

**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 ATTESTATION PROGRAM

**PREPARATION FOR THE DEFENSE PROCEDURE AND
DEFENSE OF THE GRADUATION QUALIFICATION WORK
(including assessment materials)**

B3.02(D)

recruitment year - 2024

The code and name of the training area:	40.04.01 Jurisprudence
The level of high education:	magister
Orientation (profile) of HE Program:	Master of International and Russian Tax Law
Form of education:	Full-time
Qualification:	Magister

Moscow – 2025

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Preparation for the Defence Procedure and Defence of the Graduation

Qualification Work (including assessment materials): the state final attestation program Machekhin V.A., Moscow: Publishing Center of O.E. Kutafin University (MGUA), 2025

The program is compiled in accordance with the requirements of the Federal State Educational Standard for High Education.

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I. GENERAL PROVISIONS

1.1. Goals s and Objectives of the State Final Attestation

The State Final Attestation is aimed at establishing the compliance of the level of graduates' professional training with the requirements of the Federal State Educational Standard of Higher Education in the field of study 40.04.01 Jurisprudence, specialization (profile) "Master of International and Russian Tax Law" (hereinafter – the Master's program).

The State Final Attestation for graduates of the Master's program is conducted in the form of 2 attestation tests:

Preparation for and taking the State Examination;

Preparation for the defense procedure and defense of the Graduation Qualification Work in the form of a Master's Thesis.

The Graduation Qualification Work (hereinafter - GQW), performed in the form of a Master's Thesis during the period of practical training and research work, is the final stage of the state final examinations and aims to systematize, generalize, and consolidate the graduate's theoretical knowledge, practical skills, universal and professional competencies. The GQW must be an independent and logically complete work related to solving tasks of the type of activity for which the student is preparing.

When performing the Master's Thesis, the student must demonstrate his/her ability, based on the acquired advanced knowledge, skills, and formed competencies, to independently solve tasks in the field of his/her professional activity at a modern level, competently present special information, scientifically argue and defend his/her point of view. The GQW is a scientific research of a theoretical or applied nature, aimed at obtaining and applying new knowledge. The logical completeness of the GQW implies the integrity and internal unity of the work, the interconnectedness of the goal, objectives, methodology, structure, and completeness of the research results. The independence of the GQW implies its originality, the fundamental novelty of the presented information, provisions and conclusions, or a conceptually new generalization of previously known information and provisions. The results of the GQW can be used both for further theoretical and applied research and for direct application in various fields of professional legal activity.

1.2. Place of Preparation for the Defense Procedure and Defense of the Graduation Qualification Work (Dissertation) in the Structure of the CPEP HE

The discipline (module) "Preparation for the Defense Procedure and Defense of the Graduation Qualification Work" belongs to Block 3: State Final Attestation of the Core Professional Educational Program of Higher Education.

1.3. Formed Competencies and Their Achievement Indicators (Planned Results of Mastering the Preparation for the Defense Procedure and Defense of the Graduation Qualification Work (Dissertation))

1.3.1. Requirements for the Preparation of the Graduation Qualification Work for Admission to Defense

In the process of completing the GQW, the student must demonstrate the ability to independently conduct scientific research, set and solve professional tasks, professionally present special information, scientifically argue and defend his/her point of view, relying on the formed competencies.

This purpose of the GQW implies that during the work on it and its public defense, the following educational tasks defined by the requirements of the FSES HE for the results of mastering the CPEP HE are solved:

Deepening, systematization, and integration of theoretical skills and practical knowledge in the field of Master's training and the specialization (profile) of the CPEP;

Development of the ability to practically evaluate and generalize theoretical provisions, use modern methods and approaches in solving problems in the researched field;

Formation of skills in planning and conducting scientific research, processing scientific information, analyzing, interpreting, and arguing the results of the conducted research;

Development of the ability to apply the acquired knowledge in solving applied tasks in the field of study, developing scientifically based recommendations and proposals;

Consolidation of skills in presentation, public discussion, and defense of the obtained scientific results, developed proposals and recommendations.

The Graduation Qualification Work must be performed on a relevant topic corresponding to the state and prospects of the development of science, legislation, law enforcement and human rights practice. The topic is determined by the student in agreement with the scientific supervisor. When choosing a topic, it is advisable to consider the sphere of scientific interests of the Master's student and his/her

scientific supervisor, the topics of previously completed term and qualification works by the student, and the sphere of his/her future professional activity. The scientific supervisor assists the student in drawing up a plan for the Master's Thesis and a schedule for its preparation, selecting literature, determining the methodology for collecting and summarizing empirical and sociological material, and checks the progress and result of the work.

The GQW must contain the author's judgments based on a deep study of scientific literature. Therefore, the volume of used literary sources is also taken into account when assessing the quality of the thesis. The selection and study of literature is the most important part of the student's independent scientific work.

A student is admitted to the defense of the Graduation Qualification Work on the basis of an order for admission to the state final attestation, who has successfully passed the state exam, submitted the graduation qualification work and received a review from the scientific supervisor and an external review, and received a report-analysis of the text of the work regarding the degree of independence of the graduation qualification work (anti-plagiarism report).

