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### **RF CONSTITUTIONAL COURT RULING ON PROFITS TAX** COLLECTED FROM LETTING FEDERAL PROPERTY

Keywords: RF Constitutional Court, federal public organizations, profits tax, income from letting federal property, non-tax federal revenue, clarity and certainty of tax law, legislative discretion, retrial of a case upon discovery of new facts.

On June 22, 2009 the RF Constitutional Court announced its ruling #10-IT after con-sidering the constitutionality of the provisions contained in Art.321.1 of the RF Tax Code and in paragraph 1, subsection 3 Art. 41 of the RF Budget Code. The Court order and in paragraph is subscient of at the other in the day in badget obtained in the petition of fed-eral educational institutions. The author offers the comments to the ruling, scrutinizing legal positions expressed in it. The conclusions are drawn in the article about the possible enforcement of the provisions contained in the ruling.

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## **NEGATIVE OBLIGATIONS**

Keywords: Negative obligations, waiver of right, incapacitation, refrain from action. Negative obligations are increasingly used as terms in civil law contracts. This institution, however, is still hardly investigated in the Russian legal science. The author of the article examines the concept of negative obligation and describes its types, studies it in terms of related institutions

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## PROTECTION OF RIGHTS IN FINANCE LAW:

REMEDIES AND GUARANTEES

Keywords: protection of rights in finance law, right to remedy, guaranteed remedies of aggrieved rights, restoration of aggrieved right, damages payable by state treasury.

The government uses coercive actions to ensure the performance of legally binding obligations by persons in finance law. Does the government guarantee remedies in case their rights are violated? How are the aggrieved rights restored? What remedies can be awarded in a case against the government?

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## "THE SECOND ANTI-TRUST PACKAGE": GENERAL EXAMINATION AND PERSPECTIVES

OF FURTHER ENACTMENT

Keywords: Competition, monopolistic activities, dominant position, Federal anti-monopoly service, high monopolistic price, filing, natural monopolies.

The article is based on the author's repot made at the experts board meeting in the RF State Duma Industry Committee on October 15, 2009 which was focused on improv-ing anti-furst laws. The author comes to the conclusion that amendments should be introduced not only into a number of rules of the current federal law "On competition protection" left intact by the previous alterations but also into some formerly amended provisions

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## LEGAL NATURE OF DECISIONS MADE BY JOINT-STOCK COMPANY GOVERNING BODIES

Keywords: Governing bodies, decision, corporate act, normative theory, local act, transaction, dispositive fact.

Governing bodies secure day-to-day functioning of join-stock companies in economic terms, they control capital flows and process organization, administer property, etc. The company's will is reflected in the decisions of its governing bodies. At the same time the legal nature of that kind of decisions is not quite clear. This multiplies problems concerning the identification of violations and procedure dealing with the complaints against them. The present article concentrates on the legal nature of the decisions made by governing bodies of joint-stock companies in theoretical terms but its conclusions will be useful for settlement of disputes in practice.

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## PUBLIC LEGAL DUTIES OF CAR OWNERS IN TERMS OF CUSTOMS LAWS

Keywords: Public legal duties, degree of legal responsibility, good-faith car owners, temporary import of cars, declaration of car production, certificate of title for a vehicle What is the content of public legal duties of car owners in customs terms? Can these duties be viewed as a form or a degree of legal responsibility? Why is diversity ob-served in courts treatment of these matters? Is customs amnesty possible under cur-rent legal provisions for owners who purchased car imports in good faith?

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### LEGAL STATUS OF A PERSON POSSESSING IMMOVABLE PROPERTY PRIOR TO ACQUISITION OF THE RIGHT OF OWNERSHIP OF THE PROPERTY IN QUESTION BY VIRTUE OF ACQUISITIVE PRESCRIPTION

FACUOISTIVE PRESCRIPTION Keywords: Acquisitive prescription, legal status of a person possessing immovable property prior to acquisition of the right of ownership of the property in question by virtue of acquisitive prescription, relation between acquisitive prescription and period of limitation, restrictions of legal capacity of a person possessing the property, possible possession of property through legal representative, the time effectuating acquisitive prescription, obligatory court procedure, legal importance of state registration.

The author highlights a number of problems caused by the uncertain legal status of a person possessing immovable property prior to acquisition of the right of ownership of the property in question by virtue of acquisitive prescription. One of the author's concerns is the lack of legislative provisions protecting the right to possession against the owner's arbitrary actions. The author analyses the reasons giving rise to disputes in this area and offers possible solutions to the problems. The right of the person possessing immovable property to transfer possession to other persons is also considered in the article.

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### THE CONCEPT AND MAIN FEATURES OF US BUSINESS CORPORATION AND RUSSIAN JOINT-STOCK COMPANY

Keywords: Business corporation, joint-stock company, legal entity, property autonomy, legal personality, centralized governance, shareholders limited liability, pooling of capital, profit making, share, stock, equity.

The modern Russian corporate law tends to borrow world experience in governing cor-porate relationships. While determining the necessity of adopting certain legal institu-tions one should bear in mind the existing differences between American and Russian legal systems as well as between their corporate legal structures. Those institutions successfully operating in the USA may often be foreign to the Russian legal relativ.

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## IVAN DMITRIJEVICH BELIAEV (1810-1873):

THE 200TH ANNIVERSARY. ARTICLE 2

Keywords: History of the Russian jurisprudence, historicity of Russian law, Moscow University Law School, Ivan Dmitrijevich Beliaev

The article is about Ivan Dmitrijevich Beliaev, an outstanding legal scholar, an expert in the history of the Russian law. The author stresses the significance of I.D.Beliaev's activities for the development of the Russian jurisprudence, opens up the essential features of his legal heritage and describes his major works.

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## LEGISLATIVE TRENDS IN DEVELOPING LAW ON NON-COMMERCIAL ORGANIZATIONS

Kewords: Non-commercial organizations, self-governing organization, legal person in public law, conception of civil law development, business activities.

The author raises a burning issue of legislative amendments governing the legal sta-tus of non-commercial organizations. The necessity of amending the civil law rules concerning self-regulating organizations is vividly shown in the article. The author ex-amines the list of enumerated organizational and legal forms of non-commercial organizations, analyses the proposed amendments to the current laws on non-commercial organizations in terms of their positive and negative effects