

ABSTRACTS AND KEYWORDS

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**DIGITAL CURRENCY TAXATION:
BALANCING PRIVATE AND PUBLIC INTERESTS
UNDER THE SANCTIONS REGIME**

Keywords: cryptocurrency, financial assets, VAT, income tax, tax base, digital economy, digital rights, digital property, digital assets.

Abstract

Purpose of the paper: identifying an optimal regime for taxation of digital currency which would serve the interests of taxpayers and the government, based on establishing the civil law nature of digital currency.

Methods of study: the research is based on the methods of dialectics, legal hermeneutics, formal legal and system analysis, making possible a multi-faceted study of legal criteria of digital currency and features of their taxation.

Results of the study: the regime of unlawful economic sanctions contributes to the development of alternative methods of payment in foreign economic activities the most effective of which is digital currency. In the sanctions atmosphere, digital currencies allow to tokenise financial services for deferred payment transactions and accounts receivable. Novelties to the Tax Code of the Russian Federation introduced in July 2022 and aimed at resolving the fiscal consequences of operations with digital assets did not solve all problems of digital currency taxation. Legalisation of digital currency will make it possible to establish a taxation regime that would facilitate to neutralise the negative consequences of economic sanctions, develop the virtual asset market and replenish the state budget system. A balance of private and public interests in digital currency taxation can be secured by legalising virtual assets as a property. An optimization of VAT and income tax as regards digital currencies is critically important for reviving foreign economic settlements. It is proposed that: VAT should not be imposed on digital assets and digital rights emission at all stages, the VAT tax base for certain transactions with virtual currency should be determined as the difference between selling and purchase price, the profit (loss) from digital currency operations should be booked separately from the general income tax base.

Research novelty: in this paper, law-making and doctrinal approaches to the legal qualification of digital currency are studied for the first time as regards their impact on the choice of a taxation regime securing a balance of interests of taxpayers and the government in the sanctions atmosphere.

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QUESTIONS OF THE ORGANISATION OF PUBLIC GOVERNMENT IN SUBJECTS OF THE RUSSIAN FEDERATION

Keywords: social power, public government, single public government system, public authorities, government agencies, local self-government institution, legal regulation, democracy.

Abstract

Purpose of the work: analysing the adopted legal regulations determining the general principles of the organisation of public government in the subjects of the Russian Federation for compliance of their content with doctrinal provisions and constitutional principles of democracy, developing proposals for their improvement.

Method of study. Both general and special scientific cognition methods were widely used in carrying out the study. The achievement of the goal of the work became possible, to a large extent, due to using the formal historical and comparative legal methods as well as the method of generalisation of legal doctrines combined with a system analysis of the laws comprising the base of the studied area of legal regulation.

Results of the study. An assessment of the legal foundation framework under formation determining the basics of functioning of the single public government system declared by the Constitutional Act of the State is carried out. The shortcomings of the law establishing the general principles of the organisation of public government in the subjects of the Russian Federation as well as a discrepancy between its content and its denomination are identified. Proposals for improving the methods of legal regulation of social relations forming in the field of establishment of the system of public authorities in republics, krais, oblasts, cities of federal importance, the autonomous oblast, autonomous districts, are put forward. Arguments are advanced in favour of the advisability of passing an independent legal regulation governing the mechanism for securing the unity of the public government system in Russia. Recommendations are given for taking measures needed for a coordinated interaction of public authorities, other government agencies and local self-government bodies.

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THE MAIN TENDENCIES OF DEVELOPMENT OF LEGAL INFORMATION SYSTEMS IN THE DIGITAL ENVIRONMENT: PROBLEMS AND PRIORITIES

Keywords: Legal Tech, reliable information, unreliable information, information society, machine-readable law, digital transformation, breakthrough technologies, digital platform, information and telecommunication technologies, public administration, artificial intelligence, threats, information security.

Abstract

Priority lines of development of legal information systems under the impact of breakthrough technologies and transformation in the digital environment are considered in the paper. The study reveals the role of legal information in the development of information society in the Russian Federation.