The share of borrowings in the text and the share of citations used in the text cannot exceed 35% each.

Preparation of the GQW is carried out throughout the entire period of study in the Master's program within the framework of research work (hereinafter - R&D) and practices provided for by the CPEP HE. The procedure for working on the GQW involves a certain sequence of stages of its implementation, including the choice of the research topic, planning, organization and types of research work at each stage of preparing the Master's work, as well as fulfilling the requirements for reporting documentation reflecting the intermediate results of the Master's student's work on the GQW. Within the framework of the R&D, discussions of current issues in the relevant field of scientific knowledge, various approaches and methods of research work, as well as topics, plans, intermediate results of the GQW preparation, and texts of abstracts are provided. Preparation of the GQW is also carried out during the practical training provided for in the CPEP HE.

When choosing a topic for the GQW, its relevance, compliance with the specialization (profile) of the Master's program and the work plans of the graduating department, as well as the scientific and practical interests of the student are taken into account. The definition of the GQW topic is preceded by preliminary work on formulating a scientific problem and forecasting research results.

Stages of preparing the GQW, performed in the form of a Master's Thesis:

Preliminary work on determining the problem, goal, objectives, structure and prospects of the research, formulating the research topic;

Search, selection and systematization of published and unpublished sources on the topic of the GQW, including current domestic and foreign scientific literature;

Compiling and maintaining one's own electronic database;

Study, analysis and qualitative assessment of sources based on a defined methodology, using scientific research methods;

Development of the methodology and technique for conducting the experiment, its practical implementation;

Selection of factual material, empirical data;

Processing, analysis, systematization and fixation (author's text) of the selected materials, including original scientific results;

Structuring scientific information, including clarifying and detailing the structure of the GQW, clarifying the subject, goal, objectives and methods of the research;

Sequential (by chapters) presentation of the text of the work to the scientific supervisor, consultant, correction of the text taking into account the comments made;

Presentation of preliminary scientific results (tentative conclusions, theoretical provisions, practical recommendations) at scientific conferences, round tables, in the form of a report at a meeting of the graduating department and research seminars;

Organization of additional experiments or developments, revision of the author's text (including based on practical training materials);

General analysis with the scientific supervisor (consultant) and participants of the professional seminar of the work done, assessment of the degree of compliance of the obtained results with the goal and objectives of the GQW, its scientific novelty and practical significance;

Formatting the GQW (including appendices) in accordance with the established requirements;

Preparation of the abstract text and report for the preliminary defense at the meeting

of the graduating department and public defense of the GQW at the meeting of the State Attestation Commission (SAC), discussion of draft texts with the scientific supervisor.

1.3.2. The volume of the state final attestation is 9 credit units or 324 academic hours. From the volume of the state final attestation, 6 credit units or 216 academic hours are allocated for the preparation for the defense procedure and defense of the graduation qualification work (including assessment materials).

1.3.3. List of Formed Competencies Correlated with the Planned Results of Mastering the Program in the Process of Completing and Defending the Graduation Qualification Work

Universal Competencies:

UC-4, UC-5

General Professional Competencies:

OPC-1, OPC-4, OPC-5, OPC-6, OPC-7

Professional Competencies:

PC-1; PC-2; PC-3; PC-4; PC-5

№	Competency Code	Name of Formed Competencies	Competency Achievement Indicator (Planned Result of Mastering the Discipline/Module)
1	UC-4	Ability to apply modern communication technologies, including in a foreign language(s), for academic and professional interaction	IUC 4.1 Establishes and develops professional contacts in accordance with the needs of joint activities, including information exchange and development of a unified interaction strategy. IUC 4.2 Composes, translates and edits various academic texts (abstracts, essays, reviews, articles, etc.). IUC 4.3 Presents the results of academic and professional activities at various public events, including international ones, choosing the most appropriate format. IUC 4.4 Argues and constructively defends one's positions and ideas in academic and professional discussions in the state language of the Russian Federation and a foreign language.
2	UC-5	Ability to analyze and take into account cultural diversity in the process of intercultural interaction	IUC 5.1 Analyzes the most important ideological and value systems formed in the course of historical development; substantiates the relevance of their use in social and professional interaction. IUC 5.2 Builds social professional interaction taking into account the characteristics of the main forms of scientific and religious consciousness, business and general culture of representatives of other ethnic groups and religions, various social groups. IUC 5.3 Ensures the creation of a non-discriminatory environment of interaction when performing professional tasks.
3		Ability to analyze non-	IOPC 1.1 Knows the basic and special concepts and

