Annotation. The article analyzes a problem that has always remained relevant in legal science - the problem of sovereignty. This concept is compared by the author with its other hypostasis - sovereignty, and in the process of dialectical opposition an attempt is made to identify their common features and fundamental differences. The sovereign, as a subject of sovereignty, can have both a personal and anonymous form, both an individual and a collective embodiment.

The article emphasizes the fictitious nature of sovereign subjectivity, characteristic of the era, when sovereignty significantly changes its content and essence, the era of modernity. This transformation process was noted by thinkers such as Fyodor Dostoevsky, Vladimir Soloviev, Friedrich Nietzsche, and others. A false or imaginary sovereign, even possessing domination and power, is deprived of true legitimacy, which neither public opinion nor direct violence can recreate for him. Neither mimicry nor manipulation helps here. The "two bodies" of the king split in two and never merge again.

An imaginary sovereign heads an imaginary, "phantom" state. The substratum of this statehood is not the people, but the "masses", as special formations, united together by the bonds of external power, violence and ideology. The sovereignty associated with the freedom of existence is absorbed by the power of power, with which it turns out to be incompatible. External law plays a much more important role than internal truth, on which justice was traditionally based.

Justice itself is replaced by its own metaphor, which is the law. Depersonalized by the power of the law, which was expressed in a volitional decision, not only limits the limits of sovereignty, but replaces it with itself. Sovereignty as a status exudes sovereignty as a movement and dynamics. The imaginations, so characteristic of the modern era, fully allow the creation of "wrong laws", forgetting about both truth and justice, focusing only on expediency and effect. From the field of law, metaphysical and transcendental provisions disappear, previously linking it with other high extra-legal instances. Normativeism is becoming the dominant ideology of modernity and contemporaneity, giving law and

sovereignty a completely new look and generating unexpected consequences for the life of the rule of law.

Annotation . The organization and activities of local self-government bodies in Russia and in the Republic of Crimea are far from perfect, ranging from the electoral system, organization of work and ending with the powers in the field of property management taxable in favor of local self-government. Based on the experience of our predecessors, the question arises about the need to maintain at the expense of the state budget the huge bureaucratic apparatus of the Republic of Crimea, the procedure for forming central government legislative and executive bodies, income and expenses, pension provision and organization of work in certain areas of management. The author attempted a historical and legal study of the organization and activities of the Tavrichesky provincial zemstvo, as a self-government body of the province, during the first 20 years of its existence from 1866 to 1886. The author believes that the experience of our predecessors can be useful to modern self-government bodies in many aspects of their activities.

Resume: The article was prepared within the framework of the anniversary of the birth of the outstanding lawyer and teacher E.V. Vaskovsky (1866–1942), who left an enduring scientific legacy in the field of civil law and the theory of interpretation of law. The presented material is a continuation of the scientific discussion concerning modern trends in the field of lawmaking and law enforcement .

Understanding the interpretation of law in the broad context of socio-cultural and normative practices of the legal organization of social relations allows us to get away from elementary legal and technical ideas about this process of clarifying the content of normative legal acts. The key issues of the article revolve around the distinction between the formal dogmatic versions of the interpretation of law and the understanding of the interpretation of law as a system of cultural and historical topics developed in the logics of certain legal pictures of the world of individual historical eras of the existence and development of law.

Resume: The article is devoted to the analysis of the draft of the new edition of the Budget Code of the Russian Federation, where the author notes the collisions and contradictions of the current budget legislation and the new edition of the Budget Code of the Russian Federation. Applying the method of comparative legal research , the basic concepts of budget law are considered, such as the term "budget", "budget process". The author analyzes the changed list of participants in the budgetary process, as well as issues of legal regulation of state (municipal) financial control.

Annotation . The subject of the research is the problems of taxation of foreign companies doing business on the territory of the Russian Federation through a permanent establishment. The object of the research is the concept of preparatory and auxiliary activities. This category is interesting for research, since it is an exception in which the activity of a foreign organization does not lead to the formation of a permanent establishment , and, therefore, is often used by foreign organizations for tax evasion . The relevance of the study is confirmed by the interest of one of the world's leading tax organizations in this topic: in October 2015, the OECD published a report on countering the erosion of the tax base by avoiding the acquisition of permanent establishment status (under the BEPS plan). At the same time, one of the main ways to achieve this goal, according to the OECD, is the abuse of the concept of preparatory and auxiliary activities by foreign companies. The author examines the differences in the regulation of preparatory and auxiliary activities at the international and national levels, as well as analyzes the problems of applying the rules governing these activities. Despite the fact that the norms of Russian tax law and international sources largely coincide, nevertheless, it cannot be said that both levels of regulation of preparatory and auxiliary activities are characterized by common problems. Although it should be noted that there are still difficulties inherent in both levels of regulation.