The purpose of the paper is examining problems and finding the most efficient ways to solve them considering the strategic tasks of the Russian government and society under the conditions of digitalisation.

Methods of study used: the tasks set are being solved using general scientific methods (analysis and synthesis). The main lines of development of legal information systems are also considered based on the dialectical method.

Results obtained: in the study it was established that a key provision in a number of strategic documents of the Russian Federation is working along the lines related to the transition to advanced digital and robotic systems for processing big data, machine learning and artificial intelligence, which promotes an efficient response of the Russian society to modern challenges.

It was also established that Russia has the potential of modern technologies needed for machine-readable law, so it is required to develop new approaches and to formulate new conceptual provisions. Such a structure of strategic planning should be integrated into the system of economic relations based on the use of digital information and communication technologies. Therefore, digitalisation processes will certainly affect the transformation of the Russian law system, including information technology law.

Research novelty: the author justifies the conclusion that in Russia today, it is more advisable to define Legal Tech as modern innovative legal technologies used under the conditions of digital transformation of law. This will make it possible to revise traditional views on the resolution of legal issues through the introduction of modern information technologies, including digital ones, in the field of legal services, etc.

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THE ROLE AND PLACE OF THE PROBATION SERVICE BEING SET UP IN THE RUSSIAN FEDERATION, AT DIFFERENT STAGES OF REHABILITATION OF CONVICTED PERSONS

Keywords: social adaptation, rehabilitation, crime prevention, return to normal life.

Abstract

Purpose of the work: an analysis and identification of stages of re-socialisation of convicted persons and persons freed from serving their sentence, with an outline of the role and place which the Probation Service being set up in the structure of the Federal Penitentiary Service (FSIN) will take in the structure of these stages.

Methods used: dialectics and scientific methods of cognition based on it.

Results obtained: the stages of the re-socialisation process were analysed. The concepts of "preparation of the convicted person for discharge" and "assistance in social adaptation after discharge" as well as the correlation between them are examined. Certain criteria are outlined which can indicate, in different combinations, a disposition for delinquency: harmful habits (dependences), addictions, education or its absence, labour qualification, family, age, sex, religion, previous life experience, criminal past. A short assessment is given to the draft Federal Law "On Probation in the Russian Federation". A conclusion is made that the process of re-socialisation of the offender and the success of social adaptation after his/her discharge will depend on the efficiency of work of the Probation Service in the Russian Federation.

Research novelty: stages for re-socialisation of convicted persons and persons freed from serving their sentence are proposed by the authors, checking for compliance with the conditions of discharge carried out by the Probation Service being part of the 7th stage. Categories of persons are identified who can be a threat to legal order and need to be adapted to new conditions of life or re-socialised.

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INFORMATION LITERACY OF YOUTH IN THE SYSTEM OF MEASURES FOR COMBATING THE IDEOLOGY OF TERRORISM AND EXTREMISM IN DIGITAL INFORMATION SPACE

Keywords: youth, law, cybersecurity, national security, combating cyber extremism and cyberterrorism, information literacy, information security.

Abstract

Purpose of the paper: justification the understanding of information literacy of the young generation as an important element in the system for preventing and combating cyber extremism and cyberterrorism.

Methods used: the method of analysis which made it possible to consider the impact of general information technology and computerisation processes on the state of cyber extremism and cyberterrorism in the youth environment, the comparative method made it possible to correlate the risk and threat factors directed against the state of security of minors and to justify the importance of information literacy of minors in the system of measures for preventing cyber extremism and cyberterrorism, the method of synthesis contributed to a clear understanding of the tasks of building up the information literacy of youth, identifying and structuring the main ones of these tasks.

Results obtained: it is shown in the paper that the information space of the Internet is often used by extremist communities as a tool for propaganda of criminal ideology which is facilitated by a broad reach of the audience, speed of information dissemination, anonymity of the virtual interlocutor, etc. The young generation is the most vulnerable category of participants of virtual space. The authors state that the development of digital technologies in different areas of human activity is, unfortunately, linked with the emergence of unlawful activities in cyberspace, including their most destructive forms: cyber extremism and cyberterrorism.