	OPC-1	standard situations of law enforcement practice and propose optimal solutions	patterns of formation, functioning and development of law. IOPC 1.2 Able to independently analyze non-standard situations of law enforcement practice, identify, and evaluate them. IOPC 1.3 Formulates optimal ways to solve a non-standard situation of law enforcement practice. IOPC 1.4 Possesses skills in making decisions in non-standard situations of law enforcement practice, taking into account ethical principles, norms and rules.
4	OPC-4	Ability to argue a legal position on a case in writing and orally, including in adversarial processes	IOPC 4.1 Builds oral and written speech logically, argumentatively and legally competently, presents facts and circumstances, expresses a legal position. IOPC 4.2 Correctly applies legal vocabulary when carrying out professional communication.
5	OPC-5	Ability to independently draft legal documents and develop drafts of normative acts	IOPC 5.1 Knows the basic and specific rules for drafting legal documents, types of regulatory legal acts, types of law-making. IOPC 5.2 Possesses skills in drafting legal documents and developing drafts of normative (individual) legal acts in accordance with the profile of his/her professional activity.
6	OPC-6	Ability to ensure compliance with the principles of lawyer ethics, including taking measures to prevent corruption and suppress corruption (other) offenses	IOPC 6.1 Demonstrates readiness to honestly and conscientiously perform professional duties based on the principles of legality, impartiality and justice, respect for the honor and dignity, rights and freedoms of man and citizen. IOPC 6.2 Possesses a high level of personal and legal culture, maintains qualifications and professional knowledge at a high level. IOPC 6.3 Identifies corruption risks, assesses and suppresses corrupt behavior, develops and implements measures to identify and eliminate conflicts of interest.
7	OPC-7	Ability to apply information technologies and use legal databases to solve professional activity tasks, taking into account information security requirements	IOPC 7.1 Understands the principles of operation of modern information technologies. IOPC 7.2 Able to select modern information technologies necessary for solving specific professional tasks. IOPC 7.3 Possesses skills in using modern information technologies necessary for solving specific professional tasks. IOPC 7.4 Demonstrates readiness to solve professional activity tasks taking into account information security requirements.
8	PC-1	Ability to develop regulatory legal acts and local legal acts in specific spheres of legal activity	IPC 1.1 Determines the necessity for preparing regulatory legal acts and normative documents in the sphere of his/her professional activity and their industry affiliation. IPC 1.2 Applies the main techniques of legislative drafting when preparing regulatory legal acts in the sphere of his/her professional activity. IPC 1.3 Observes the rules of legal technique when preparing normative documents in the sphere of his/her professional activity.
9	PC-2	Ability to apply	IPC 2.1 Knows legal principles and current regulatory

		regulatory legal acts in relevant spheres of professional activity, implement norms of substantive and procedural law	legal acts, taking into account the specifics of individual branches of law. IPC 2.2 Understands the features of various forms of law implementation. IPC 2.3 Establishes factual circumstances of legal significance. IPC 2.4 Determines the nature of the legal relationship and the applicable norms 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.
10	PC-3	Ability to provide legal consultations and opinions in various spheres of legal activity	IPC 3.1 Able to provide legal consultations and opinions in various spheres of legal activity. IPC 3.2 Knows and applies the rules for drafting a legal opinion and written consultation. IPC 3.3 Develops various options for solving specific tasks based on legal norms and obtained analytical data.
11	PC-4	Ability to provide legal assistance to citizens, organizations, and other subjects in specific spheres of legal activity	IPC 4.1 Determines the purpose of applying for legal assistance, establishes legally significant circumstances of the case. IPC 4.2 Determines possible ways to solve the legal problem, develops a plan for their implementation, highlights their advantages and disadvantages. IPC 4.3 Knows and observes the rules of effective communication when providing legal assistance and legal services.
12	PC-5	Ability to plan and organize scientific research, participate in research works on legal problems; ability to develop one's own scientific project	IPC 5.1 Demonstrates the ability to analyze and summarize the results of research works using modern achievements of scientific knowledge, advanced domestic and foreign experience. IPC 5.2 Demonstrates the ability to participate in research activities, collect and primarily process empirical information based on the use of modern methods and technologies of data processing, computer and communication tools, use the results of scientific research to prepare analytical notes, reviews, reports and recommendations. IPC 5.3 Demonstrates the ability to define and structure a research problem in the field of professional activity, argue an independent choice, justify the object, subject, goals, objectives and methods of research on a current topic in the professional field and organizationally ensure their implementation.

II. QUALITY ASSESSMENT OF THE PREPARATION AND DEFENSE OF THE GRADUATION QUALIFICATION WORK (DISSERTATION)

2.1. Description of Indicators and Criteria for Assessing Competencies and Their Achievement Indicators, Assessment Scales during the GQW Defense

The GQW is designed to reveal the level of mastery of universal and professional competencies and their achievement indicators, in accordance with the requirements of the Federal State Educational Standard of Higher Education. Therefore, during the defense of the GQW, the formation of competencies in students is assessed, the relevance of the research topic, compliance with the requirements for the volume and formatting of the GQW, the correspondence of the GQW structure to the goal and objectives of the work, the depth of the topic coverage, and the level of speech culture are taken into account.

