

**MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN
FEDERATION FEDERAL STATE AUTONOMOUS EDUCATION
"KUTAFIN MOSCOW STATE LAW UNIVERSITY (MSAL)"**

Department of Tax Law

**STATE FINAL CERTIFICATION PROGRAM
PREPARATION FOR THE EXAM AND THE EXAM
STATE EXAM
(STATE FINAL EXAMINATION)**

B3.01(G)

recruitment year - 2024

Code and name of the training area:	40.04.01 Jurisprudence
Level of higher education:	Master's degree
Direction (profile):	Master of International and Russian Tax Law
Form of study:	full-time
Qualification:	Master

The program was approved at the meeting of the Department of Tax Law, protocol No. 11 dated March 05, 2024, the program was updated at the meeting of the Department of Private International Law on October 15, 2025, protocol No. 3.

Author:

Machekhin V.A. – Candidate of Legal Sciences, Associate Professor, Associate Professor of the Department of Tax Law at the O.E. Kutafin Moscow State Law University (MSAL).

Reviewer:

Zvankov V.V. – Head of the Legal Department of the Federal Tax Service of Russia.

Final state certification program: state exam (including assessment materials) (State Final Examination) / Machekhina V.A. - Moscow: Publishing Center of the O.E. Kutafin Moscow State Law University (MSAL), 2025

The program is compiled in accordance with the requirements of the Federal State Educational Standard of Higher Education

© University named after O.E. Kutafina (MSAL), 2025

I. GENERAL PROVISIONS

1.1. Goals and objectives of the final state certification

The state final certification is aimed at establishing the compliance of the level of professional training of graduates with the requirements of the Federal State Educational Standard of Higher Education in the field of study 40.04.01 Jurisprudence, focus (profile) Master of International and Russian Tax Law (hereinafter referred to as the master's program).

The state final certification of graduates of the master's program is conducted in the form of two certification tests:

- State examination for the Master's program;
- Defense of the final qualifying work in the form of a master's dissertation.

The state exam in the field of study 40.04.01 Jurisprudence (hereinafter referred to as the state exam) is comprehensive in nature and covers current legal issues within the framework of the topics presented in various academic cycles of the master's program and interconnected academic disciplines (modules) such as "Philosophy of Law", "Modern Legal Doctrines", "Current Issues of Law and Law Enforcement", "Legal Regulation of Financial Control and Supervision", "Tax Administration" and others, which form specific general cultural and professional competencies necessary for the implementation of law-making, law enforcement, organizational and managerial activities, expert consulting, research and teaching activities.

The state examination is aimed at verifying that graduates have acquired a set of knowledge and skills, acquired through mastering academic disciplines (modules) and completing practical training, necessary for the implementation of professional legal activities in federal and regional government bodies (legislative, executive and judicial), local government bodies, legal services, departments, divisions of various legal specializations, state and municipal institutions and organizations, educational institutions, research institutions, and other commercial and non-profit organizations, as a legal adviser, attorney, notary, arbitration manager, specialist, consultant, expert, human rights activist, research fellow, etc.

1.2. The place of the State Exam in the structure of the OPOP HE

Preparation for and passing the State Final Examination refers to Block 3. State final certification, the main professional educational program of higher education.

The state exam in the field of study 40.04.01 Jurisprudence, the master's program " Master of International and Russian Tax Law" is comprehensive in nature, covers current issues within the framework of the topics presented in various academic cycles of the master's program " Master of International and Russian Tax Law" and interconnected disciplines (modules) such as "Information technology support for legal activity (Legal tech)", "Current issues of law and law enforcement

(Current Issues of Law and Law Enforcement)", "International Investment Law and Arbitration (International Investment Law and Arbitration)", "English Contract Law (English Contract Law)" and others, forming specific universal, general professional and professional competencies necessary for the implementation of rule-making, law enforcement and consulting activities of the types of activity

2. A list of planned learning outcomes during the preparation and implementation of the state final certification procedure (passing the state exam), correlated with the planned results of mastering the program

Item No.	Competency code	Content of competence	Planned learning outcome
1	UK-1	Able to carry out a critical analysis of problematic situations based on a systems approach and develop an action strategy	<p>IUK 1.1 Analyzes a problem situation as a system, identifying its components and the connections between them.</p> <p>IUK 1.2 Identifies gaps in the information needed to solve a problem situation and designs processes to address them.</p> <p>IUK 1.3 Critically evaluates the reliability of information sources, works with conflicting information from different sources.</p> <p>IUK 1.4 Develops and substantively argues a strategy for solving a problem situation based on a systemic and interdisciplinary approach.</p> <p>IUK 1.5 Uses logical and methodological tools for critically evaluating modern concepts of a philosophical and social nature in his subject area.</p>
2	UK-2	Capable of managing a project at all stages of its life cycle	<p>IUC 2.1 Formulates, based on the stated problem, a project task and a method for solving it through the implementation of project management.</p> <p>IUC 2.2 Develops a project concept within the framework of the identified problem: formulates the goal, objectives, justifies the relevance, significance, expected results and possible areas of their application.</p> <p>IUC 2.3 Plans the necessary resources, including taking into account their replaceability.</p> <p>IUC 2.4 Develops a project implementation plan using planning tools.</p> <p>IUC 2.5 Monitors the progress of project implementation, corrects deviations, makes additional changes to the project</p>

			implementation plan, and clarifies the areas of responsibility of project participants.
3	UK-3	Able to organize and manage the work of a team, developing a team strategy to achieve the set goal	<p>IUK 3.1 Develops a cooperation strategy and, based on it, organizes the selection of team members to achieve the set goal.</p> <p>IUK 3.2 Plans and adjusts the work of the team taking into account the interests, behavioral characteristics and opinions of its members.</p> <p>IUK 3.3 Resolves conflicts and contradictions in business communication based on taking into account the interests of all parties.</p> <p>IUK 3.4 Organizes discussions on a given topic and discussion of the results of the team's work with the involvement of opponents to the developed ideas</p> <p>IUK 3.5 Plans team work, assigns tasks and delegates authority to team members.</p>
4	UK-6	UC-6 Able to determine and implement priorities of one's own activities and ways to improve them based on self-assessment	<p>IUC 6.1 Assesses one's resources and their limits (personal, situational, temporary), and uses them optimally to successfully complete the assigned task</p> <p>IUC 6.2 Defines priorities for professional growth and ways to improve one's own activities based on self-assessment according to selected criteria</p> <p>IUC 6.3 Builds a flexible professional trajectory using continuous education tools, taking into account accumulated professional experience and dynamically changing labor market requirements</p>
5	OPK-2	Able to independently prepare expert legal opinions and conduct examinations of regulatory (individual) legal acts	<p>IOPK 2.1 Understands the essence and significance of expert legal activity</p> <p>IOPK 2.2 Able to formulate expert tasks, understands the specifics of using expert opinions</p> <p>IOPK 2.3 Participates in the legal examination of regulatory legal acts and acts of application of legal norms, as well as their drafts</p>
6	OPK-3	Able to competently interpret legal acts, including in situations where there are gaps and conflicts of legal norms	<p>IOPK 3.1 Understands the essence and significance of the interpretation of legal norms in professional legal activity</p> <p>IOPK 3.2 Uses various techniques and methods of interpreting legal norms to understand and clarify their meaning and content</p>

			IOPK 3.3 Knows the concept of gaps and conflicts of legal norms and ways to overcome them IOPK 3.4 Possesses the skills to overcome gaps and conflicts of legal norms
7	PC-2	Able to apply regulatory legal acts in relevant areas of professional activity, implement the norms of substantive and procedural law	IPC 2.1 Knows legal principles and current regulatory legal acts, taking into account the specifics of individual branches of law IPC 2.2 Understands the features of various forms of implementation of rights IPC 2.3 Establishes factual circumstances that have legal significance IPC 2.4 Defines the nature of the legal relationship and the applicable rules of substantive and procedural law IPC 2.5 Makes reasoned legal decisions and formalizes them in strict accordance with the norms of substantive and procedural law

II. STRUCTURE AND CONTENT OF THE STATE STATE FINAL EXAMINATION

The volume of final state certification in credit units and academic hours

The final state certification consists of 9 credits or 324 academic hours. Of the final state certification, the state exam is worth 3 credits or 108 academic hours.

2.1. State Final Examination Program

The state examination for the program is an oral test and involves answering questions from an examination ticket containing two questions on the compulsory disciplines (modules) of the optional part of the professional cycle (indices B1.B.03, B1.B.04, B1.B.04, B1.B.05, B1.B.06, B1.B.07, B1.B.08, B1.B.10, B1.B.11).

List of disciplines (modules) for compiling the first and second questions:

Course (module) "Comparative Tax Law"

- Topic 1. Legal basis for taxation in different countries
- Topic 2. Tax systems and their legal regulation
- Topic 3. Types of taxes
- Topic 4. Tax procedures
- Topic 5. Responsibility for violation of rules

Course (module) "Current Issues of Law and Law Enforcement"

- Topic 1. The concept of international tax law
- Topic 2. History of the development of international tax law

- Topic 3. The structure of international tax law
- Topic 4. International tax law as a science
- Topic 5. Current trends in the development of international tax law

Course (module) Theoretical Grounds of National and International Taxation

- Topic 1. Tax sovereignty and tax jurisdiction
- Topic 2. Types of taxes
- Topic 3. Grounds for establishing taxes
- Topic 4. Double taxation and its avoidance
- Topic 5. Tax Agreements: History of Tax Control in the Russian Federation

Course (module) "Organizational and Managerial Activity of Lawyers"

- Topic 1. Implementation of the tax function in organizations
- Topic 2. Organizational activities of a tax lawyer in various fields
- Topic 3. Activities of a tax lawyer in companies
- Topic 4. Activities of a tax lawyer in consulting
- Topic 5. Activities of a tax lawyer in government agencies

Course (module) "Basics of Russian International Tax Law"

- Topic 1. Basic VAT provisions for cross-border situations
- Topic 2. Features of international taxation of personal income
- Topic 3. Features of international taxation of corporate income
- Topic 4. Tax procedures for taxpayers
- Topic 5. Legal status of tax agents in international taxation

Course (module) "International Tax Administration"

- Topic 1. Tax administration and features of international tax administration
- 2. Exchange of tax information
- 3. Tax Administration Forum
- 4. Tax audits
- 5. Modern trends in international tax administration

Course (module) "International Tax Treaties"

- Topic 1. Types of international tax agreements
- Topic 2. Basic provisions of double taxation agreements
- Topic 3. Distribution rules of tax treaties
- Topic 4. Avoidance of double taxation based on tax treaties
- Topic 5. Procedural rules for the application of tax treaties

Course (module) "Tax Anti-Avoidance Rules"

- Topic 1. The system of anti-evasion norms and its development
- Topic 2. General anti-evasion measures of national law
- Topic 3. Special anti-evasion measures of national law
- Topic 4. General anti-evasion measures of tax treaties
- Topic 5. Special anti-evasion measures of tax treaties

Course (module) "International Tax Policy of the OECD and Other International Organizations"

- Topic 1. The tax function of the OECD
- Topic 2. OECD documents in the field of international taxation
- Topic 3. Legal status of the OECD Commentaries
- Topic 4. Legal status of the OECD Transfer Pricing Guidelines
- Topic 5. Current trends in the OECD's activities on international tax law