The work presents official data confirming an increase of the number of violations of law and offences committed using Internet technologies, including those with the involvement of youth in extremist activities.

Certain cases of involvement of youth in unlawful activities are shown by the authors.

A justification is given for the authors' conclusion that building up the information literacy of youth is not only the main component of socialisation but also an important means for preventing violations of law and offences committed in cyberspace (or Internet space). The authors addressed the understanding of information literacy presented in international documents (e. g. *"Guidelines on Information Literacy for Lifelong Learning"*).

The authors give a justification for the proposition that the education system plays a key role in building up the information literacy of youth. Teaching information literacy in the education system as a means of preventing cyber extremism of minors provides for solving the following tasks:

- * building among the young generation a respectful attitude towards themselves, their rights as participants of information relations, a respectful attitude towards other subjects of the information environment,
- * clarifying the rules for handling information and information resources,
- * building an understanding that access to information of certain type can be restricted, fully or due to age limits, which should be allowed for,
- building critical thinking in minors aimed at differentiating the information received,
- * building a responsible attitude to one's own actions in Internet space,
- * building communication culture skills implying a development of skills of lawfully interacting with other participants of information space using Internet, mobile (cellular) communication, and other communication means, given a respectful attitude towards their rights and obligations.

Research novelty: it is proposed to include compulsory or optional courses in building information literacy of the student as a participant of information relations in the Internet in the curricula of basic general and higher education.

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**METHODS OF ANTI-CORRUPTION MONITORING:
THEIR TRANSFORMATION IN THE LEGISLATION
OF SUBJECTS OF THE RUSSIAN FEDERATION**

Keywords: combating corruption, subjects of the Russian Federation, regional legislation, anti-corruption monitoring, anti-corruption policy, anti-corruption control, public administration, corruption, anti-corruption legislation.

Abstract

Purpose of the work: identifying changes in the methodology for carrying out regional anti-corruption monitoring.

Method of study: the main method used was the formal logical approach to the cognition of legal phenomena which made it possible to establish the general tendencies in the development of the regional institution of anti-corruption monitoring in the legislation of subjects of the Russian Federation. The dialectical approach was applied in the analysis of administrative practice. Such methods as the discursive, formal legal, and textual ones were also used.

Results obtained: the author identified gaps in federal laws regulating the basics of anti-corruption monitoring which cause deficiencies of regulatory support for these activities. In subjects of the Russian Federation, these gaps are filled in by means of making the used monitoring methods more specific. As a result of such an approach, considerable differences in the legal regulation of anti-corruption monitoring emerged at the regional level which points to the need for unifying the mechanisms of implementing certain monitoring measures: removing time limitations for carrying out planned anti-corruption assessments for government agencies and organisations because the process of monitoring implies continuously getting information on the actual state of corruption in a certain territory.

Research novelty: factors determining the development of legal defects in the methods of collecting and analysing statistical data on corruption violations were identified and studied, and features of institutional tendencies determining carrying out anti-corruption monitoring at the regional level were established.

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MANAGING INTELLECTUAL PROPERTY RIGHTS

Keywords: results of intellectual activities, human resources, intellectual capital, labour resources, rightholders, authors.

Abstract

Purpose of the paper: putting forward a new approach to managing human resources based on managing intellectual property rights.

The methods for presenting the material of the paper are based on the multi-faceted and system approach to the problem of managing human resources and intellectual property rights.

The practical importance of the work consists in the great scale of possible application of the new approach to managing intellectual property rights in all areas of economy, politics and social relations. A maximum effect can be achieved in research, research and technology, innovation and high-tech organisations providing knowledge-intensive products, works and services.

The research novelty of the work consists in a constructive criticism of the traditional approach to managing human resources as well as putting forward a new, more efficient approach to solving this problem.

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WORK-RELATED INVENTIVE ACTIVITIES: PROBLEMS AND LAW ENFORCEMENT EXPERIENCE

Keywords: work-related results of intellectual activity, invention, employee-inventor, patent, patent rights, inventor's rights, patent rights protection, intellectual property, rightholder.