The following indicators and assessment scale are used when evaluating the graduation qualification work and its defense:

A grade of "Excellent" is given if:

The topic of the graduation qualification work is relevant;

The student has a thorough command of theoretical and practical material on the topic of the graduation qualification work;

The student is able to identify and competently formulate one or two problems and propose options for their resolution;

The graduation qualification work is successfully defended: the report is skillfully and competently structured, competent answers are given to the questions of the examination committee members;

The graduation qualification work has a positive review from the supervisor and a positive external review;

The student received recommendations to continue the declared scientific research;

The student can maintain a discussion during the defense of the graduation qualification work on the researched issues.

A grade of "Good" is given if:

The topic of the graduation qualification work is relevant;

The student has a command of the theoretical material on the research topic, but is sometimes inaccurate when answering questions;

The student is able to identify and formulate one problem;

There are individual minor shortcomings in certain aspects of the graduation qualification work.

A grade of "Satisfactory" is given if:

The structure and formatting of the graduation qualification work generally comply with the established requirements, but there are shortcomings;

The work does not provide justification for the proposed measures, the student is poorly oriented in what he/she is reporting on;

The defense presentation is not illustrated with visual materials;

The defense presentation is poorly structured;

There are errors in the answers to the questions of the chairman and members of the examination committee.

A grade of "Unsatisfactory" is given if:

The work, in terms of structure and content, does not meet the requirements of the methodological guidelines for the completion of the graduation qualification work;

The topic of the work is not disclosed;

The conclusions and recommendations are declarative in nature;

The work received a negative review from the scientific supervisor and a negative external review;

During the defense, the student finds it difficult to answer the questions posed on the topic, does not know the theory of the issue, makes significant errors in the answer, and handouts are not prepared for the defense.

Table 1. Assessment Criteria and Indicators for the GQW Defense

Excellent	Good	Satisfactory	Unsatisfactory
1. Relevance of the Research Topic			
The relevance of the topic is comprehensively argued, the goal and objectives of the research are clearly defined. The essence of the problem situation is revealed, the need for an operational solution to the posed problem for the branch of science and practice is argued. The practical significance of the research, including theoretical, is defined by the possibilities of applied use of its results (with indication of the application area and efficiency assessment). The work reflects the correspondence between	The relevance of the topic is argued, the goal and objectives of the work are defined. The essence of the problem situation is revealed, the need for an operational solution to the posed problem for the branch of science and practice is argued. The practical significance of the research, including theoretical, is defined by the possibilities of applied use of its results (with indication of the application area and efficiency assessment). The work reflects the correspondence between the goal, content and	The relevance of the topic is argued, but the goal and objectives of the work are not clearly defined. The essence of the problem situation is not revealed, the practical significance of the research is not defined, the correspondence between the goal, content and results of the research is not reflected. The graduate did not fully demonstrate the ability to analyze regulatory legal acts	The relevance of the topic is insufficiently argued, the goal and objectives of the work are not clearly defined. The essence of the problem situation is not revealed, the practical significance of the research is not defined, the correspondence between the goal, content and results of the research is not reflected. The graduate did not demonstrate the ability to analyze regulatory legal acts and could not formulate his/her own conclusions for the purpose of developing new provisions.

the goal, content and results of the research, the graduate's ability to analyze regulatory legal acts and formulate his/her own conclusions is visible.	results of the research, the graduate's ability to analyze regulatory legal acts and formulate his/her own conclusions is visible.	and did not fully formulate his/her own conclusions.	
2. Compliance with Volume and Formatting Requirements			
The volume and formatting of the work comply with all requirements of the Regulations on the Graduation Qualification Work.	The volume and formatting of the work comply with the main requirements of the Regulations on the Graduation Qualification Work.	The volume and formatting of the work do not fully comply with the main requirements of the Regulations on the Graduation Qualification Work.	The volume and formatting of the work do not comply with the main requirements of the Regulations on the Graduation Qualification Work.
3. Depth of Topic Coverage			
The author uses diverse research methods adequate to the set tasks, is able to analyze and generalize methodological and pedagogical experience. Objective data were obtained as a result of the research; conclusions and proposals correspond to the goal and objectives of the research.	The author competently uses research methods, is able to analyze and generalize methodological and pedagogical experience. Objective data were obtained as a result of the research; conclusions and proposals correspond to the goal and objectives of the research.	The author has a poor command of research methods, superficially analyzes advanced experience. Conclusions and proposals do not correspond to the goal and objectives of the research.	The author has a poor command of research methods, cannot provide examples of advanced experience in the research field. Conclusions and proposals do not correspond to the goal and objectives of the research.
4. Level of GQW Defense			
The work was completed according to the schedule. In the presentation, the author demonstrated the ability to select the most significant theoretical provisions and practical results of his/her work. The student can freely conduct a scientific discussion on the research topic. The presentation was convincingly illustrated with appropriate diagrams, tables, etc. The presentation time limit was observed.	The work was completed according to the schedule. In the presentation, the author reflected the most significant results of the research, answered the questions of the SEC members quite confidently, but some answers were of a general nature. The presentation has illustrative and demonstration materials, but they do not fully reflect the nature of the work. The presentation time limit was observed.	The work schedule was violated. The author could not reveal the main advantages of his/her work in the presentation. Answers to the questions of the SEC members are insufficiently convincing, evasive, vague. The presentation lacked illustrative and demonstration materials, although the nature of the work suggested their presence. The presentation time	The work was completed with serious violations of the schedule. The author could not convincingly explain the results of his/her work in the presentation. The author did not answer the questions of the SEC member. The presentation lacked illustrative and demonstration materials, although the nature of the work suggested their presence. The presentation time limit was not observed.