Annotation. The article is devoted to the national payment card system (NSPK) and its importance in the national payment system of Russia.

NSPK refers to the so-called retail payment systems, focused on processing payments for relatively small amounts and serving, mainly, individuals. Retail payment systems often issue their own payment instrument - a payment card, therefore they are often called "card".

It is proved that the creation of a national payment card system and the introduction of its own payment card will eliminate dependence on foreign "card" systems, ensure the protection of information about transactions made in Russia, and also provide income from transactions made in Russia. A brief analysis of the mechanism of the national payment card system being created is carried out, attention is drawn to the experience of other countries in terms of creating a national payment card as a national payment instrument.

Annotation. A syndicated loan is one of the most common and effective ways to raise capital in the international financial market.

A characteristic feature of a syndicated loan is the participation in a credit legal relationship of several lenders, which allows diversifying risks relative to one borrower and ensuring the attraction of a significant amount of financing.

At the moment, Russian legislation does not contain special documents or decisions developed by court practice regulating this type of loan, which causes many difficulties in organizing syndicated loans under Russian law. As a result, most transactions use English, French, German or Swiss law. A significant portion of the syndicated transactions are structured based on standard documentation developed by the London Credit Market Association. However, in recent years, our country has begun to form economic, organizational and legal prerequisites for the development of syndicated lending and an increase in the number of transactions concluded under Russian law .

The article analyzes some changes in Russian legislation and their significance for the development of syndicated lending.

Annotation. This article analyzes the legal nature of severance pay and other payments made upon termination of an employment contract , discusses issues related to the circle of persons entitled to maintain average earnings for the period of employment, examines controversial issues arising in law enforcement practice in connection with the implementation of the Labor Code. RF on severance pay.

The article substantiates the need to develop a theoretical study of the implementation of employee rights and its recognition as an independent direction of the science of labor law , the implementation of which requires additional methodological components. The main objectives of such a study are: 1) a holistic reflection of the content, features, mechanism for the implementation of the employee's rights; 2) study of the genesis (origin and development) of the normative consolidation of the system of rights of the employee as a whole, as well as his individual rights; 3) determination of the place and role of the employee, employer, and other persons in the process of exercising the rights of the employee; 4) the development of a categorical apparatus, interaction with other sciences that study personality and the realization of its rights.

Annotation . The article analyzes the role of the institution of jurisdiction in the implementation of the constitutional right of citizens to judicial protection in the courts of general and arbitration jurisdiction, its development, the problems of determining the proper court, criteria for delimiting jurisdiction, conflicts of jurisdictions and options for their solution.

Annotation:

The relevance of multiple offenses as a research topic due to the following reasons: a) is not made perfect GUSTs legislation (due to: 1. not accurately reflect in rates possible factual circumstances, 2. the content of the norms of the plurality does not always take into account the specificity of certain criminal law); b) misinterpretation of criminal law norms of law by the applicant ; c) weak connection between the legislative process and the theoretical experience accumulated by legal scholars; d) the lack of a proven mechanism for promptly

changing the law based on an analysis of the practice of its application. Studies of the problems of plurality have been carried out at the Department of Criminal Law of the Moscow State Law Academy for more than 25 years. This study addresses four issues related to plurality of crimes. 1. The aggregate of crimes may not always be detected in a timely manner. If for one of the crimes included in the aggregate, a person is subject to a conditional conviction, and subsequently other crimes committed before conviction are revealed, the conditional conviction in accordance with the Criminal Code of the Russian Federation and the recommendations of the Plenum of the Armed Forces of the Russian Federation cannot be canceled. This contradicts the conceptual foundations of the institutions of cumulative crime and probation. 2. The practice of qualifying murders associated with other crimes, in aggregate, contradicts the provisions of Part 1 of Art. 17 of the Criminal Code of the Russian Federation, which regulates the legal status of the recorded aggregate, and Part 2 of Art. 6 of the Criminal Code of the Russian Federation (principle of justice). 3. The ideal combination of crimes in some cases may be formed from several crimes provided for by one article of the Criminal Code, which is not taken into account in the law and requires settlement in law enforcement practice. 4. Practical and theoretical criteria for distinguishing the aggregate of crimes from the competition of criminal law norms are broader than those legally enshrined and require their reflection as general rules in the resolution of the Plenum of the RF Armed Forces.