Course (module) "EU Tax Law"

- Topic 1. Legal basis of EU tax law
- Topic 2. EU Direct Taxes
- Topic 3. EU Indirect Taxes
- Topic 4. International Tax Law of the EU
- Topic 5. Anti-evasion measures in EU tax law

Course (module) "Liability for Violation of Tax Rules"

- Topic 1. The system of legal liability measures for violation of tax legislation
- Topic 2. Tax liability
- Topic 3. Administrative responsibility
- Topic 4. Criminal liability
- Topic 5. Procedures for bringing to justice

Course (module) "Out-of-court Settlement of Tax Disputes in International Taxation"

- Topic 1. Basic provisions on tax procedures
- Topic 2. Tax arbitration
- Topic 3. Mutual agreement procedures for tax treaties
- Topic 4. Tax monitoring
- Topic 5. Settlement agreements

Course (module) " International Tax Planning"

- Topic 1. The concept of international tax planning

- Topic 2. Legal and illegal international tax planning
 Topic 3. Criteria for legal international tax planning
 Topic 4. Methods of international tax planning
 Topic 5. Judicial and administrative practice of international tax planning

III. ASSESSMENT OF THE QUALITY OF MASTERING THE STATE EXAM

3.1. Description of indicators and criteria for assessing competencies, assessment scales during the state examination

The main criteria for assessing the level of preparation and development of the relevant competencies of a graduate during the state examination are:

- degree of proficiency in professional terminology;
- the level of student acquisition of theoretical knowledge and the ability to use it to solve professional problems;
- logic, validity, clarity of the answer;
- orientation in normative, scientific and specialized literature;
- ability to interpret the provisions of regulatory legal acts;
- ability to find and analyze judicial practice;
- response culture.

Table 1. Evaluation criteria indicators and evaluation scale

Criterion	"Great"	"Fine"	"Satisfactorily"	"Unsatisfactory"	Verifiable competency code
Degree of proficiency in professional terminology	The student has a good command of professional terminology and does not experience any difficulties in answering questions when the task is modified.	The student has a sufficient level of professional terminology and does not experience significant difficulties in answering questions when the task is modified.	The student has a minimum required level of professional terminology and experiences difficulty in answering questions when the task is modified.	The student has a poor command of professional terminology and has difficulty answering questions when the task is modified.	UK-1; UK-2; UK-3; OPK-2; OPK-3; PC-2
The level of student acquisition of theoretical knowledge and the ability to use it	The student demonstrates a high level of theoretical knowledge and the ability to use it to solve professional problems	The student demonstrates a sufficient level of theoretical knowledge and the ability to use it to	The student demonstrates a threshold level of theoretical knowledge and the ability to use it to	The student demonstrates a low level of theoretical knowledge and the ability to use it to solve professional problems	UK-1; UK-2; UK-3; OPK-2; OPK-3; OPK-4; PC-2

to solve professional problems		solve professional problems	solve professional problems		
Logic, validity, clarity answer	The student presents the answer in a comprehensive, consistent, and logical manner, without errors; the answer does not require additional questions.	The student presents the answer competently, logically and to the point, does not make any significant errors or inaccuracies in answering the questions, but the presentation is not sufficiently systematized and consistent	The student has mastered only the basic program material, but does not know individual features and details, makes inaccuracies, disrupts the sequence in the presentation of the program material, the material is not systematized, and is not formulated correctly enough	The graduate does not know a significant portion of the program material, makes significant gross errors; the main content of the material is not covered	UK-1; UK-2; UK-3; OPK-2; OPK-3
Orientation in normative, scientific and specialized literature	The student navigates through normative, scientific and specialized literature without difficulty	The student has some difficulty navigating the normative, scientific and specialized literature	A student with difficulty is oriented in the normative, scientific and specialized literature (at the minimum required level)	The student is not familiar with regulatory, scientific and specialized literature	UK-3; UK-6; OPK-2
Culture of response	The student's speech is literate, concise, with the correct placement of accents, an even tone of voice, without gestures and excessive emotionality.	The student's speech is generally literate, concise, with the correct placement of accents, an even tone of voice, without gesticulation and excessive emotionality	Speech is mostly literate, but poor	The speech is not literate enough for a graduate	UK-6 OPK-2; PC-2

3.2. Sample questions and tasks for preparing for the state exam

List of sample questions for preparation
for the state exam in the discipline
Comparative Tax Law

1. The tax system of an individual state in individual countries
2. VAT: Basic Provisions and Peculiarities in Cross-Border Situations in Individual Countries
3. Natural resource and environmental taxes in individual countries
4. Parafiscal payments in individual countries
5. The concept of a tax resident individual
6. Taxation of personal income in individual countries
7. Social payments in individual countries
8. Taxation of property of individuals
9. The concept of a tax resident organization in certain countries
10. The concept of permanent establishment in certain countries
11. Taxation of profits in individual countries
12. Income taxation in individual countries
13. Taxation of corporate property in individual countries
14. The procedure for paying taxes by residents in individual countries
15. The procedure for paying taxes by non-residents in individual countries
16. The concept of a tax agent in individual countries
17. Responsibilities of the legal status of a tax agent in individual countries
18. Procedures established for a tax agent
19. Situations in which a tax agent cannot fulfill his duties
20. OECD initiatives on tax collection in the absence of a tax agent

List of sample questions for preparation
for the state exam in the discipline Current Issues of Law and Law Enforcement (Current Issues of Law and Law Enforcement)»

1. The concept of international tax law in the Russian Federation
2. The concept of international tax law abroad
3. The history of the development of international tax law
4. Current issues in the application of international tax law
5. The role of principles in international tax law
6. Modern trends in the development of international tax law
7. The concept of tax sovereignty
8. National and International Tax Law
9. International tax law as a result of the conclusion of international tax agreements
10. International tax law in the Russian Federation doctrine
11. International tax law in the doctrine of foreign countries
12. International tax law in Russian dissertations

13. Current initiatives of the Russian Federation in the field of international tax law
14. Contemporary international initiatives in the field of international tax law
15. Current UN initiatives to develop international tax law
16. Current OECD initiatives to develop international tax law
17. Current EU initiatives to develop international tax law

List of sample questions for preparation
for the state exam in the discipline "Theoretical Grounds of National and International Taxation"

1. The concept of international tax law in the Russian Federation
2. The concept of international tax law abroad
3. The history of the development of international tax law
4. Current issues in the application of international tax law
5. The role of principles in international tax law
6. Modern trends in the development of international tax law
7. The concept of tax sovereignty
8. National and International Tax Law
9. International tax law as a result of the conclusion of international tax agreements
10. International tax law in the Russian Federation doctrine
11. International tax law in the doctrine of foreign countries
12. International tax law in Russian dissertations
13. Current initiatives of the Russian Federation in the field of international tax law
14. Contemporary international initiatives in the field of international tax law
15. Current UN initiatives to develop international tax law
16. Current OECD initiatives to develop international tax law
17. Current EU initiatives to develop international tax law

List of sample questions for preparation
for the state exam in the discipline "Organizational and Managerial Activity of Lawyers"

1. Tax policy of the organization
2. The service nature of the tax function
3. Efficiency of the tax function
4. Tax function and business decision making
5. Routine work in the tax sphere
6. The role of a tax lawyer in project activities
7. Hiring tax lawyers
8. Work on improving the level of professionalism of tax lawyers
9. International legal features of the tax-legal function
10. Structure of the tax function in industry

11. Organization of tax planning in the industry
12. Digitalization and the tax function in an industrial company
13. Tax lawyer and outsourcing
14. Negotiations with the participation of a tax lawyer
15. Features of organizational structuring of tax consulting
16. Relationships between a tax lawyer and clients
17. Managing a Tax Lawyer's Career
18. Features of the judicial work of a tax lawyer
19. Features of the legal function in the system of tax authorities
20. Relationships between tax lawyers working for tax authorities and taxpayers
21. Career management of a tax lawyer working for tax authorities

List of sample questions for preparation
for the state exam in the discipline "Basics of Russian International Tax Law"

21. The tax system of an individual state in individual countries
22. VAT: Basic Provisions and Peculiarities in Cross-Border Situations in Individual Countries
23. Natural resource and environmental taxes in individual countries
24. Parafiscal payments in individual countries
25. The concept of a tax resident individual
26. Taxation of personal income in individual countries
27. Social payments in individual countries
28. Taxation of property of individuals
29. The concept of a tax resident organization in certain countries
30. The concept of permanent establishment in certain countries
31. Taxation of profits in individual countries
32. Income taxation in individual countries
33. Taxation of corporate property in individual countries
34. The procedure for paying taxes by residents in individual countries
35. The procedure for paying taxes by non-residents in individual countries
36. The concept of a tax agent in individual countries
37. Responsibilities of the legal status of a tax agent in individual countries
38. Procedures established for a tax agent
39. Situations in which a tax agent cannot fulfill his duties
40. OECD initiatives on tax collection in the absence of a tax agent

List of sample questions for preparation
for the state exam in the discipline "International Tax Administration"

1. Peculiarities of international tax administration
2. Peculiarities of international tax administration in individual countries
3. Types of tax audits of non-residents
4. Tax accounting of residents and non-residents

5. Assistance in tax collection
6. The history of the emergence and development of the Tax Administration Forum
7. Tax Administration Forum
8. Exchange of tax information (history of development)
9. Exchange of tax information between LNG countries
10. Types of tax information exchange
11. Proactive exchange of tax information
12. Exchange of tax information based on international tax agreements to avoid double taxation.
13. Country Report
14. Exchange of tax information in the transfer pricing system
15. Assistance in tax collection
16. Tax audits of non-residents
17. Joint tax audits.