		limit was observed.	
Level of the Graduate's Speech Culture			
Ability to build oral speech accurately, clearly, correctly, and argumentatively, to possess skills of logical presentation of thoughts during the speech and during the discussion. The graduate demonstrated scientific erudition, ability to analyze, highlight the essence of the problem, generalize, prove, and draw conclusions.	Ability to build oral speech accurately, clearly, correctly, and argumentatively, to possess skills of logical presentation of thoughts during the speech and during the discussion. The graduate demonstrated the ability to analyze, highlight the essence of the problem, generalize, prove, and draw conclusions.	The graduate cannot clearly argue points, logically build oral speech, does not possess skills of logical presentation of thoughts during the speech and during the discussion, does not know how to highlight the essence of the problem, generalize, prove, draw conclusions. There is speech redundancy, verbosity or, conversely, poor, meager, monosyllabic speech in linguistic terms, insufficient vocabulary.	The graduate is unable to convey his/her thought, logically explain his/her conclusions during the speech and during the discussion, does not know how to highlight the essence of the problem, generalize, prove, draw conclusions. There is speech redundancy, stylistic carelessness, verbosity or, conversely, poor, meager, monosyllabic speech in linguistic terms, insufficient vocabulary. The vagueness of thought presentation indicates the uncertainty of the author's ideas about the subject of speech.

2.2. Sample List of Topics for Graduation Qualification Works

1. A sample list of topics for graduation qualification works for students in the field of study 40.04.01 Jurisprudence, specialization (profile) "Financial and Tax Consulting":
2. Legal regulation of automatic exchange of financial information of the Russian Federation with foreign states: theory and practice.
3. Legal regulation of taxation of foreign organizations in the Russian Federation.
4. Features of taxation of controlled foreign companies: legal basis and law enforcement practice.
5. Transfer pricing: tax and legal basis.
6. Tax and legal regulation of foreign economic activity.
7. Legal regulation of taxation of foreign business in Russia.
8. Features of taxation of cross-border operations.
9. Legal regulation of taxation in the field of intellectual rights.
10. Legal status of the taxpayer and tax agent in tax relations with a foreign element: comparative legal analysis.
11. Features of the legal status of foreign persons in tax legal relations.
12. Tax control of transfer pricing in the Russian Federation: legal problems

and development prospects.

13. Interdependence of persons: features of taxation.

14. Legal regulation of controlled transactions in tax relations.

15. Legal nature of thin capitalization rules: problems of law enforcement in the Russian Federation.

IV. PROCEDURE FOR THE DEFENSE OF THE GRADUATION QUALIFICATION WORK

The defense of the graduation qualification work is conducted subject to the following conditions:

Presence of at least two-thirds of the members of the State Examination Commission;

Presence of the student;

Availability of the graduation qualification work approved by the scientific supervisor of the Master's program, presentation for the defense of the graduation qualification work, certificate of checking the graduation qualification work for the volume of borrowings, review of the scientific supervisor and an external review, signed by the scientific supervisor and the reviewer, respectively.

The defense of the graduation qualification work is of the nature of a scientific discussion and proceeds in the following order:

The student delivers a scientific report using presentation material. The speaking time is no more than 10 minutes;

The student answers questions from the members of the State Examination Commission and those present at the defense;

The review of the scientific supervisor is read out;

The external review of the graduation qualification work is read out;

The student answers questions and comments from the scientific supervisor and the reviewer;

Scientific discussion on the graduation qualification work.

The decision of the State Examination Commission based on the results of the defense of the graduation qualification work is made at a closed meeting by open voting by a majority vote of the members of the State Examination Commission participating in the meeting.

In case of an equal number of votes, the chairman of the commission has the casting vote.

If the scientific supervisor of the student is a member of the State Examination Commission, he/she does not participate in the voting. The results of the defense of the graduation qualification work are announced to the student on the same day.

During the defense of the graduation qualification work, a presentation is used, reflecting the results achieved by the author and proposals for improving the current legislation. The text of the presentation should not duplicate the content of

the report. The speaker's speech explains the diagrams, tables, and graphs used in the presentation. When preparing the presentation, it is recommended to correlate the number of slides with the need to cover all the main issues of the work, the conclusions and scientific results obtained, and not to exceed the allotted time for the defense.

V. LOGISTICS AND TECHNICAL SUPPORT

5.1. Provision of the Educational Process with Other Library and Information Resources and Means of Supporting the Educational Process

financial law:

1. Constitutional and Core Legislative Acts

Constitution of the Russian Federation // Rossiyskaya Gazeta. 1993. No. 237.

Budget Code of the Russian Federation No. 145-FZ of July 31, 1998 // Collection of Legislation of the Russian Federation (SZ RF). 1998. No. 31. Art. 3823.