Abstract: As a result of the study is objective evidence that the Nez and equestrian etc. about duction of medicines and medical devices (. 235 Article [1] of the Criminal Code), the author concludes that the main direct of Kommersant ektom crimes set forth in art. 235 [1] CC, the protrusion and dissolved social relations characterizing legal order production medication n GOVERNMENTAL means or Medici n Sgiach products as a

necessary condition for the safety of health. Additional direct on b CPC MISSING y is.

Item - registered quality medicines Wed e -OPERATION AND Medici n skie products.

Illegality production quality, not falsified and registered medicines or medical products, about y by previously absence spetsial s Nogo permission (license).

The disposition of the norm set forth in Art. 235 [1] CC is covered along with the production storage and sale lekars m governmental funds.

Pharmaceutical manufacturing drugs without special ra s solutions (licenses) lead to criminal liability only in the event of injury to health chelov e ka under Art. 235 of the Criminal Code.

Resume: On January 1, 2013, amendments to the criminal procedural legislation of the Russian Federation came into force, extending the appeal procedure for revision to all court decisions, and not only to decisions of justices of the peace. Speaking of the Russian appeal in criminal cases, first of all, it is necessary to determine its main essential characteristics. In the legal literature, it is customary to distinguish between full and incomplete types of appeal. The author believes that the most important criterion for determining the type of Russian appeal is the subject of the trial. In the case of a full appeal, the subject of the trial is the legality and validity of the charge brought; in case of incomplete appeal, the legality, validity and fairness of the decision taken by the court of first instance. Thus, it is concluded that the Russian criminal appeal should be classified as incomplete. The author substantiates the proposal to introduce the institution of full appeal for persons found guilty of an especially grave crime.

In addition, the article analyzes the restrictions on the right to appeal against court decisions envisaged by the Code of Criminal Procedure of the Russian Federation. The Code of Criminal Procedure of the Russian Federation provides for several restrictions on the right to appeal against final court decisions in criminal

cases. Some of these restrictions are fully justified, while others, although they fit into the incomplete appeal model, are not perfect.

Resume: the article examines the signs of the system of investigative actions carried out at the stage of initiating a criminal case; the features of their production are analyzed during the verification of the crime report; identifies the problems of legal regulation of the investigated actions; the system of investigative actions of the indicated stage is substantiated; the classification of means of verification of a crime report is given; the place of the system of investigative actions of the stage of initiation of a criminal case in the system of investigative actions of the stage of preliminary investigation is considered. The methodological basis of the research is based on the dialectical method of cognition of social and legal phenomena, the unity of their social content and legal form, which provides a scientific, integrated, organizational-functional and activity- based approaches to the study of the system of investigative actions at the stage of initiation of a criminal case. In the process of research, the author used legal, sociological and other methods of scientific knowledge: logical, comparative legal, system analysis and modeling, which made it possible to substantiate the system of investigative actions carried out on the basis of the received crime report . The scientific novelty of the article finds its expression in the results obtained: having undergone structural evolution, the stage of initiating a criminal case received a whole complex of means of verifying reports of crimes; the analysis of the features characterizing the group of investigative actions we are examining indicates the formation by the legislator of a system of investigative actions of the analyzed stage; the system of investigative actions at the stage of initiation of a criminal case is an integral part of a more general system - investigative actions at the stage of preliminary investigation.

Resume: In the article, based on our own empirical research, as well as the study of previously obtained data, the personality of a sex offender is presented, taking into account criminological and psychological data. It is important to establish the factors that determine age differences in the socially dangerous social

behavior of men. Their main share falls on the age of up to 32 years. Unlike others, sex offenders are distinguished by those peculiar features. Despite the fairly well coverage of the issue in question in the specialized literature, many of the emerging problems associated with the personality of a sex offender, motives and mechanisms of sexual criminal behavior require additional study and analysis.

