia

© 2021 **Karapetyan Aida Artakovna**

undergraduate
Samara State University of Economics, Samara, Russia

In this article, based on an analysis of civil legislation and scientific literature, it was concluded that a construction contract is practically the most common civil law contract. At the same time, its importance for civil circulation can hardly be overestimated, since it covers a wide range of relations directly in the sphere of production. In this regard, it is natural to have a large number of court cases within the legal relations of this area. The study analyzes the judicial practice in this area. As a result, it is noted that the relationship of the parties to the studied agreement in reality in most cases is difficult and diverse, which leads to an extraordinary variety of litigation in this area.

Keywords: construction contract, construction contract, dispute, arbitration proceedings.

INFECTION OF ANOTHER PERSON WITH HIV DUE TO IMPROPER PERFORMANCE BY A HEALTHCARE PROVIDER OF HIS PROFESSIONAL DUTIES: PROBLEMS OF LEGAL REGULATION

© 2021 **Khavzhokova Zalina Borisovna**

PhD in Jurisprudence, Associate Professor
Kabardino-Balkar State University, Nalchik, Kabardino-Balkar Republic, Russia
E-mail: rado10101@rambler.ru

© 2021 **Zumakulova Zarema Ahmatovna**

PhD in Jurisprudence, Associate Professor
Kabardino-Balkar State University, Nalchik, Kabardino-Balkar Republic, Russia
E-mail: zarema.zum@mail.ru

© 2021 **Karamurzova Inna Barasbievna**

PhD in Jurisprudence, Associate Professor
Kabardino-Balkar State University, Nalchik, Kabardino-Balkar Republic, Russia
E-mail: 07innka@mail.ru

© 2021 **Kokova Diana Aslanovna**

PhD in Jurisprudence, Associate Professor
Kabardino-Balkar State University, Nalchik, Kabardino-Balkar Republic, Russia
E-mail: d.kokova@yandex.ru

© 2021 **Beituganova Zalina Khazhmuratovna**

Kabardino-Balkar State University, Nalchik, Kabardino-Balkar Republic, Russia
E-mail: beituganova7890@gmail.com

This article is devoted to the problematic issues of criminal prosecution for contracting another person with HIV due to improper performance by a medical worker of his professional duties.

Keywords: human health, HIV infection, disease, crime, medical services.

ADMINISTRATIVE AND LEGAL REGULATION OF INNOVATION AND THE PROCEDURE FOR ASSESSING THE REGULATORY IMPACT OF DRAFT REGULATORY LEGAL ACTS IN THE ECONOMIC ACTIVITY OF THE STATE

© 2021 **Shchukina Tatiana Vladimirovna**

Doctor of Law, Associate Professor

Institute of State and Law of the Russian Academy of Sciences, Moscow, Russia

E-mail: shukina-tv@mail.ru

The subject of this article is the study of the legal regulation of innovations in the economic activity of the state and the influence of the procedure for the regulatory impact of draft regulatory legal acts on the above processes. The topic of the article reflects the issues of assessing regulatory development as an instrument of interaction between the state and the business community, the routine of this procedure. The purpose of this article is to identify the features of the procedure for assessing regulatory development at the present stage of socio-economic development, the place and role of the state in this process. The methodology of this work was made up of comparative, formal legal, analytical methods. The results of the work are the formulation of the role and content of the procedure for assessing the regulatory development of regulatory legal acts and innovations. The scope of work results includes policies on innovation and entrepreneurship.

Keywords: appraisal procedures, innovations, procedure for the regulatory impact of draft normative legal acts, entrepreneurial activity.

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FINANCIAL LAW; TAX LAW; FISCAL LAW

**PROBLEMS OF APPLICATION THE INSTITUTE OF CONDUCTIO
IN COLLECTION OF TAXES**© 2021 **Kukushkin Dmitry Sergeevich**

Kutafin Moscow State Law University, Moscow, Russia

In the Russian law enforcement practice on tax disputes, there is a strong belief that the tax authorities have too broad powers to use civil law mechanisms to collect tax arrears from taxpayers. However, this state of affairs often undermines the public legal order, since the institutions of private law were created for different purposes and on the basis of principles different from those enshrined in general provisions of tax law. A clear example of such misuse of civil law in public relations is the use of the institution of unjust enrichment for the collection of tax arrears. It is the illegality of using this mechanism that will be discussed in this article in the context of the analysis of the Resolution of the Constitutional Court of the Russian Federation of March 24, 2017 N 9-P.

Keywords: condictio, claim, tax law, collection of tax payments.

**IMPLEMENTATION OF MEASURES OF TAX INCENTIVES FOR THE ACTIVITIES
OF SMALL BUSINESSES ENGAGED IN AGRICULTURAL ACTIVITIES
IN THE RUSSIAN FEDERATION**© 2021 **Mamedov Nidzhat Dzhamil Ogli**Department of Financial, Banking and Customs Law named after Professor Nina Ivanovna Khimicheva
Saratov State Law Academy, Saratov, Russia

Senior Lecturer

Saint Petersburg State University of Aerospace Instrumentation, Saint Petersburg, Russia

E-mail: nijat1984@yandex.ru

The article is devoted to the problem of improving the monitoring of the implementation of tax incentives for business entities. It is noted that a significant factor complicating the monitoring of tax benefits with the subsequent assessment of their effectiveness should be the inability to obtain the necessary information about the volume of tax benefits provided to business entities in terms of both regional and local taxes in relation to specific groups of taxpayers. It is concluded that the law enforcement practice of tax legislation implies the need for a comprehensive system of tax monitoring in terms of the implementation of tax benefits by taxpayers, in the formation and continuous improvement of the methodology for assessing tax benefits, built on the basis of a single system of criteria for their effectiveness.

Keywords: tax, tax system, tax benefits, tax preferences, small business, tax incentives

ECONOMY AND CIVIL LAW: PROBLEMS OF CORRELATION IN THE SERVICE SECTOR

© 2021 **Yalunina Ekaterina Nikolayevna**

Doctor of Economic Sciences, Professor,
Professor of the Competition Law and Antitrust Regulation Department
Ural State University of Economics, Yekaterinburg, Russia

© 2021 **Mansurov Gafur Zakirovich**

Doctor of Economic Sciences, The head of the department of Civil law
Ural State Economic University, Yekaterinburg, Russia

The article is devoted to the research as development of real sector of economy is subjected to the influence of the formed practical application of the current legislation. There is no term «real sector of economy» in the legislation. But in some normative legal acts there is a statement of state support measures of market subjects of a number of economy branches, in particular, it concerns agriculture, enterprises of food and processing industry, engineering, transport and service sectors. The state allocates a priority role to the law with the purpose of definition of rules of the game “which undoubtedly influence economic system objects, in particular, final indicators of market subjects such as profitability of production, sales, expenses and population`s solvency level. The research within the declared subject is actual. It is directed on the definition of law influence extent to economy.

Keywords: economy, law, real economy sector, enterprises of food and processing industry, level influence.