Criminal Code of the Russian Federation No. 63-FZ of June 13, 1996 // SZ RF. 1996. No. 25. Art. 2954.

Federal Constitutional Law No. 2-FKZ of December 17, 1997 "On the Government of the Russian Federation" // SZ RF. 1997. No. 51. Art. 5712.

Federal Law No. 115-FZ of August 7, 2001 "On Countering the Legalisation (Laundering) of Proceeds from Crime and the Financing of Terrorism" // SZ RF. 2001. No. 33 (Part 1). Art. 3418.

Federal Law No. 86-FZ of July 10, 2002 "On the Central Bank of the Russian Federation (Bank of Russia)" // SZ RF. 2002. No. 28. Art. 2790.

Federal Law No. 41-FZ of April 5, 2013 "On the Accounts Chamber of the Russian Federation" // SZ RF. 2013. No. 14. Art. 1649.

Federal Law No. 307-FZ of December 30, 2008 "On Auditing" // SZ RF. 2009. No. 1. Art. 15.

Federal Law No. 173-FZ of December 10, 2003 "On Currency Regulation and Currency Control" // SZ RF. 2003. No. 50. Art. 4859.

Federal Law No. 6-FZ of February 7, 2011 "On the General Principles of Organization and Functioning of Control and Accounting Bodies of Constituent Entities of the Russian Federation and Municipalities" // SZ RF. 2011. No. 7. Art. 903.

2. Decrees and Orders of the Government and Ministries

11. Decree of the Government of the Russian Federation No. 703 of December 1, 2004 "On the Federal Treasury" // SZ RF. 2004. No. 49. Art. 4908.

12. Decree of the Government of the Russian Federation No. 307 of June 23, 2004 "On the Approval of the Regulation on the Federal Financial Monitoring Service" // SZ RF. 2004. No. 26. Art. 2676.

13. Decree of the Government of the Russian Federation No. 329 of June 30, 2004 "On the Ministry of Finance of the Russian Federation" // SZ RF. 2004. No. 31. Art. 3258.

14. Decree of the Government of the Russian Federation No. 359 of May 6, 2008 "On the Procedure for Making Cash Payments and (or) Settlements Using Payment Cards Without the Use of Cash Register Equipment" // SZ RF. 2008. No. 19. Art. 2191.

15. Order of the Ministry of Finance of Russia No. 148n of December 30, 2008 "On the Approval of the Instruction on Budget Accounting" // Rossiyskaya Gazeta. 2009. No. 39.

16. Order of the Ministry of Finance of Russia No. 49n of May 4, 2008 "On the Approval of Forms for Quarterly and Annual Budget Reporting on the Execution of the Federal Budget, the Consolidated Budget of the Russian Federation and the Budgets of State Extra-Budgetary Funds, Submitted to the Government of the Russian Federation" // Finansovaya Gazeta. 2008. No. 27.

3. Acts of the Bank of Russia (Central Bank)

17. Instruction of the Bank of Russia No. 135-I of April 2, 2010 "On the Procedure for the Bank of Russia to Make a Decision on State Registration of Credit Institutions and Issue of Licenses for Banking Operations" // Herald of the Bank of Russia. 2010. No. 23.

18. Directive of the Bank of Russia No. 2332-U of November 12, 2009 "On the List, Forms and Procedure for Compiling and Submitting Reporting Forms of

Credit Institutions to the Central Bank of the Russian Federation" // Herald of the Bank of Russia. 2009. No. 75-76.

19. Directive of the Bank of Russia No. 2293-U of September 17, 2009 "On the Procedure for Revoking a Credit Institution's License to Conduct Banking Operations Upon Establishing Substantial Misstatement of Reporting Data" // Herald of the Bank of Russia. 2009. No. 63.

20. Regulation of the Bank of Russia No. 383-P of June 19, 2012 "On the Rules for Transfer of Funds" // Herald of the Bank of Russia. 2012. No. 34.

21. Regulation of the Bank of Russia No. 318-P of April 24, 2008 "On the Procedure for Conducting Cash Operations and the Rules for Storage, Transportation and Collection of Banknotes and Coins of the Bank of Russia in Credit Institutions on the Territory of the Russian Federation" // Herald of the Bank of Russia. 2008. No. 29-30.

22. Order of the Federal Tax Service of Russia No. SAE-3-06/187@ of April 29, 2005 "On the Approval of the Regulation on Interaction between Structural Subdivisions of the Central Office of the Federal Tax Service of Russia on the Appointment and Conduct of Tax Control Measures in Respect of Organizations and Individual Entrepreneurs" // Text of the order was not officially published. SPS "Garant".

