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TIME TERMS FOR THE VOLUNTARY AND THE COERCIVE FULFILLMENT OF THE LIABILITY FOR THE PAYMENT OF TAXES AND FEES

Keywords: legislation on taxes and fees; tax law; principles of the tax law; time term for the payment of the tax or of the fee; fulfillment of the liability for the payment of the tax or of the fee.

Now and then, the tax bodies are known to violate in practice the time terms, established in the Tax Code of the Russian Federation. The consequences of such violations are often not fixed. However, non-observation of the time terms for the fulfillment of his liabilities by the tax payer entails for him a number of detrimental consequences. Such situation leads to a violation of the balance between the public and the private interests. An interpretation in court fills in the gaps in the legislation on taxes and fees. While analysing the norms of the Tax Code of the Russian Federation for the time terms and the decisions of different court instances, the author proposes to introduce clearness into the practice of application of the relevant propositions of the Code.

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CORRELATION OF FINANCIAL-LEGAL AND ADMINISTRATIVE RESPONSIBILITY, APPLIED FOR A VIOLATION OF THE BANK LEGISLATION

Keywords: Central Bank; credit institutions; administrative responsibility; bank responsibility; administrative law offence; bank law offence; financial sanctions.

The author turns to the problem of competition between the bank law and the administrative law as concerns application of measures of responsibility against credit institutions for a violation of the bank legislation. On the ground of an analysis of the features, characteristic of the fine, applied by the Central Bank of the Russian Federation against credit institutions in conformity with the Federal Law on the Central Bank of the Russian Federation (the Bank of Russia), and of the fine, applied in conformity with Article 15.26 of the Code of the Russian Federation on Administrative Violations, the author comes to the conclusion that these are the sanctions of different kinds of administrative responsibility.

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LAND AUCTION WITHOUT DECLARING THE STARTING PRICE

Keywords: land legislation; land plot; bidding; auction; rent; invalid deal; tender proceedings; arbitration manager; state (municipal) property.

Lately, land auctions are largely idealised and presented as an advanced anti-corruption method for determining the price of a land plot or the right to its renting. However, when the bidding turns into a formalised and cumbersome procedure, a «direct» deal with a single claimant becomes preferable. In the article are raised on the concrete example the questions connected with the effectiveness of holding land auctions and are analysed probable actions on the part of the trade organiser under the conditions when the auction is repeatedly declared as not having taken place; the proper ways of disposal of the municipal lands are also put under analysis.

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LEGAL PROBLEMS IN THE WORKERS' ATTESTATION

Keywords: workers' attestation; qualifications and assessment of the workers' knowledge; classification of the workers' attestations; principles for conducting an attestation; attestation procedures; local propositions on an attestation; model regulations on the attestation; guarantees at conducting an attestation.

Contemporary attestation of workers is an interdepartmental institution, studied in several branches of law. Complexities, connected with the conceptual apparatus and the principles and tasks of the attestation give rise to problems of the centralised, departmental and local character. The author suggests the ways for resolving these problems.

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CURRENCY LAW OFFENCES: INSIGNIFICANCE OR ABSENCE OF THE CORPUS DELICTI?

Keywords: currency law offence; insignificance; absence of the corpus delicti of a law offence.

The insignificance or an absence of the corpus delicti of an administrative law offence — to what variant of relief from administrative responsibility shall appeal an organisation, which has committed a violation of the legislation on the currency regulation? In the article are considered the approaches to an interpretation of the concept of an insignificance of a law offence, formed in the legal practice, and the methods aimed at the relief from administrative responsibility for violations of the currency legislation, depending on

the kind of the committed law offence, which are stipulated in the Code on Administrative Violations of the Russian Federation.

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TO THE QUESTION OF INCREASE OF THE ULTIMATE SIZE OF INCOMES AT THE APPLICATION OF THE SIMPLIFIED TAXATION SYSTEM

Keywords: Legislation on taxes and fees; tax law; special tax regimes; taxation of the small-scale business; simplified taxation system; principles of the tax law; deflator coefficient.

Into Chapter 26.2 of the Tax Code of the Russian Federation have been introduced amendments, connected with an increase of the ultimate size of the taxpayer's incomes for the purposes of application of the simplified taxation system. To what extent do they correspond to the fundamental principles of the tax law and to the rules of legal techniques? What are their probable legal consequences for the law-application practice in 2010—2011?

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SIMPLIFIED (ACCELERATED) PROCEDURE FOR EXACTION BY THE PROTESTED BILL

Keywords: bill; warrant; court order; executive inscription; simplified exaction procedure; coercive execution; warrant proceedings; protest; notariat; proofs.

For the Russian law science, establishment of a simplified (accelerated) procedure for exaction by a bill is traditional. In this article are considered the issues, involved in such procedure in our law and, on the example of the present-day law practice, are shown the problems of the contemporary warrant proceedings.

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ON THE CATEGORY OF «DIFFERENT» («ADDITIONAL») INTELLECTUAL RIGHTS

Keywords: intellectual rights; structure of intellectual rights; «different» intellectual rights; distinctive features of «different» rights.

The article deals with the novel notion — the intellectual rights. Under consideration comes one of the components of the structure of intellectual rights — the so-called different rights, which so far have not been seriously interpreted as a doctrine. What are distinctive features of such rights? — this is the question, the search for the answer to which comprises this work's subject.

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TRUTHFULNESS OF THE TESTIMONY IN COURT (MORAL ASPECTS OF THE PROBLEM)

Keywords: authenticity of the testimony; morality and truthfulness of the testimony.

The problem of authenticity of the testimony in court is treated from the point of view of probable influence of the forming social and subjective notions about moral norms (morality) upon truthfulness of the testimony in court.

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TENDENCES OF THE PROGRESS AND PROBLEMS OF IMPROVEMENT ON THE CRIMINAL-LAW COUNTERACTION TO «GREY» RAIDERSHIP

Keywords: raidership; «grey» raidership; criminalisation of the «grey» raidership; concept of counteraction to raidership; capture of the management; new articles on raidership.

In the past years, the trend for a decrease of the «black» and an increase of the «grey» schemes of raidership has appeared. What are the reasons behind this phenomenon? Is the currently operating criminal legislation capable of putting up counteraction to the «grey» raidership?

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DEVELOPMENT OF RUSSIAN JURISPRUDENCE IN THE SECOND THIRD OF THE 19TH CENTURY. ARTICLE 15

Keywords: history of Russian jurisprudence; formation of the science of civil law in Russia; substance of civil law; categories of ownership and of possession.

The article is dedicated to the formation of the science of civil law in Russia in the second third of the 19th century. In particular, the author shows how Russian law scientists of that time interpreted the term of civil law and indicates the principal categories of this science. The scientific creative work of such civil law scientists as F.L. Moroshkin, D.I. Meyer and K.D. Kavelin is paid particular attention.