List of sample questions for preparation
for the state exam in the discipline "International Tax Treaties"

1. Types of tax agreements
2. Objectives of concluding tax agreements
3. Model Conventions for the Avoidance of Double Taxation
4. OECD Model Convention, Commentary thereto
5. UN Model Convention, Commentary on Non-Resident Individuals
6. Structure of tax treaties
7. Terms of tax treaties
8. Taxes to which the tax treaty applies
9. Tax resident in tax treaties
10. Taxation of income of a permanent establishment
11. Taxation of property income
12. Taxation of interest, royalties, dividends
13. Taxation of other income
14. Property taxation
15. Model provisions for the avoidance of double taxation in tax treaties
16. Non-standard provisions for the avoidance of double taxation in tax treaties
17. The place of procedural issues in the application of tax treaties
18. Application of a tax agreement by a tax agent
19. Application of a tax agreement by a tax authority
20. Prohibition of tax discrimination
21. Exchange of tax information
22. Mutual agreement procedure
23. Assistance in collecting taxes

List of sample questions for preparation
for the state exam in the discipline "Tax Anti-Avoidance Rules"

1. The legal nature of anti-evasion measures
2. Anti-tax evasion measures in different legal systems
3. Dynamics of development of anti-corruption measures in individual countries
4. The legal nature of anti-evasion measures
5. Anti-tax evasion measures in different legal systems
6. Dynamics of development of anti-corruption measures in individual countries
7. Prohibition of unfair conduct
8. Priority of content over form
9. Prohibition of circumvention of the law
10. Avoiding Unjustified Tax Benefits
11. Transfer pricing rules
12. Thin capitalization rules
13. Taxation of controlled foreign companies
14. Business Purpose Rules
15. Targeted anti-evasion measures of a general nature
16. Limitation of benefits under agreements
17. Actual right to income
18. Other anti-corruption measures of tax treaties
19. Current trends in the development of anti-evasion measures based on OECD recommendations
20. Current trends in the development of anti-evasion measures in the EU
21. Current trends in the development of anti-tax evasion measures in individual countries

List of sample questions for preparation
for the state exam in the discipline "International Tax Policy of the OECD and
Other International Organizations"

1. History of the creation and development of the League of Nations and the OECD
2. Taxation issues in the activities of the OECD and the UN
3. International taxation issues in the activities of the OECD, the UN and the International Monetary Fund
4. Anti-evasion positions of the OECD and the UN
5. Permanent representation in OECD activities
6. TNCs in the activities of the OECD and the UN
7. Other issues of international taxation in the activities of the OECD and the UN
8. Tax administration issues in the activities of the OECD and the UN
9. History of the OECD and UN Models and Commentaries
10. OECD and UN on the status of the Commentary

11. Legal status of the OECD and UN Commentaries in different countries
12. Legal status of individual OECD reports
13. Legal status of the UN Guide to International Tax Treaties
14. History of the Guide's emergence
15. OECD on the status of the Guidelines
16. Legal status of the Guidelines in different countries
17. United Nations Transfer Pricing Guidelines
18. International Tax Information Bureau and the International Fiscal Association
19. Activities of other international organizations in the field of international taxation
20. Current trends in the OECD's activities in the field of international taxation

List of sample questions for preparation
for the state exam in the discipline "EU Tax Law"

1. The concept of EU law. Fundamental freedoms of the EU
2. The concept of EU tax law
3. The history of the development of EU tax law
4. Sources of EU tax law
5. Positive and negative integration in EU tax law
6. Problems of further development of EU tax law
7. Features of taxation of personal income
8. Initial plans to harmonize corporate income taxation in the EU
9. Initiative to introduce a single consolidated tax base for organizations
10. Value Added Tax
11. Excise taxes
12. Customs payments
13. Taxation of permanent establishments
14. Taxation of dividends
15. Taxation of interest
16. Taxation of royalties
17. ATAD Initiative 1
18. ATAD Initiative 2
19. Directive DAC6
20. Application of anti-evasion concepts in EU tax law
21. Current anti-evasion initiatives in EU tax law

List of sample questions for preparation
for the state exam in the discipline "Liability for Violation of Tax Rules"

1. Types of legal liability for violation of tax rules
2. Peculiarities of individual countries in establishing penalties for violation of tax rules

3. Negative consequences for tax violators that do not involve legal liability
4. Non-legal measures used by states to prevent tax violations
5. Subjects of tax liability
6. The subjective side of tax liability
7. Tax penalties. Fines
8. Penalties
9. Subjects of tax liability
10. The subjective side of tax liability
11. Penalties. Fines.
12. Subjects of tax crime
13. The subjective side of a tax crime
14. Penalties for committing crimes
15. Dissertations on criminal liability
16. Principles of liability for violation of tax legislation
17. Procedures for bringing to justice for tax offenses in individual countries
18. Features of liability for tax offenses in cross-border situations
19. The role of the European Court of Human Rights in matters of prosecution for tax offences
20. Time limits for bringing to justice for violation of tax regulations.
21. Tax amnesty.
22. Constitutionality of the tax amnesty

List of sample questions for preparation
for the state exam in the discipline "Out-of-court Settlement of Tax Disputes in International Taxation"

1. Types of legal liability for violation of tax rules
2. Peculiarities of individual countries in establishing penalties for violation of tax rules
3. Negative consequences for tax violators that do not involve legal liability
4. Non-legal measures used by states to prevent tax violations
5. Subjects of tax liability
6. The subjective side of tax liability
7. Tax penalties. Fines
8. Penalties
9. Subjects of tax liability
10. The subjective side of tax liability
11. Penalties. Fines.
12. Subjects of tax crime
13. The subjective side of a tax crime
14. Penalties for committing crimes
15. Dissertations on criminal liability

16. Principles of liability for violation of tax legislation
17. Procedures for bringing to justice for tax offenses in individual countries
18. Features of liability for tax offenses in cross-border situations
19. The role of the European Court of Human Rights in matters of prosecution for tax offences
20. Time limits for bringing to justice for violation of tax regulations.
21. Tax amnesty.
22. Constitutionality of the tax amnesty

List of sample questions for preparation for the state exam
exam in the discipline "International Tax Planning"

1. The concept of tax planning (type of activity and legal category)
2. International tax planning
3. National concepts of international tax planning
4. Evolution of attitudes towards international tax planning
5. Tax evasion
6. Legal tax planning and equivalent concepts
7. Complexities of qualifications in terms of the legality of tax planning
8. Experience of various countries in distinguishing between legal and illegal tax planning
9. Doctrinal approaches to distinguishing between legal and illegal tax planning
10. The position of the OECD and other international organizations regarding the assessment of the legality of international tax planning
11. Placing a business in different jurisdictions
12. Mergers and acquisitions
13. Changes in the holding's jurisdiction. Tax consolidation
14. Other methods of international tax planning
15. The role of consultants and auditors in international tax planning
16. Positions of regulatory authorities regarding international tax planning
17. Judicial positions regarding tax planning
18. Assessment of risks associated with international tax planning
19. Reducing the risks associated with international tax planning

IV. EDUCATIONAL AND METHODOLOGICAL SUPPORT

Regulatory legal acts:

1. Constitution of the Russian Federation (adopted by popular vote on 12.12.1993) (taking into account amendments introduced by the Laws of the Russian Federation on amendments to the Constitution of the Russian Federation of 30.12.2008 No. 6-FKZ, of 30.12.2008 No. 7-FKZ, of 05.02.2014 No. 2-FKZ) // Collected Legislation of the Russian Federation. 2014. No. 15. Art. 1691.
2. Budget Code of the Russian Federation of July 31, 1998 N 145-FZ// SZ

RF 1998 г. No. 31, Art. 3823.

3. Tax Code (part one) of July 31, 1998 No. 146-FZ with amendments and additions. // Collected Legislation of the Russian Federation of August 3, 1998 No. 31, Art. 3824.

4. Tax Code of the Russian Federation (part two) of August 5, 2000 No. 117-FZ, as amended and supplemented. // SZ RF, 2000 г., No. 32, art. 3340.

5. Civil Code of the Russian Federation, Part One of November 30, 1994 // Collected Legislation of the Russian Federation. 1994. No. 32. Article 3301.

6. Civil Code of the Russian Federation, Part Two of January 26, 1996 // Collected Legislation of the Russian Federation. 1996. No. 5. Article 410.

7. Arbitration Procedure Code of the Russian Federation of July 24, 2002, No. 95-FZ (as amended and supplemented) // Collected Legislation of the Russian Federation. 2002. No. 30. Article 3012.

8. Civil Procedure Code of the Russian Federation of 14.11.2002 No. 139-FZ (as amended and supplemented) // Collected Legislation of the Russian Federation. 2002. No. 46. Article 4532.

9. Code of the Russian Federation on Administrative Offenses of 30.12.2001 No. 195-FZ (as amended and supplemented) // Collected Legislation of the Russian Federation. 2002. No. 1 (Part 1). Art. 1.

10. Code of Administrative Procedure of the Russian Federation of March 8, 2015 No. 21-FZ (as amended and supplemented) // SZ RF. 2015. No. 10, Art. 1391.

11. Federal Law of November 27, 2018 No. 422-FZ "On conducting an experiment to establish a special tax regime "Tax on professional income" (as amended and supplemented) // Collected Legislation of the Russian Federation. 2018. No. 49 (Part I) Art. 7494.

12. Federal Law of August 8, 2001 "On State Registration of Legal Entities and Individual Entrepreneurs" // Collected Legislation of the Russian Federation. 2001. No. 33 (Part 1). Art. 3431.

13. Code of Administrative Procedure of the Russian Federation" of 08.03.2015 N 21-FZ // "Collection of Legislation of the Russian Federation", 09.03.2015, N 10, Art. 1391.

14. Federal Law of 09.02.2009 No. 8-FZ "On Ensuring Access to Information on the Activities of State Bodies and Local Self-Government Bodies".

15. Federal Law of 06.04.2011 N 63-FZ "On Electronic Signature" // "Collection of Legislation of the Russian Federation", 11.04.2011, N 15, Art. 2036.

16. Law of the Russian Federation of March 21, 1991 N 943-1 "On tax authorities of the Russian Federation" // "Bulletin of normative acts", N 1, 1992.

17. Resolution of the Government of the Russian Federation of September 30, 2004 No. 506 "On approval of the Regulation on the Federal Tax Service" // "Collection of Legislation of the Russian Federation", October 4, 2004, No. 40, Art. 3961.

18. Resolution of the Government of the Russian Federation of November 24, 2009 No. 953 "On ensuring access to information on the activities of the Government of the Russian Federation and federal executive bodies."

19. Resolution of the Government of the Russian Federation of July 28, 2005 No. 452 "On the Model Regulations for the Internal Organization of Federal Executive Bodies".

20. Order of the Ministry of Finance of Russia dated 17.07.2014 N 61n (as amended on 03.10.2016) "On approval of the Model Regulations on the territorial bodies of the Federal Tax Service" "Rossiyskaya Gazeta", N 287, 17.12.2014 (Registered in the Ministry of Justice of Russia on 30.10.2014 N 34539).

21. Order of the Federal Tax Service of Russia dated 17.02.2014 N MMB-7-7/53@ "On approval of the Regulations of the Federal Tax Service" (Registered in the Ministry of Justice of Russia on 27.05.2014 N 32450).

22. Order of the Ministry of Taxes and Duties of the Russian Federation dated August 17, 2001 No. BG-3-14/290 "On approval of the Rules for the consideration of disputes in a pre-trial manner" // Financial Russia. 2001. No. 33.

23. Order of the Federal Tax Service of April 29, 2005, No. SAE-3-06/187@ "On approval of the Regulations for interaction between structural divisions of the central office of the Federal Tax Service of Russia on the appointment and implementation of tax control measures in relation to organizations and individual entrepreneurs" // The text of the order was not officially published. PS "Garant".

24. Order of the Federal Tax Service of Russia dated December 25, 2006 No. SAE-3-06/892 "On approval of the forms of documents used in conducting and registering tax audits; grounds and procedure for extending the period for conducting an on-site tax audit; the procedure for interaction with tax authorities in fulfilling orders to request documents; requirements for drawing up a tax audit report" (registered in the Ministry of Justice of Russia on February 20, 2007 No. 8991).

25. Order of the Federal Tax Service of Russia dated December 29, 2007 No. MM-3-13/708 "On approval of the Procedure for accepting and processing tax returns (calculations) in electronic form via telecommunication channels from taxpayers classified as the largest, in the territorial bodies of the Federal Tax Service of Russia at the place of their registration as the largest taxpayers."