Tax Law

Core Codes and Federal Laws

1. Civil Code of the Russian Federation, Part One of November 30, 1994 // SZ RF. 1994. No. 32. Art. 3301.
2. Civil Code of the Russian Federation, Part Two of January 26, 1996 // SZ RF. 1996. No. 5. Art. 410.
3. Tax Code of the Russian Federation, Part One No. 146-FZ of July 31, 1998, as amended. // SZ RF. August 3, 1998. No. 31. Art. 3824.
4. Tax Code of the Russian Federation, Part Two No. 117-FZ of August 5, 2000, as amended. // SZ RF. 2000. No. 32. Art. 3340.
5. Arbitrazh Procedure Code of the Russian Federation No. 95-FZ of July 24, 2002, as amended. // SZ RF. 2002. No. 30. Art. 3012.
6. Code of the Russian Federation on Administrative Offences No. 195-FZ of December 30, 2001, as amended. // SZ RF. 2002. No. 1 (Part 1). Art. 1.
7. Civil Procedure Code of the Russian Federation No. 138-FZ of November

- 14, 2002, as amended. // SZ RF. 2002. No. 46. Art. 4532.
8. Code of Administrative Procedure of the Russian Federation No. 21-FZ of March 8, 2015 // SZ RF. March 9, 2015. No. 10. Art. 1391.
 9. Law of the Russian Federation No. 943-1 of March 21, 1991 "On the Tax Authorities of the Russian Federation" // Bulletin of Normative Acts. 1992. No. 1.
 10. Federal Law No. 129-FZ of August 8, 2001 "On State Registration of Legal Entities and Individual Entrepreneurs" // SZ RF. 2001. No. 33 (Part 1). Art. 3431.
 11. Federal Law No. 8-FZ of February 9, 2009 "On Providing Access to Information on the Activities of State Bodies and Local Self-Government Bodies".
 12. Federal Law No. 63-FZ of April 6, 2011 "On Electronic Signature" // SZ RF. April 11, 2011. No. Art. 2036.
 - 13.. Decree of the Government of the Russian Federation No. 506 of September 30, 2004 "On the Approval of the Regulation on the Federal Tax Service" // SZ RF. October 4, 2004. No. 40. Art. 3961.
 14. Decree of the Government of the Russian Federation No. 953 of November 24, 2009 "On Providing Access to Information on the Activities of the Government of the Russian Federation and Federal Executive Bodies".
 15. Decree of the Government of the Russian Federation No. 452 of July 28, 2005 "On the Model Regulations for the Internal Organization of Federal Executive Bodies".
 16. Order of the Ministry of Finance of Russia No. 61n of July 17, 2014 (as amended on October 3, 2016) "On the Approval of Standard Regulations on the Territorial Bodies of the Federal Tax Service" // Rossiyskaya Gazeta. No. 287. December 17, 2014 (Registered in the Ministry of Justice of Russia on October 30, 2014, No. 34539).
 17. Order of the Federal Tax Service of Russia No. MMV-7-7/53@ of February 17, 2014 "On the Approval of the Regulation of the Federal Tax Service" (Registered in the Ministry of Justice of Russia on May 27, 2014, No. 32450).
 18. Order of the Ministry of Taxes and Levies of Russia No. BG-3-14/290 of August 17, 2001 "On the Approval of the Regulation on the Consideration of Disputes in a Pre-trial Procedure" // Finansovaya Rossiya. 2001. No. 33.
 19. Order of the Federal Tax Service of Russia No. SAE-3-06/892 of December 25, 2006 "On the Approval of Forms of Documents Used in the Course and Execution of Tax Audits; Grounds and Procedure for Extending the Time of a Field Tax Audit; Procedure for Interaction of Tax Authorities in Fulfilling Requests for the Demand of Documents;

Requirements for Drawing Up a Tax Audit Act" (Registered in the Ministry of Justice of Russia on February 20, 2007, No. 8991).

20. Order of the Federal Tax Service of Russia No. MM-3-13/708 of December 29, 2007 "On the Approval of the Procedure for the Acceptance and Processing of 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 Their Place of Registration as the Largest Taxpayers".

4.2. Acts of Higher Judicial Bodies:

1. Rulings of the Constitutional Court of the Russian Federation: 32 entries (Nos. 1-32), checking the constitutionality of norms in the Tax Code, Civil Code, Budget Code, and other laws.
2. Resolutions of the Plenum of the Supreme Court of the Russian Federation: 5 entries (Nos. 33-37, 38 is a duplicate of 33), on topics like the introduction of the Tax Code, challenging normative acts, and application of the Code of Administrative Procedure.
3. Resolutions of the Plenum of the Supreme Arbitrazh Court of the Russian Federation: 5 entries (Nos. 39-43), on the assessment of tax benefit reasonableness, interim measures, and VAT refund issues.
4. Other: 2 entries (Nos. 44-45), including a Determination of the Constitutional Court and a Resolution of the Plenum of the Supreme Court on bankruptcy.