Resume **:** Mutual insurance is preceded by uncompromising losses when it is clearly difficult to cover damage. The costs of insurance payments give rise to many questions if the fulfillment of obligations is opposed to techniques, methods of imposing losses. However, the generic characteristics of a consignment themselves often indicate the search for indicators of the maximum loss. Communities of mutual insurers, policyholders (P&I Clubs) literally attest to the diversity of risks. Favorable ground is being created for widespread modernization, when the interests of the policyholder are to make the potential profit unchanged. Mutual insurance clubs are beginning to refrain from simply maintaining the insurance fund, and are taking a more active position at the stage of termination of the contract as a continuing obligation. The insured sum more fully declares the obligation of coverage, even if the increase in the value of the insured property is not easy to stop. The preservation of the portfolio of own insurance retention translates into a decrease in the cost of insurance, and the presumption of proper performance of the obligation is presented as one of the inextricably presumed results. This is how that kind of center of attraction for the communities of mutual insurers is formed, where the embodiment of the conflict principle of the characteristic performance of the contract is considered in the aspect of the predictability of the insurance risk.

Annotation. The study of the legal regulation of the activities of legal entities in the international sphere is of particular interest, since it consists of both private legal and public aspects. The subject of the research is the abuse of

international agreements by legal entities in the international tax and investment sphere, as well as measures to combat such phenomena.

Particular attention is paid to foreign doctrinal developments, in view of the lack of a detailed analysis of the issues under consideration in the domestic doctrine.

The author analyzes changes in domestic legislation affecting various aspects of cross-border activities of legal entities.

Annotation. This article discusses the legal regulation of state aid in public procurement in the European Union. The article reveals the basic concepts of the law of the European Union on public procurement, namely the concept of "state contract" and "customer". In addition, the article analyzes four conditions, with the simultaneous observance of which state aid is recognized as incompatible with the internal market of the European Union, as well as cases when state aid is implemented in the course of public procurement. Particular attention is paid to the circumstances in which state aid is compatible with the internal market or may be such, as well as the "minimal assistance» (*de minimis* aid) and group exemptions (block exemptions) .

Annotation. The article will examine the legal framework, the evolution of the European Union's competence in the field of criminal prosecution for financial crimes against the interests of the EU and the powers to create the European Prosecutor's Office and establish the principles of its functioning.

Annotation. The article presents the main provisions of the concept of counter-provision, as well as exceptions to the rules for the application of this concept. In particular, the concept and signs of a counter-grant, criteria-rules for the consistency of a counter-grant, as well as those contracts and agreements to which the concept of a counter-grant is not applied are considered. The author's approach to dividing criteria-rules for the consistency of a counter-grant is presented, as well as in determining the relationship between the principle of freedom of contract and the concept of counter-grant. In addition, the author has singled out a special group

of legitimate obligations to which the concept of counter-granting does not apply, since this concept does not apply to contracts that give rise to such obligations.

The paper presents various doctrinal positions regarding the concept and signs of counter-granting. The materials of judicial practice are also analyzed in relation to the criteria for the consistency of the counter submission.

Based on general scientific and specific scientific methods of scientific knowledge, the author came to a number of conclusions that can find their application in civil science and law enforcement practice.

Annotation. The article in a comparative aspect examines the legal status of heads of municipalities (mayors) and heads of local administrations in Canada and Russia. The conclusion is made about the dynamics of the statuses of the relevant officials in both states and the difficulties in their clear definition, due to both managerial and political factors.

Annotation. The article is an overview of the XIII International Scientific and Practical Conference "Criminal Law: Development Strategy in the XXI Century", held within the walls of the Moscow State Law University named after O.E. Kutafina (Moscow State Law Academy) January 28-29, 2016. This event, organized by the Department of Criminal Law of the Moscow State Law Academy, gathered at the university more than 240 participants, among whom were scientists not only from various regions of Russia, but also from other countries (Germany, Finland, Slovenia, Latvia, Kazakhstan, Ukraine, Belarus, Tajikistan other). During the conference, both members of the scientific community and representatives of the State Duma of the Russian Federation, the Supreme Court of the Russian Federation, the Investigative Committee of the Russian Federation, the General Prosecutor's Office of the Russian Federation, the Ministry of Internal Affairs of the Russian Federation, as well as lawyers' associations could express their views on topical issues of criminal law, penal law and criminology ... The article contains excerpts from the most vivid and meaningful speeches of the conference participants.

Annotation. At the Moscow State Law University named after O.E. Kutafina (Moscow State Law Academy) On November 25, 2015, within the framework of the IX Kutafa Readings, the International Conference “The Future of International Humanitarian Law and the Specifics of Its Teaching in Law Schools of Russia, Belarus and Moldova” was held. The conference was organized by Moscow State Law Academy, Moscow State University and the ICRC Regional Delegation in the Russian Federation, Belarus and Moldova.