26. Letter of the Ministry of Taxes and Duties of the Russian Federation and the Federal Tax Service of the Russian Federation dated October 5, 1999, September 10, 1999 No. AC-6-16/784, AA-3107 "On certain issues of interaction between tax authorities and federal tax police bodies in the implementation of tax control" // Taxes. 1999. No. 32.

27. Letter of the Ministry of Taxes and Duties of the Russian Federation dated August 24, 2000 No. VP-6-18/691@ "On appealing acts of tax authorities" // Financial Russia. 2000. No. 33.

28. Letter of the Federal Tax Service of Russia dated July 13, 2017 No. MMB-20-15/112@ "On accelerated VAT refunds to bona fide taxpayers" // "Official Documents", No. 26, July 25-31, 2017 (weekly supplement to the newspaper "Accounting, Taxes, Law")

29. Letter of the Federal Tax Service of Russia dated April 17, 2017 No. SA-4-7/7288@ "On the submission for use in the work of a review of legal positions reflected in judicial acts of the Constitutional Court of the Russian Federation and

the Supreme Court of the Russian Federation adopted in the first quarter of 2017, adopted on taxation issues" // The document was not published

30. Letter of the Federal Tax Service of Russia dated 05.04.2017 N 15-3-03/125@ "On the procedure for reflecting in the tax return on value-added tax transactions for the transfer of property as a contribution to the authorized capital" // The text of the document is provided in accordance with the publication on the website <https://www.nalog.ru> as of 12.04.2017.

31. Review of the practice of courts considering cases related to the application of certain provisions of Section V.1 and Article 269 of the Tax Code of the Russian Federation (approved by the Presidium of the Supreme Court of the Russian Federation on February 16, 2017) // Solidarity, No. 8, February 22 - March 1, 2017

32. Order of the Federal Tax Service of Russia dated 13.02.2017 N MMB-7-8/179@ "On approval of the forms of the document on the identification of arrears, the demand for payment of taxes, fees, insurance premiums, penalties, fines, interest, as well as documents used by tax authorities in the application of security measures and the collection of debts on the specified payments" // Official Internet portal of legal information <http://www.pravo.gov.ru>, 16.03.2017

33. Letter of the Federal Tax Service of Russia dated August 28, 2017 No. BS-4-21/16987@ "On the calculation of land tax on agricultural land and land within agricultural use zones" // The document was not published

34. Letter of the Federal Tax Service of Russia dated August 24, 2017 No. BS-4-21/16787@ "On the application of increasing coefficients when calculating land tax in relation to land plots with permitted use "for integrated development for housing construction purposes" // The document was not published

35. Information from the Ministry of Industry and Trade of Russia "List of passenger cars with an average cost of 3 million rubles for the 2017 tax period" // The text of the document is provided in accordance with the publication on the website <http://www.minpromtorg.gov.ru> as of July 28, 2017.

36. Letter of the Ministry of Finance of Russia dated July 20, 2017 No. 03-05-04-01/46181 "On the procedure for accounting for information on the changed cadastral value of a real estate object when determining the tax base" // The document was not published

37. Letter of the Federal Tax Service of Russia dated July 18, 2017 No. BS-4-21/14023@ "On approval of the Procedure for providing tax authorities with information from the register of the toll collection system for compensation for damage caused to public highways of federal significance by vehicles with a permitted maximum weight of over 12 tons" // The document was not published

38. Letter of the Federal Tax Service of Russia dated July 18, 2017 No. BS-4-21/14025 "On Transport Tax" (together with the Letter of the Ministry of Finance of Russia dated November 23, 2016 No. 03-05-04-04/69043, Letter of the Federal Tax Service of Russia dated October 21, 2016 No. BS-4-21/20015@ "On Transport Tax") // The document was not published

39. Information from the Federal Tax Service of Russia "The Federal Tax Service of Russia explains in which cases credit institutions are exempt from paying property tax" // The text of the document is provided in accordance with the

publication on the website <https://www.nalog.ru> as of 04.07.2017.

40. Order of the Federal Tax Service of Russia dated July 11, 2017 No. MMB-7-3/544@ "On approval of the application form for obtaining a patent, the procedure for filling it out and the format for submitting an application for obtaining a patent in electronic form" // Official Internet portal of legal information <http://www.pravo.gov.ru>, September 18, 2017

41. Letter of the Federal Tax Service of Russia dated June 23, 2017 No. BS-4-21/12097 "On the taxation of premises specified in paragraph 1 of Article 378.2 of the Tax Code of the Russian Federation" (together with the Letter of the Ministry of Finance of Russia) // The document was not published

42. Letter of the Federal Tax Service of Russia dated June 22, 2017 No. BS-4-21/11953@ "On the application of cadastral value revised due to the inaccuracy of information about a real estate object" (together with the Letter of the Ministry of Finance of Russia dated June 20, 2017 No. 03-05-04-01/38266) // Economy and Life (Accounting Appendix), No. 26, July 7, 2017

43. Letter of the Federal Tax Service of Russia dated June 19, 2017 No. BS-4-21/11566 "On the issue of paying transport tax in the event of registration and deregistration of a vehicle for a period of less than one month" (together with the Letter of the Ministry of Finance of Russia dated June 15, 2017 No. 03-05-04-04/37237) // The document was not published

44. Letter of the Ministry of Finance of Russia dated June 15, 2017 No. 03-05-06-01/37158 "On reducing tax rates and providing tax benefits for property tax of individuals" // The document was not published

45. Letter of the Federal Tax Service of Russia dated May 19, 2017 No. BS-4-21/9464@ "On the application of the list of real estate objects for which the tax base is determined as the cadastral value" // The document was not published

46. Order of the Federal Tax Service of Russia dated May 15, 2017 No. MMB-7-3/444@ "On approval of the form of the tax return on corporate income tax when implementing production sharing agreements, the procedure for filling it out, as well as the format for submitting the tax return on corporate income tax when implementing production sharing agreements in electronic form" // Official Internet portal of legal information <http://www.pravo.gov.ru>, June 7, 2017

47. Information from the Federal Tax Service of Russia "On the specifics of calculating taxes on garden, vegetable garden, and summer cottage plots" // The text of the document is provided in accordance with the publication on the website <https://www.nalog.ru> as of May 11, 2017.

48. Order of the Federal Tax Service of Russia dated 10.05.2017 No. MMB-7-21/347@ "On approval of the form and format for submitting a tax return on land tax in electronic form and the procedure for filling it out, as well as recognizing the order of the Federal Tax Service dated 28.10.2011 No. MMB-7-11/696@ as invalid" // Official Internet portal of legal information <http://www.pravo.gov.ru>, 02.06.2017

49. Letter of the Federal Tax Service of Russia dated April 26, 2017 No. BS-4-21/7937 "On the procedure for determining the tax base for land tax" // The document was not published

50. Letter of the Federal Tax Service of Russia dated January 17, 2017 No. BS-4-21/579@ "On the procedure for determining the tax base for property tax of individuals based on the inventory value of the taxable object" // The document was not published

51. Letter of the Federal Tax Service of Russia dated January 16, 2017 No. BS-4-21/468 "On the specifics of taxation of transition and speed lanes of federal public highways" // The document was not published

52. Letter of the Federal Tax Service of Russia dated 29.12.2016 N PA-4-21/25457@ "On the specifics of taxation of public railway tracks, structures that are an integral technological part thereof, and railway rolling stock" // The document was not published

53. Letter of the Federal Tax Service of Russia dated 22.12.2016 No. BS-4-21/24762@ "On documents submitted with notifications on the availability of real estate objects and (or) vehicles recognized as objects of taxation for the relevant taxes paid by individuals" // The document was not published

54. Letter of the Federal Tax Service of Russia dated 21.12.2016 No. BS-4-21/24530@ "On the direction of the positions of the highest courts on issues of administration of taxes on the property of organizations for 9 months of 2016" // The document was not published

Acts of the highest judicial bodies:

1. Resolution of the Constitutional Court of the Russian Federation of 08.12.2017 No. 39-P "In the case of verifying the constitutionality of the provisions of Articles 15, 1064 and 1068 of the Civil Code of the Russian Federation, subparagraph 14 of paragraph 1 of Article 31 of the Tax Code of the Russian Federation, Article 199.2 of the Criminal Code of the Russian Federation and part one of Article 54 of the Criminal Procedure Code of the Russian Federation in connection with the complaints of citizens G.G. Akhmadeeva, S.I. Lysyak and A.N. Sergeev" // Collected Legislation of the Russian Federation, 18.12.2017, No. 51, Art. 7914.

2. Resolution of the Constitutional Court of the Russian Federation of 17.12.1996 No. 20-P "On the case of verifying the constitutionality of paragraphs 2 and 3 of part one of Article 11 of the Law of the Russian Federation of June 24, 1993 "On Federal Tax Police Bodies".

3. Resolution of the Constitutional Court of the Russian Federation of 12.10.1998 No. 24-P "On the case of verifying the constitutionality of paragraph 3 of Article 11 of the Law of the Russian Federation of December 27, 1991 "On the Fundamentals of the Tax System in the Russian Federation".

4. Ruling of the Constitutional Court of the Russian Federation dated 25.07.2001 No. 138-O "On the petition of the Ministry of the Russian Federation for Taxes and Levies for clarification of the Resolution of the Constitutional Court of the Russian Federation dated 12 October 1998 in the case of verifying the constitutionality of paragraph 3 of Article 11 of the Law of the Russian Federation "On the Fundamentals of the Tax System in the Russian Federation".

5. Resolution of the Constitutional Court of the Russian Federation of July 15, 1999 No. 11-P on the case concerning the verification of the constitutionality of certain provisions of the Law of the RSFSR "On the State Tax Service of the RSFSR" and the Laws of the Russian Federation "On the Fundamentals of the Tax System in the Russian Federation" and "On the Federal Tax Police Bodies".

6. Resolution of the Constitutional Court of the Russian Federation of January 25, 2001 No. 1-P on the case concerning the verification of the constitutionality of the provision of paragraph 2 of Article 1070 of the Civil Code of the Russian Federation in connection with the complaints of citizens I.V. Bogdanov, A.B. Zernov, S.I. Kalyanov and N.V. Trukhanov.

7. Resolution of the Constitutional Court of the Russian Federation of 14.07.2003 No. 12-P "On the case of verifying the constitutionality of the provisions of Article 4, paragraph 1 of Article 164, paragraphs 1 and 4 of Article 165 of the Tax Code of the Russian Federation, Article 11 of the Customs Code of the Russian Federation and Article 10 of the Law of the Russian Federation "On Value Added Tax" in connection with the requests of the Arbitration Court of the Lipetsk Region, complaints of Papyrus LLC, Far Eastern Shipping Company OJSC and Balis Commercial Company LLC.

8. Resolution of the Constitutional Court of the Russian Federation of 18.07.2003 No. 14-P "On the case of verifying the constitutionality of the provisions of Article 35 of the Federal Law "On Joint-Stock Companies", Articles 61 and 99 of the Civil Code of the Russian Federation, Article 31 of the Tax Code of the Russian Federation and Article 14 of the Arbitration Procedure Code of the Russian Federation in connection with the complaints of citizen A.B. Borisov, ZAO Media-Most and ZAO Moscow Independent Broadcasting Corporation" .