4.3. Core Legal Literature:

1. Banking Law of the Russian Federation: textbook for Master's degree / ed. by E.Yu. Gracheva. — 4th ed. — M.: Norma : INFRA-M, 2021. — 368 p.
2. Boltinova O.V. Budgetary Control: textbook for Master's degree / O.V. Boltinova, I.V. Petrova; ed. by O.V. Boltinova. — M.: Norma : INFRA-M, 2018.
3. The Budget System and the System of Taxes and Fees of the Russian Federation: textbook for Master's degree / ed. by E.Yu. Gracheva, O.V. Boltinova. — M.: Norma : INFRA-M, 2018. — 272 p.
4. Currency Control: textbook for Master's degree / ed. by T.E. Rozhdestvenskaya, A.A. Sitnik. — M.: Norma : INFRA-M, 2021. — 216 p.
5. Vasyanina, E.L. Current Problems of Tax Law: textbook for Masters / E.L. Vasyanina; ed. by S.V. Zapolsky. — M.: INFRA-M, 2018. — 330 p.
6. Kosarenko, N.N. Features of the Legal Status of Tax Authorities in the Sphere of Ensuring Financial Security of the State: monograph / N.N. Kosarenko. — Moscow: Yustitsiya, 2018. — 211 p.

7. Pre-trial Settlement of Tax Disputes. Tax Disputes in Court: textbook / ed. by D.M. Moshkova, A.A. Solovyova. Moscow: Prospekt, 2023. 176 p.
8. Tax Control. Tax Audits: textbook for Master's degree. 2nd edition / ed. by O.V. Boltinova, Yu.K. Tsaregradskaya. – M.: Norma : INFRA-M, 2022.
9. Tax Law: textbook. 3rd edition / ed. by E.Yu. Gracheva, O.V. Boltinova. - M: Prospekt. – 2020. – 304 p.
10. Legal Regulation of Federal, Regional and Local Taxes. Special Tax Regimes: textbook / ed. by D.M. Moshkova. – M: Prospekt. – 2022.
11. Legal Regulation of Financial Control. Types, Forms and Methods of Financial Control and Supervision: textbook for Master's degree. 2nd edition / ed. by E.Yu. Gracheva. – M.: Norma : INFRA-M, 2022.

4.4. Additional Legal Literature

1. Picciotto, Sol and Faccio, Tommaso and Kadet, Jeffery M. and Jansky, Petr and Cobham, Alex and Garcia-Bernardo, Javier, For a Better GLOBE. METR: A Minimum Effective Tax Rate for Multinationals (March 2, 2021). Available at SSRN: <https://ssrn.com/abstract=3796030> or <http://dx.doi.org/10.2139/ssrn.3796030>
2. Demin, Alexander, Tax Law Principles: Concept and Forms of Legal Fixing in Tax Law Sources (November 4, 2014). Available at SSRN: <https://ssrn.com/abstract=2519092> or <http://dx.doi.org/10.2139/ssrn.2519092>
3. Strehlow, P. Val, Contingent Pre-Acquisition Environmental Clean-Up Liabilities: Where's the Value? Available at SSRN: <https://ssrn.com/abstract=354161>
4. Belz, Thomas and Robinson, Leslie and Ruf, Martin and Steffens, Christian, Tax Avoidance as a Driver of Mergers and Acquisitions (December 23, 2013). Available at SSRN: <https://ssrn.com/abstract=2371706> or <http://dx.doi.org/10.2139/ssrn.2371706>
5. Petrik, Michael T. and Millar, Ethan D., State and Local Tax Aspects of Corporate Acquisitions. Corporate Business Taxation Monthly, Vol. 8, No. 3, pp. 13-30, December 2006, Available at SSRN: <https://ssrn.com/abstract=947911>
6. I. Panzeri, Tax Treaties versus EU Law: Which Should Prevail?, 61 Eur. Taxn. 4 (2021), Journal Articles & Opinion Pieces IBFD Available at: library.fa.ru (IBFD)
8. The Complexities of Cross-border Tax Regulations in NAFTA <https://onlinebusiness.northeastern.edu/blog/the-complexities-of-cross-border-tax-regulations-in-nafta/>
- Sheppard L. Top U.S. tax expert in savage attack on transfer pricing rules. August 23, 2012 URL: <http://taxjustice.blogspot.ru/2012/08/top-us-tax-expert-in-savage-attack-on.html>
9. Transfer Pricing Guidelines for Multinational Enterprises and Tax

Administrations Committee on Fiscal Affairs. Paris, 1995 with amendments as of 2010.

Joint Audit 2019 – Enhancing Tax Co-operation and Improving Tax Certainty. OECD. 2019. https://read.oecd-ilibrary.org/taxation/joint-audit-2019-enhancing-tax-co-operation-and-improving-tax-certainty_17bfa30d-en#page1

Study into the Role of Tax Intermediaries. OECD. 2008. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/39882938.pdf>

Tax Administration 3.0: The Digital Transformation of Tax Administration. OECD. 2020. <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

Adnan Islam. International Taxation. Association of International Certified Professional Accountants. 2019. Available at : Wiley Online Library

OECD (2014), Action Plan on Base Erosion and Profit Shifting, OECD Publishing. <https://www.oecd.org/ctp/action-plan-on-base-erosion-and-profit-shifting-9789264202719-en.htm>

United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/periodicals/26642654>

United Nations Handbook on Selected Issues for Taxation of the Extractive Industries by Developing Countries. United Nations. 2019. <https://www.un-ilibrary.org/content/books/9789210478472>

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.