Abstract

Purpose of the paper: analysing the current state and process of development of the institution of work-related inventive activities with a view to work out the most suitable ways for the legal regulation of patent law and modern technologies.

Methods of study: the research is carried out using general scientific methods, including the comparative legal and formal legal methods, as well as the method of system analysis of current legislation together with analysing Russian and foreign law enforcement practice in the area of inventive activities, including court practice.

Results obtained: in the course of study the authors come to the conclusion that one of the key factors for an increased creation and use of modern technologies and growth of knowledge-intensive high-tech production is the inventive activities of inventors of advanced technical solutions, and the mechanism for an optimal interaction of inventors, customers and the government serves as a basis for optimally directing such development. Taken together, these factors determine a need to stimulate and develop both inventive activities at large and setting up a system for work-related inventive activities on a most dynamic scale, as well as the formation of a system for legal regulation of inventive activities, a better developed one and adequate for goals and tasks of modern research and technological development both at the law-making level and at the corporate level of enterprises and organisations.

Research novelty: the paper presents an original assessment of work-related inventive activities in the comparative legal aspect of Russian and foreign legislation and law enforcement experience in the context of building the most efficient legal mechanism for stimulating work-related inventive activities based on the balance of interests of the employee-inventor and employer as well as the protection of government interests.

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PROBLEMS OF LIABILITY OF THE PEASANT (FARM) HOUSEHOLD IN CASE OF A VIOLATION OF THE SUBSIDY GRANT CONTRACT

Keywords: court practice, budget financing, misuse, subsidy, violation of contract, liability.

Abstract

The purpose of the work is assessing the state of the current legislation in the field of regulating the liability of the peasant (farm) household (PFH) in case of a violation of the terms of the grant contract and identifying legal problems in applying the regulations on the liability.

The methodological base for the study consists of general scientific research methods (analysis, synthesis, description, comparison) and the general dialectical method of cognition.

The findings of the study made it possible to come to the conclusion that relations in the field of budget grants are regulated by the general provisions of budget laws that establishing rules for providing subsidies which do not take into consideration the specific nature of the agricultural sector including an increased level of risk in the business activities of agricultural producers, PFHs in particular, due to the impact of natural, climatic, environmental and other factors. It is found that the current provisions of budget legislation contain no differentiated regulation taking into consideration the presence or absence of the grantee's guilt, and gaps in the legal regulation of violations of the grant use terms were identified.

The research novelty consists in clarifying the scope of persons entitled to receive the Agrostartap grant, excluding from it persons not being individual entrepreneurs. The author proposes to introduce modifications to the Budget Code of the Russian Federation which shall make possible the subsidiary application of the provisions of civil laws to regulating relations related to failure to execute the grant contract.

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SOCIOLOGICAL STATISTICAL MONITORING IN THE REGIONAL HEALTHCARE MANAGEMENT SYSTEM

Keywords: performance figures, indicators, management, regional projects, programmes.

Abstract

Purpose of the paper: presenting healthcare management problems at the regional level from the perspective of healthcare modernisation processes, regional healthcare system development, implementation of the Zdravookhranenie [Healthcare] National Project, which implies continuous research support for managerial decisions at all stages of making these decisions and their implementation at the regional level, continuous monitoring of the effectiveness of measures carried out.

Methods of study: induction, deduction, analysis of statistics and sociological research materials.

Results obtained: presented in the form of analytical provisions and proposals aimed at improving the regional healthcare management process. Problems of regional healthcare are identified, a need and possibilities for using sociological statistical monitoring as the most efficient research strategy for solving these problems is justified as well as the orientation of each of the sections in the sociological statistical monitoring system towards solving a separate group of problems.

Research novelty: a justification is given for using, in sociological statistical monitoring used in regional healthcare management, a system of social indicators of sociological statistical monitoring which is built considering the specific features of healthcare as an element of the regional social sphere as well as the social indicators system laid down in the strategic planning documents of the Healthcare National Project.