9. Resolution of the Constitutional Court of the Russian Federation of July 16, 2004 No. 14-P on the case of verifying the constitutionality of certain provisions of Part Two of Article 89 of the Tax Code of the Russian Federation in connection with the complaints of citizens A.D. Egorov and N.V. Chuev.

10. Resolution of the Constitutional Court of the Russian Federation of 16.07.2004 No. 15-P "On the case of verifying the constitutionality of Part 5 of Article 59 of the Arbitration Procedure Code of the Russian Federation in connection with inquiries of the State Assembly - Kurultai of the Republic of Bashkortostan, the Governor of the Yaroslavl Region, the Arbitration Court of Krasnoyarsk Krai, and complaints from a number of organizations and citizens."

11. Resolution of the Constitutional Court of the Russian Federation of 23.12.2004 No. 19-P "On the case of verifying the constitutionality of subparagraph 8 of paragraph 1 of Article 238 of the Tax Code of the Russian Federation in connection with the collective complaint of citizens A.I. Berezov, G.A. Vasyutinskaya, V.P. Kraynyukov, S.P. Moldashov, S.N. Panin, V.N. Potapov, A.I. Pudovkin and V.N. Yunda, as well as the complaint of citizen L.A. Galaeva."

12. Resolution of the Constitutional Court of the Russian Federation of July 14, 2005 No. 9-P on the case concerning the verification of the constitutionality of

the provisions of Article 113 of the Tax Code of the Russian Federation in connection with the complaint of citizen G.A. Polyakova and the request of the Federal Arbitration Court of the Moscow District.

13. Resolution of the Constitutional Court of the Russian Federation of 25.12.2007 No. 14-P "On the case concerning the verification of the constitutionality of paragraph 3 of Article 2 of the Federal Law "On Amendments to Chapter 24 of Part Two of the Tax Code of the Russian Federation, the Federal Law "On Compulsory Pension Insurance in the Russian Federation" and the recognition of certain provisions of legislative acts of the Russian Federation as invalid" in connection with the complaints of citizens K.A. Katanyan, L.V. Revenko and D.V. Slobodanyuk."

14. Resolution of the Constitutional Court of the Russian Federation of 13.03.2008 No. 5-P "On the case of verifying the constitutionality of certain provisions of subparagraphs 1 and 2 of paragraph 1 of Article 220 of the Tax Code of the Russian Federation in connection with the complaints of citizens S.I. Anikin, N.V. Ivanova, A.V. Kozlov, V.P. Kozlov and T.N. Kozlova."

15. Resolution of the Constitutional Court of the Russian Federation of 17.03.2009 No. 5-P "On the case of verifying the constitutionality of the provision contained in paragraphs four and five of clause 10 of Article 89 of the Tax Code of the Russian Federation, in connection with the complaint of the limited liability company "Warm".

16. Resolution of the Constitutional Court of the Russian Federation of 22.06.2009 No. 10-P "On the case of verifying the constitutionality of paragraph 4 of part two of Article 250, Article 321.1 of the Tax Code of the Russian Federation and the second paragraph of paragraph 3 of Article 41 of the Budget Code of the Russian Federation in connection with complaints from the D.I. Mendeleyev University of Chemical Technology of Russia and the Moscow Aviation Institute (State Technical University)" .

17. Resolution of the Constitutional Court of the Russian Federation of 23.12.2009 No. 20-P "On the case of verifying the constitutionality of the provision of paragraph five of subparagraph 2 of paragraph 1 of Article 165 of the Tax Code of the Russian Federation in connection with the request of the Supreme Arbitration Court of the Russian Federation."

18. Resolution of the Constitutional Court of the Russian Federation of 01.03.2012 No. 6-P "On the case of verifying the constitutionality of the provision of the second paragraph of subparagraph 2 of paragraph 1 of Article 220 of the Tax Code of the Russian Federation in connection with the complaint of the Commissioner for Human Rights in the Russian Federation."

19. Resolution of the Constitutional Court of the Russian Federation of 16.07.2012 No. 18-P "On the case of reviewing the constitutionality of Part 1 of Article 3.1 of the Federal Law of 24 July 2007 No. 216-FZ "On Amendments to Part Two of the Tax Code of the Russian Federation and Certain Other Legislative Acts of the Russian Federation" in connection with the request of the Yuzhno-Sakhalinsk City Court of the Sakhalin Region."

20. Resolution of the Constitutional Court of the Russian Federation of 25.12.2012 No. 33-P "On the case of verifying the constitutionality of the provisions

of Article 213.1 of the Tax Code of the Russian Federation in connection with the complaint of citizen V.N. Kononov"

21. Resolution of the Constitutional Court of the Russian Federation of 23.05.2013 No. 11-P "On the case of verifying the constitutionality of paragraph 1 of Article 333.40 of the Tax Code of the Russian Federation in connection with the complaint of the limited liability company "Vstrecha".

22. Resolution of the Constitutional Court of the Russian Federation of 02.07.2013 No. 17-P "On the case of verifying the constitutionality of the provisions of paragraph 1 of Article 5 and Article 391 of the Tax Code of the Russian Federation in connection with the complaint of the open joint-stock company Omskshina."

23. Resolution of the Constitutional Court of the Russian Federation of 03.06.2014 No. 17-P "On the case of verifying the constitutionality of the provisions of paragraphs 6 and 7 of Article 168 and paragraph 5 of Article 173 of the Tax Code of the Russian Federation in connection with the complaint of the limited liability company Trading House Kamsnab".

24. Resolution of the Constitutional Court of the Russian Federation of 31.03.2015 No. 6-P "On the case of reviewing the constitutionality of paragraph 1 of part 4 of Article 2 of the Federal Constitutional Law "On the Supreme Court of the Russian Federation" and the third paragraph of subparagraph 1 of paragraph 1 of Article 342 of the Tax Code of the Russian Federation in connection with the complaint of the open joint-stock company Gazprom Neft" .

25. Resolution of the Constitutional Court of the Russian Federation of 25.06.2015 No. 16-P "On the case of verifying the constitutionality of paragraph 2 of Article 207 and Article 216 of the Tax Code of the Russian Federation in connection with the complaint of a citizen of the Republic of Belarus S.P. Lyarsky."

26. Resolution of the Constitutional Court of the Russian Federation of 01.07.2015 No. 19-P "On the case of verifying the constitutionality of the provision of subparagraph 4 of paragraph 1 of Article 162 of the Tax Code of the Russian Federation in connection with the complaint of the limited liability company Sony Mobile Communications Rus."

27. Resolution of the Constitutional Court of the Russian Federation of 13.04.2016 No. 11-P "On the case of verifying the constitutionality of Articles 32, 34.2 and 217 of the Tax Code of the Russian Federation, paragraphs 1 and 3 of the Regulation on the Pension Fund of the Russian Federation (Russia) and subparagraph 5.1.1 of the Regulation on the Federal Tax Service in connection with the request of the Leningrad District Military Court."

28. Resolution of the Constitutional Court of the Russian Federation of 30.11.2016 No. 27-P "On the case of verifying the constitutionality of paragraph 1 of part 8 of Article 14 of the Federal Law "On insurance contributions to the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation, the Federal Compulsory Medical Insurance Fund" and Article 227 of the Tax Code of the Russian Federation in connection with the request of the Kirov Regional Court."

29. Resolution of the Constitutional Court of the Russian Federation of March 24, 2017 No. 9-P "On the case of reviewing the constitutionality of certain

provisions of the Tax Code of the Russian Federation and the Civil Code of the Russian Federation in connection with the complaints of citizens E.N. Besputin, A.V. Kulbatsky and V.A. Chaplanov."

30. Resolution of the Constitutional Court of the Russian Federation of 10.07.2017 No. 19-P "On the case concerning the verification of the constitutionality of the provisions of subparagraph 2 of paragraph 2 of Article 164 of the Tax Code of the Russian Federation and the List of codes for types of goods for children in accordance with the unified Commodity Nomenclature of Foreign Economic Activity of the Customs Union, subject to value-added tax at a tax rate of 10 percent when imported into the territory of the Russian Federation, in connection with the complaint of the limited liability company "Mishutka".

31. Resolution of the Constitutional Court of the Russian Federation of 28.11.2017 No. 34-P "On the case of verifying the constitutionality of paragraph 8 of Article 75, subparagraph 3 of paragraph 1 of Article 111 and subparagraph 23 of paragraph 2 of Article 149 of the Tax Code of the Russian Federation in connection with the complaint of the joint-stock company "Fleet of the Novorossiysk Commercial Sea Port".

32. Resolution of the Constitutional Court of the Russian Federation of 08.12.2017 No. 39-P "On the case of verifying the constitutionality of the provisions of Articles 15, 1064 and 1068 of the Civil Code of the Russian Federation, subparagraph 14 of paragraph 1 of Article 31 of the Tax Code of the Russian Federation, Article 199.2 of the Criminal Code of the Russian Federation and part one of Article 54 of the Criminal Procedure Code of the Russian Federation in connection with the complaints of citizens G.G. Akhmadeva, S.I. Lysyak and A.N. Sergeev."

33. Resolution of the Plenum of the Supreme Court of the Russian Federation No. 41, Plenum of the Supreme Arbitration Court of the Russian Federation No. 9 of 11.06.1999 "On certain issues related to the entry into force of Part One of the Tax Code of the Russian Federation".

34. Resolution of the Plenum of the Supreme Court of the Russian Federation of November 29, 2007 No. 48 "On the practice of courts considering cases challenging regulatory legal acts in whole or in part."

35. Resolution of the Plenum of the Supreme Court of the Russian Federation of September 27, 2016 No. 36 "On certain issues of application by courts of the Code of Administrative Procedure of the Russian Federation."

36. "Review of the practice of courts considering cases related to the application of Chapter 23 of the Tax Code of the Russian Federation" (approved by the Presidium of the Supreme Court of the Russian Federation on October 21, 2015).

37. "Review of the practice of courts considering cases related to the application of certain provisions of Section V.1 and Article 269 of the Tax Code of the Russian Federation" (approved by the Presidium of the Supreme Court of the Russian Federation on February 16, 2017).

38. Resolution of the Plenum of the Supreme Court of the Russian Federation No. 41, Plenum of the Supreme Arbitration Court of the Russian Federation No. 9 of 11.06.1999 "On certain issues related to the entry into force of Part One of the Tax Code of the Russian Federation".

39. Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation of 12.10.2006 No. 53 "On the assessment by arbitration courts of the validity of a taxpayer's receipt of a tax benefit."

40. Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation of 12.10.2006 No. 55 "On the application of interim measures by arbitration courts".

41. Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation of 18.12.2007 No. 65 "On certain procedural issues arising during the consideration by arbitration courts of taxpayers' applications related to the protection of the right to a refund of value-added tax on transactions subject to the said tax at a rate of 0 percent."

42. Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation dated July 30, 2013 No. 57 "On certain issues arising in the application of Part One of the Tax Code of the Russian Federation by arbitration courts."

43. Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation of May 30, 2014 No. 33 "On certain issues arising in arbitration courts when considering cases related to the collection of value added tax" .

44. Ruling of the Constitutional Court of the Russian Federation dated 28.02.2017 No. 396-O "On the refusal to accept for consideration the complaint of citizen Eduard Stanislavovich Voronetsky regarding the violation of his constitutional rights by the provisions of the first paragraph of clause 1 of Article 1064 of the Civil Code of the Russian Federation", // URL: <http://www.consultant.ru/>.

45. Resolution of the Plenum of the Supreme Court of the Russian Federation of 21.12.2017 No. 53 "On certain issues related to bringing persons controlling the debtor to liability in bankruptcy" // URL: <http://www.consultant.ru/>.

Main legal literature:

1. The Budget System and the System of Taxes and Fees of the Russian Federation: a textbook for graduate students / ed. E. Yu. Gracheva, O. V. Boltinova. - Moscow: Norma: INFRA-M, 2019. - 272 p. - ISBN 978-5-91768-760-5. - URL: <https://znanium.com/catalog/product/1020225>

2. Vasyanina, E. L. Current Issues of Tax Law [Electronic resource] : textbook for masters / E. L. Vasyanina; edited by S. V. Zapolsky. - M.: INFRA-M, 2018. - 330 p. - ISBN 978-5-16-013746-9. - URL : <http://znanium.com/catalog/product/952377>, <https://znanium.ru/catalog/product/1066084>

3. Tax Administration and Control: textbook / edited by Doctor of Economics, Professor L. I. Goncharenko. - Moscow: Magistr: INFRA-M, 2020. - 448 p. - URL: <https://new.znanium.com/catalog/product/1073458>

Additional legal literature:

Anti-Tax Evasion Module

1. Aleksandrov, I. V. Investigation of Tax Crimes : a textbook for masters / I. V. Aleksandrov. - Moscow: Yurait Publishing House, 2016. - 405 p. - ISBN 978-5-9916-3660-5. - URL: <https://urait.ru/bcode/390976>
2. Dubinsky, A. M. Tax authorities of Russia: theory and practice of financial control : monograph / A. M. Dubinsky; under the general editorship of S. V. Zapol'sky. - M.: CONTRACT, 2014. - 112 p. - ISBN 978-5-98209-167-3. – Available at: SPS Consultant Plus
3. Artemov N.M. Legal basis of taxation in the Russian Federation / Artemov N.M., Ashmarina E.M. - M., 2003. - URL : <http://megapro.msal.ru/MegaPro/Web>
4. Babina K.I. Responsibility of state scientific institutions for violation of legislation on taxes and fees / Babina K.I., Popov V.V. // Taxes. – 2016. - No. 5. - P. 27-29. – Available at: SPS Consultant Plus
5. Zrelov, A.P. Tax Law [Text] : short course of lectures / A. P. Zrelov. - 5th ed., revised and enlarged. - M.: YURAYT, 2013. - 163 p. - ISBN 978-5-9916-2373-5. - URL : <http://megapro.msal.ru/MegaPro/Web>
6. Tax Evasion. Problems and Solutions : monograph / I. A. Maiburov, A. P. Kireenko [et al.]; ed.: I. A. Maiburov, A. P. Kireenko, Yu. B. Ivanov. - M.: UNITY-DANA, 2013. - 383 p. - URL : <http://megapro.msal.ru/MegaPro/Web>
7. Shchekin D.M. Legal presumptions in tax law [Text] : study guide / edited by S.G. Pepeliaev. – M.: Academic Law University, 2002. – URL : <http://megapro.msal.ru/MegaPro/Web>

Module "Legal Regulation of Financial Control and Supervision"

1. Current issues of financial law: monograph / ed. E. Yu. Gracheva. – M.: Norma: INFRA-M, 2016. – ISBN 978-5-91768-733-9. – URL: <http://znanium.com/catalog/product/545321>
2. Banking Law of the Russian Federation: a textbook for master's degree programs / ed. E. Yu. Gracheva. - 3rd ed., revised and enlarged. - Moscow: Norma: INFRA-M, 2017. – ISBN 978-5-91768-26 737-7. – URL: <http://znanium.com/catalog/product/773271>
3. Boltinova O.V. Budget Law: a textbook for master's degree programs / O.V. Boltinova. - 3rd ed., revised. - M.: Norma: INFRA-M, 2018. - URL: <https://new.znanium.com/catalog/document?id=30583>
4. Boltinova O.V. Budgetary control: a textbook for master's degree students / O.V. Boltinova, I.V. Petrova; edited by O.V. Boltinova. – M.: Norma: INFRA-M, 2018. ISBN 978-5-91768-913-5. – URL: <http://znanium.com/catalog/product/960151>
5. Bubnova O. Yu. Legal regulation of accounting and tax accounting: a textbook for master's degree students / O. Yu. Bubnova, A. V. Kartashov, N. Yu. Orlova;

ed. E. Yu. Gracheva, N. Yu. Orlova. - M.: Norma: INFRA-M, 2018. - URL: <https://new.znaniy.com/catalog/document?id=329202>

6. The Budget System and the System of Taxes and Fees of the Russian Federation: a textbook for graduate students / ed. E. Yu. Gracheva, O. V. Boltinova. - Moscow: Norma: INFRA-M, 2018. - 272 p. - ISBN 978-5-91768-760-5. - URL: <http://znaniy.com/catalog/product/922260>

7. Gorlova E.N. Responsibility for Violation of Financial Legislation: A Study Guide for Master's Degree Students / E.N. Gorlova, A.A. Sitnik, O.S. Sobol; Ed. N.M. Artemov, A.A. Sitnik. - Moscow: Norma: INFRA-M, 2019. - URL: <https://new.znaniy.com/catalog/document?id=329965>

8. Guznov A.G. Financial supervision in the national payment system of the Russian Federation / Guznov A.G., Rozhdestvenskaya T.E., Sitnik A.A. - M., 2018. - ISBN 978-5-91768-897-8. - URL: <http://znaniy.com/catalog/product/948180>

9. Guznov, A. G. Financial market organizations and financial and legal mechanisms for resolving their insolvency: monograph / A. G. Guznov, T. E. Rozhdestvenskaya. - M.: Norma: INFRA-M, 2016. - URL: <https://new.znaniy.com/catalog/document?id=248368>

10. Guznov, A. G. Public-law regulation of the financial market in the Russian Federation: monograph / A. G. Guznov, T. E. Rozhdestvenskaya. - 2nd ed., revised and enlarged. - Moscow: URAYT, 2020. - 500 p. - URL: <https://urait.ru/bcode/452383>

11. Guznov, A. G. Regulation, Control, and Supervision in the Financial Market in the Russian Federation: A Textbook for Universities / A. G. Guznov, T. E. Rozhdestvenskaya. - 2nd ed., corrected. and additional. - Moscow: URAYT, 2020. - 500 p. - URL: <https://urait.ru/bcode/452365>

12. Commentary on the Budget Code of the Russian Federation (article by article) / L. L. Arzumanova, N. M. Artemov, O. V. Boltinova [et al.]; edited by E. Yu. Gracheva. - 3rd ed., revised and enlarged. - Moscow: Prospect, 2016. - 688 p. - URL: <http://ebs.prospekt.org/book/31475>

13. Korotkova O.V. Subjects of tax relations: a textbook for masters / Korotkova O.V., Lagkueva I.V., Sobol O.S.; eds. Yu.K. Tsaregradskaya, O.S. Sobol. - Moscow: Prospect, 2018. - URL: <http://ebs.prospekt.org/book/38559>

14. Tax liability: a textbook for masters / edited by E. Yu. Gracheva, A. A. Sitnik. - Moscow: Prospect, 2018. - Access mode: <http://ebs.prospekt.org/book/39403>

15. Tax law: textbook / L. L. Arzumanova, N. M. Artemov [et al.]; ed. E. Yu. Gracheva, O. V. Boltinova. - M.: Prospect, 2015. - 312 p. - URL: <http://ebs.prospekt.org/book/27690>

16. Tax control. Tax audits: a textbook for master's degree students / edited by O.V. Boltinova, Yu.K. Tsaregradskaya. - M.: Norma: INFRA-M, 2018. - ISBN 978-5-91768-881-7. Access mode: <http://znaniy.com/catalog/product/996135>

17. Main issues of the theory of Soviet financial law: monograph / E.A. Rovinsky. - Moscow: Norma: INFRA-M, 2018. - URL: <https://new.znaniy.com/catalog/document?id=288829>

18. Legal regulation of auditing activities: a textbook for master's degree programs / edited by E. Yu. Gracheva, L. L. Arzumanova. - M.: Norma: INFRA-M,

2018. - ISBN 978-5-91768-876-3. - URL: <http://znanium.com/catalog/product/929126>
19. Legal regulation of accounting: textbook / ed. E. Yu. Gracheva, N. Yu. Orlova. - M.: Norma: INFRA-M, 2016. - URL: <https://new.znanium.com/catalog/document?id=355592>
20. of financial control. Types, forms, and methods of financial control and supervision: textbook for master 's degree programs / ed. E. Yu. Gracheva. – Moscow: Norma: INFRA - M , 2020. – URL: <https://new.znanium.com/catalog/document?id=357379>
21. Rozhdestvenskaya T.E. Banking supervision in the Russian Federation: a textbook for master's degree programs / T.E. Rozhdestvenskaya, A.G. Guznov. - M.: Norma: INFRA-M, 2018. – ISBN 978-5-91768-942-5. – URL: <http://znanium.com/catalog/product/968405>
22. Rozhdestvenskaya, T. E. Public banking law: a textbook for masters / T. E. Rozhdestvenskaya, A. G. Guznov. - Moscow: Prospect, 2016. - ISBN 978-5-392-21120-3. - URL: <http://ebs.prospekt.org/book/31479>
23. Financial law: textbook / ed. E. Yu. Gracheva. - Moscow.: Prospect, 2015. - 648 p. - ISBN 978-5-392-16620-6. – URL: <http://ebs.prospekt.org/book/27692> .

Tax Control Module

1. Modernization of tax control (models and methods) [Electronic resource] : monograph / ed. A.N. Romanova. - Moscow: INFRA-M: University textbook, 2010. - 320 p. - ISBN 978-5-16-003782-0. - URL: <https://new.znanium.com/catalog/product/181313>
2. Arzumanova, L. L. Legal regulation of financial control in the Russian Federation: problems and prospects [Electronic resource] : monograph / Arzumanova L.L., Boltinova O.V., Bubnova O.Yu., - 2nd ed., suppl. - Moscow: Yu.Norma: NITs INFRA-M, 2014. - 384 p. - ISBN 978-5-91768-515-1. - URL: <https://new.znanium.com/catalog/product/466110>
3. Basov S.V. Tax control over the receipt of value added tax into the budget [Text] / S. V. Basov. - M.: Market DS Corporation, 2004. - 120 p. – URL : [http : // megapro . msal . ru / MegaPro / Web](http://megapro.msal.ru/MegaPro/Web)
4. Bondarchuk A.A. Commentary on the Federal Law of May 22, 2003 No. 54-FZ "On the application cash register equipment when making cash payments and (or) payments using payment cards" (article by article): taking into account the latest sub-legislative acts and arbitration. Practices / A.A. Bondarchuk, M.V. Simonov [Electronic resource] // ConsultantPlus, 2011. – Available at: SPS Consultant Plus
5. Vasyanina, E. L. Current issues of tax law [Electronic resource] : textbook / E.L. Vasyanina; under the general editorship of S.V. Zapolsky. - Moscow: INFRA-M, 2018. - 330 p. - ISBN 978-5-16-106414-6. - URL: <https://znanium.com/catalog/product/952377>

6. Kartashov, A.V. Tax Law [Text] : short course of lectures / A.V. Kartashov; under scientific editorship E. Yu. Gracheva. - 2nd ed., revised and enlarged. - M.: YURAYT, 2013. - 211 p. – URL : [http : // megapro . msal . ru / MegaPro / Web](http://megapro.msal.ru/MegaPro/Web)
7. Kilinkarova, E. V. Tax Law of Foreign Countries [Electronic resource] : a textbook for undergraduate and graduate students / E. V. Kilinkarova. - Moscow: Yurait Publishing House, 2017. - 354 p. - ISBN 978-5-9916-4353-5. - URL: <https://urait.ru/bcode/406601>
8. Kuchеров I.I. Tax control and liability for violations of legislation on taxes and fees [Text] / Kuchеров I.I., Sudakov O.Yu., Oreshkin I.A. – M., 2001. – URL : [http : // megapro . msal . ru / MegaPro / Web](http://megapro.msal.ru/MegaPro/Web)
9. Tax Law [Electronic resource] : textbook / L. L. Arzumanova, N. M. Artemov [et al.]; editors E. Yu. Gracheva, O. V. Boltinova; Moscow State Law University named after O.E. Kutafin (MSAL). – Moscow: Prospekt, 2015. – 312 p. – URL: <http://ebs.prospekt.org/book/27690>
10. Tax Law of Russia [Electronic resource] : textbook / ed. Yu. A. Krokhina. - M.: Norma: INFRA-M, 2015. - 704 p. - URL: <http://znanium.com/catalog/product/478431>
11. Tax Disputes: Experience of Russia and Other Countries. Based on the Proceedings of the VII International Scientific and Practical Conf. [Electronic resource] : Proc. of the VII International Scientific and Practical Conf. (October 18, 2013; Moscow) ; compiled by M. V. Zavyazochnikov; edited by S. G. Pepeliaev. - M. : Statut, 2014. - 157 p. – URL : <https://new.znanium.com/catalog/product/767647>
12. Nogina O.A. Tax control: in the survey of theory [Text] . – SP 6, 2002. - URL : [http : // megapro . msal . ru / MegaPro / Web](http://megapro.msal.ru/MegaPro/Web)
13. Panskov, V. G. Taxes and taxation [Electronic resource] : textbook and practical training for applied bachelor's degree / V. G. Panskov. - 5th edition, revised and enlarged. - Moscow : URAYT Publishing House, 2017. - 382 p. - ISBN 978-5-534-00361-1. - URL: <https://urait.ru/bcode/398790>
14. Legal support for control, accounting, audit and forensic economic examination [Electronic resource] : textbook for the academic bachelor's degree / E. M. Ashmarina [et al.]; edited by E. M. Ashmarina; editor-in-chief V. V. Ershov. - Moscow: Yurait Publishing House, 2017. - 289 p. - ISBN 978-5-9916-0910-4. - URL: <https://urait.ru/bcode/398393>
15. Legal mechanism of state control and supervision: features of industry regulation [Text] : monograph / O. Yu. Bakaeva, O. Ya. Zubanova [etc.] ; edited by O. Yu. Bakaeva; reviewed by E. Yu. Grachev. - M. : Yurlitinform, 2013. - 256 p. – URL : [http : // megapro . msal . ru / MegaPro / Web](http://megapro.msal.ru/MegaPro/Web)
16. Tax evasion taxes . Problems and solutions [Text] : monograph / I. A. Maiburov, A. P. Kireenko [etc.] ; ed.: I. A. Maiburov, A. P. Kireenko, Yu. B. Ivanov. - M. : UNITY-DANA, 2013. - 383 p. – URL : [http : // megapro . msal . ru / MegaPro / Web](http://megapro.msal.ru/MegaPro/Web)
17. Shishkin, S.S. The role of tax authorities in identifying offenses and crimes (in bankruptcy proceedings and during inspections) [Text] : a teaching aid / S. S.

Shishkin. - M.: Yurlitinform, 2015. - 152 p. - URL : [http : // megapro . msal . ru / MegaPro / Web](http://megapro.msal.ru/MegaPro/Web)

Banking Supervision Module

1. Current issues of financial law: monograph / ed. E. Yu. Gracheva. - M.: Norma: INFRA-M, 2019. - URL: <https://new.znaniy.com/catalog/document?id=330862>
2. Banking Law of the Russian Federation: a textbook for master's degree programs / ed. E. Yu. Gracheva. — 3rd ed., revised and enlarged. — Moscow: Norma: INFRA-M, 2017. — 368 p. - URL: <http://znaniy.com/catalog/product/773271>
3. Banking supervision in the Russian Federation: a textbook for master's degree programs / T. E. Rozhdestvenskaya, A. G. Guznov. - M.: Norma: INFRA-M, 2018. - 176 p. - URL: <http://znaniy.com/catalog/product/968405>
4. Guznov, A. G. Regulation, Control, and Supervision in the Financial Market in the Russian Federation: A Textbook for Universities / A. G. Guznov, T. E. Rozhdestvenskaya. - 2nd ed., corrected and supplemented. - Moscow: URAYT Publishing House, 2020. - 500 p. - URL: <https://urait.ru/bcode/452365>
5. Guznov, A. G. Public-law regulation of the financial market in the Russian Federation: monograph / A. G. Guznov, T. E. Rozhdestvenskaya. - 2nd ed., revised and enlarged. - Moscow: URAYT Publishing House, 2020. - 500 p. - URL: <https://urait.ru/bcode/452383>
6. Rozhdestvenskaya, T. E. Banking Law. Public Law Regulation: Textbook and Workshop for Universities / T. E. Rozhdestvenskaya, A. G. Guznov. - 2nd ed., revised and enlarged. - Moscow: Yurait Publishing House, 2020. - 222 p. - URL: <https://urait.ru/bcode/451464>
7. Rozhdestvenskaya, T. E. Banking Law. Private Law Regulation: Textbook and Workshop for Universities / T. E. Rozhdestvenskaya, A. G. Guznov, A. V. Shamraev. - 2nd ed., revised and enlarged. - Moscow: Yurait Publishing House, 2020. - 157 p. - URL: <https://urait.ru/bcode/451466>
8. Rozhdestvenskaya, T. E. Banking Law: Textbook and Workshop for Universities / T. E. Rozhdestvenskaya, A. G. Guznov, A. V. Shamraev. - 2nd ed., revised and enlarged. - Moscow: Yurait Publishing House, 2020. - 371 p. - URL: <https://urait.ru/bcode/450385>
9. Financial supervision in the national payment system of the Russian Federation: a study guide for master's degree students / A. G. Guznov, T. E. Rozhdestvenskaya, A. A. Sitnik. - M.: Norma: INFRA-M, 2018. - 176 p. - URL: <http://znaniy.com/catalog/product/948180>
10. Legal regulation of money circulation (Monetary law): monograph / Artemov N.M., Lagutin I.B., Sitnik A.A. - M.: Yur.Norma: NIC INFRA-M, 2016. - 96 p. - ISBN 978-5-91768-756-8 - URL: <http://znaniy.com/catalog/product/558837>

Module "Responsibility for Violation of Financial Legislation"

1. Banking Law of the Russian Federation: a textbook for master's degree programs / ed. E. Yu. Gracheva. - 3rd ed., revised and enlarged. - Moscow: Norma: INFRA-M, 2017. - URL: <https://new.znaniy.com/catalog/document?pid=773271>
2. The Budget System and the System of Taxes and Fees of the Russian Federation: a textbook for graduate students / ed. E. Yu. Gracheva, O. V. Boltinova. - Moscow: Norma: INFRA-M, 2018. - 272 p. - ISBN 978-5-91768-760-5. - URL: <https://new.znaniy.com/catalog/document?pid=922260>
3. Sitnik, A. A. Responsibility for Violation of Financial Legislation: a textbook for master's degree programs / E. N. Gorlova, A. A. Sitnik, O. S. Sobol; eds. N. M. Artemov, A. A. Sitnik. - Moscow: Norma: INFRA-M, 2019. - 112 p. - ISBN 978-5-16-106186-2. - URL: <https://new.znaniy.com/catalog/product/990003>
4. Tax liability: a textbook for masters / edited by E. Yu. Gracheva, A. A. Sitnik. - Moscow: Prospect, 2018. - URL: <http://ebs.prospekt.org/book/39403>
5. Rozhdestvenskaya, T. E. Public banking law: a textbook for masters / T. E. Rozhdestvenskaya, A. G. Guznov. - Moscow: Prospect, 2016. - ISBN 978-5-392-21120-3. - URL: <http://ebs.prospekt.org/book/31479>
6. Current issues of financial law: monograph / Gracheva E.Yu. - Moscow: Yur.Norma: NITs INFRA-M, 2019. - 208 p. - ISBN 978-5-16-104406-3. - URL: <https://new.znaniy.com/catalog/product/996136>
7. Boltinova O.V. Formation and development of the budget and budget process in the Russian Federation: financial and legal aspects: monograph., M.: Elit, 2008. // Electronic library of the University. – URL : <http://megapro.msal.ru/MegaPro/Web>
8. A Textbook for Master's Degree Students / O.V. Boltinova, I.V. Petrova; edited by O.V. Boltinova . – Moscow : Norma : INFRA - M , 2018. – URL : <https://new.znaniy.com/catalog/document?id=328428>
9. Boltinova O.V. Budget Law: a textbook for master's degree programs / O.V. Boltinova. - 3rd ed., revised. - M.: Norma: INFRA-M, 2018. - URL : <https://new.znaniy.com/catalog/document?id=30583>
10. Bubnova O. Yu. Legal regulation of accounting and tax accounting: a textbook for master's degree students / O. Yu. Bubnova, A. V. Kartashov, N. Yu. Orlova; ed. E. Yu. Gracheva, N. Yu. Orlova. - M.: Norma: INFRA-M, 2018. - URL : <https://new.znaniy.com/catalog/document?id=329202>
11. Guznov A.G. Insurance supervision in the Russian Federation / Guznov A.G., Rozhdestvenskaya T.E., Sitnik A.A. - M., 2018. - URL : <https://new.znaniy.com/catalog/document?pid=948181>
12. Guznov A.G. Financial supervision in the national payment system of the Russian Federation / Guznov A.G., Rozhdestvenskaya T.E., Sitnik A.A. - M., 2018. - URL : <https://new.znaniy.com/catalog/document?id=309264>
13. Guznov, A. G. Financial market organizations and financial and legal mechanisms for resolving their insolvency: monograph / A. G. Guznov, T. E. Rozhdestvenskaya. - M.: Norma: INFRA-M, 2016. - ISBN: 978-5-91768-751-3. - URL: <https://new.znaniy.com/catalog/document?pid=557810>
14. Commentary on the Budget Code of the Russian Federation (article by article) / L. L. Arzumanova, N. M. Artemov, O. V. Boltinova [et al.]; edited by E. Yu.

Gracheva. - 3rd ed., revised and enlarged. - Moscow: Prospect, 2016. - 688 p. ISBN 978-5-392-21088-6 - URL: <http://ebs.prospekt.org/book/31475>

15. Korotkova O.V. Subjects of tax relations: a textbook for masters / Korotkova O.V., Lagkueva I.V., Sobol O.S.; ed. Yu.K. Tsaregradskaya, O.S. Sobol. - Moscow: Prospect, 2018. - URL : <http://ebs.prospekt.org/book/38559>

16. Tax Law: a textbook for universities / S. G. Pepeliaev, R. I. Akhmetshin, S. V. Zhestkov [et al.]; edited by S. G. Pepeliaev. - Moscow: Alpina Publishing House, 2016. - 796 p. ISBN 978-5-9614-4891-7. - URL: <https://new.znaniy.com/catalog/product/915081>

17. Tax control. Tax audits: a textbook for master's degree programs / edited by O.V. Boltinova, Yu.K. Tsaregradskaya. - Moscow: Norma: INFRA-M, 2018. - URL : <https://new.znaniy.com/catalog/document?pid=934384>

18. Responsibility for Violation of Financial Legislation: A Scientific and Practical Guide / I.I. Kuchеров et al.; edited by I.I. Kuchеров. - Moscow: NITs INFRA-M: IZiSP, 2014. - 225 p. - URL: <https://new.znaniy.com/catalog/product/1002084>

19. Legal regulation of auditing activities: a textbook for master's degree programs / edited by E. Yu. Gracheva, L. L. Arzumanova. - M.: Norma: INFRA-M, 2018. - URL : <https://new.znaniy.com/catalog/document?id=300653>

20. Legal regulation of accounting: textbook / ed. and compiled by Gracheva E. Yu., Arzumanova L. L., Boltinova O. V., Bubnova O. Yu. - M.: Yur.Norma: NITs INFRA-M, 2019. - 320 p. - Text: electronic. - URL: <https://new.znaniy.com/catalog/product/1011095>

21. Gracheva, E. Yu. Legal regulation of financial control. Types, forms, and methods of financial control and supervision: textbook for master's degree programs / ed. E. Yu. Gracheva. - Moscow: Norma: INFRA-M, 2020. - 208 p. - ISBN 978-5-16-106958-5. - URL: <https://new.znaniy.com/catalog/product/1087549>

22. Rozhdestvenskaya T.E. Banking supervision in the Russian Federation: a textbook for master's degree programs / T.E. Rozhdestvenskaya, A.G. Guznov. - M.: Norma: INFRA-M, 2018. - URL : <https://new.znaniy.com/catalog/document?id=320733>

23. Guznov, A. G. Public-law regulation of the financial market in the Russian Federation: monograph / A. G. Guznov, T. E. Rozhdestvenskaya. - 2nd ed., revised and enlarged. - Moscow: URAYT, 2020. - 500 p. - ISBN 978-5-534-10168-3. - URL: <https://urait.ru/bcode/452383>

24. Guznov, A. G. Regulation, Control, and Supervision in the Financial Market in the Russian Federation: a textbook for universities / A. G. Guznov, T. E. Rozhdestvenskaya. - 2nd ed., corrected. and additional. - Moscow: URAYT, 2020. - 500 p. - ISBN 978-5-534-09973-7. - URL: <https://urait.ru/bcode/452365>

Module "Legal Regulation of Federal Taxes"

1. Bayanduryan, G. L. Federal taxes and fees [Electronic resource] : textbook / G.L. Bayanduryan, A.A. Polidi, M.L. Osadchuk; under general ed. G.L. Bayanduryan. - Moscow: Master: NIC INFRA-M, 2013. - 240 p. - URL: <https://new.znaniy.com/catalog/product/396006>

2. Budget system and system of taxes and fees of the Russian Federation [Electronic resource] : textbook for master's degree students / ed. E. Yu. Gracheva, O. V. Boltinova. - Moscow: Norma: INFRA-M, 2017. - 272 p. - ISBN 978-5-16-105119-1. - URL: <https://znanium.com/catalog/product/566891>
3. Kilinkarova, E. V. Tax Law of Foreign Countries [Electronic resource] : a textbook for undergraduate and graduate students / E. V. Kilinkarova. - Moscow: Yurait Publishing House, 2016. - 354 p. - ISBN 978-5-9916-4353-5. - URL: <https://urait.ru/bcode/391189>
4. Artemov N.M. Legal basis of taxation in the Russian Federation [Text] / Artemov N.M., Ashmarina E.M. - M., 2003. - URL: <http://megapro.msal.ru/MegaPro/Web>
5. Kustova M.V. Tax Law of Russia [Text] : textbook / Kustova M.V., Nogina O.A.; editor N.A. Sheveleva. - M.: Jurist, 2001. - URL: <http://megapro.msal.ru/MegaPro/Web>
6. Kuchеров I.I. Tax control and liability for violations of legislation on taxes and fees [Text] / Kuchеров I.I., Sudakov O.Yu., Oreshkin I.A. - M., 2001. - URL: <http://megapro.msal.ru/MegaPro/Web>
7. Tax systems of foreign countries [Text] : textbook for universities / M. Ya. Ioffe, V. G. Knyazev [et al.]; edited by prof. V. G. Knyazev, prof. D. G. Chernik. – M.: Law and Right, UNITY, 1997. – URL : <http://megapro.msal.ru/MegaPro/Web>
8. Marshavina, L. Ya. Taxes and taxation [Electronic resource] : textbook for applied bachelor's degree / L. Ya. Marshavina, L. A. Chaikovskaya; editors-in-chief L. Ya. Marshavina, L. A. Chaikovskaya. - Moscow: URAYT Publishing House, 2016. - 503 p. - ISBN 978-5-9916-3887-6. - URL: <https://urait.ru/bcode/390762>
9. Tax Law [Electronic resource] : textbook for universities / S. G. Pepeliaev, R. I. Akhmetshin, S. V. Zhestkov [et al.]; edited by S. G. Pepeliaev. - Moscow: Alpina Publishing House, 2016. - 796 p. - ISBN 978-5-9614-4891-7. - URL: <https://new.znanium.com/catalog/product/915081>
10. Nogina O.A. Tax control: theoretical issues [Text] . – St. Petersburg, 2002. – URL : <http://megapro.msal.ru/MegaPro/Web>
11. Shchekin D.M. Legal presumptions in tax law [Text] : study guide / edited by S.G. Pepeliaev. - M.: Academic Law University, 2002. - URL: <http://megapro.msal.ru/MegaPro/Web>

The module "Legal Regulation of Regional and Local Taxes. Special Tax Regimes"

1. Budget system and system of taxes and fees of the Russian Federation [Electronic resource] : textbook for master's degree programs / ed. by E. Yu. Gracheva, O. V. Boltinova. - Moscow: Norma: INFRA-M, 2017. - 272 p. - ISBN 978-5-16-105119-1. - URL: <https://znanium.com/catalog/product/566891>
2. Karpov E. S. Regional and local taxes [Electronic resource] / E. S. Karpov. – Vladimir: VYU FSIN of Russia, 2011. - 100 p. - ISBN 978-5-93035-310-5. - URL: <https://new.znanium.com/catalog/product/358071>

3. Special tax regimes and special economic zones [Electronic resource] : textbook / edited by Malis N.I. - Moscow: Magistr: NITs INFRA-M, 2017. - 120 p. - ISBN 978-5-9776-0465-9. - URL: <https://new.znaniy.com/catalog/product/907490>
4. Artemov N.M. Legal basis of taxation in the Russian Federation [Text] / Artemov N.M., Ashmarina E.M. - M., 2003. - URL: <http://megapro.msal.ru/MegaPro/Web>
5. Bazarov B.B. Limitation period in Russian tax law [Electronic resource] : monograph / edited by E.Yu. Gracheva. - M.: Prospekt, 2016. - URL: <http://ebs.prospekt.org/book/33136>
6. Kustova M.V. Tax Law of Russia [Text] : textbook / Kustova M.V., Nogina O.A.; editor N.A. Sheveleva. - M.: Jurist, 2001. - URL: <http://megapro.msal.ru/MegaPro/Web>
7. Kucherov I.I. Tax control and liability for violations of legislation on taxes and fees [Text] / Kucherov I.I., Sudakov O.Yu., Oreshkin I.A. - M., 2001. - URL: <http://megapro.msal.ru/MegaPro/Web>
8. Lisitsa V.N. Special economic zones in the Russian Federation [Text] . - Novosibirsk: RIF-Novosibirsk, 2010. - URL: <http://megapro.msal.ru/MegaPro/Web>
9. Morozova L.L. Simplified taxation system for organizations and individual entrepreneurs [Text] / L. L. Morozova. - 2nd ed. - St. Petersburg: Aktiv, 2003. - URL: <http://megapro.msal.ru/MegaPro/Web>
10. Shchekin D.M. Legal presumptions in tax law [Text] : study guide / edited by S.G. Pepeliaev. - M.: Academic Law University, 2002. - URL: <http://megapro.msal.ru/MegaPro/Web>

Tax Administration Module

1. Tax Administration: A Textbook for Universities, 2nd Edition / Lyapina T.M. – Moscow: Yurait, 2020/ - 235 p. - URL: <https://urait.ru/book/nalogovoe-administrirovaniye-444849>
2. Aronov, A. V. Tax policy and tax administration: a textbook / Aronov A. V., Kashin V. A., - 2nd ed. - Moscow: Master: NITs INFRA-M, 2019. - 544 p. - ISBN 978-5-16-105155-9. - URL: <https://new.znaniy.com/catalog/product/1002046>
3. Bachurin D.G. Tax process as a legal basis for tax administration // Russian Law Journal. - 2016. - N 5. - Available at: SPS Consultant Plus
4. Gogolev A.M. Problems of legal regulation of public administration in the field of taxes and fees // Financial law. - 2016. - N 3. - Available at: SPS Consultant Plus
5. Dorofeeva, N.A. Tax administration: Textbook / Dorofeeva N.A., Brilon A.V., Brilon N.V. - Moscow: Dashkov and K, 2016. - 296 p. - ISBN 978-5-394-01990-6. - URL: <https://new.znaniy.com/catalog/product/312426>

6. Efremova T.A. Increasing the efficiency of tax administration as a necessary condition for the development of the tax system // Taxes. - 2017. - N 2. - Available at: SPS Consultant Plus

V. LOGISTICS AND SOFTWARE SUPPORT FOR THE STATE FINAL CERTIFICATION

5.1. Licensed software

1. Kaspersky Anti-Virus 50 users
2. Consultant Plus 1 pc. for 5 users

5.2. List of electronic library systems (ELS)

1. Electronic library system "EBS Znanium.com" (<https://znanium.com>);
2. Electronic library system "EBS Book.ru" (<https://www.book.ru>);
3. Electronic library system "EBS Yurait" (<https://biblio-online.ru>).

5.3. Logistics

The following main technical means are used in the process of conducting the state final certification:

- a room equipped with technical training aids;
- computers equipped with PowerPoint, multimedia equipment for demonstrating presentations and a podium for the speaker.