DOI 10.24147/2542-1514.2020.4(1).65-74

CIVIL AND TAX LAW: VICE VERSA

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Article info
Received –
2020 January 27
Accepted –
2020 March 17
Available online –
2020 March 30

Keywords
Tax law, civil law, law enforcement paradigm, civil-law responsibility, unjust enrichment, protection of taxpayer's rights

The subject of the research is the correlation of civil and tax law institutions in the scope of legal nature of such social relations.
The purpose of the article is to confirm or refute the hypothesis that when qualifying civil legal relations with tax elements, the law enforcement officer should proceed from the priority of analysis of tax legislation over civil legislation.
Methodology. Methods of analysis and synthesis are used. The scientific analysis focuses on decisions of the Constitutional Court of the Russian Federation, the Supreme Court of the Russian Federation, and courts of general jurisdiction.
The main results and scope of their application. The influence of civil law on tax law is carried out at the level of law-making and law enforcement. We study the law enforcement paradigms that are relevant for law enforcement activities. The current tasks of tax law-making are emphasized. Establishing the influence of tax law institutions on civil law allows us to improve some civil law institutions, create a comprehensive theory of the relationship of these legal phenomena, see trends in their development and, of course, outline ways to develop tax legislation in the aspect of tax law autonomy. The legislator should strive for maximum unification of legal terminology in tax and civil legislation so that subjects of legal relations feel legally comfortable and easily construct civil transactions based on the predicted tax consequences. Subjects of civil legal relations, before entering into certain civil transactions, should already plan their tax consequences in advance focusing not only on civil legislation, but also on tax legislation, in particular, on the classification of transactions as investment or non-investment.
Conclusions. The impact of tax law on civil law is multidimensional. At least, we can talk about the impact on the levels of law-making, law enforcement, and the use of civil law institutions. When qualifying civil legal relations with tax elements, the analysis of tax legislation in comparison with civil legislation has priority.

ISSN 2542-1514 (Print)

1.Relevance of the problem of the impact of tax law on civil law.

The relevance of the problems of the relationship between tax and civil law has been growing more and more recently, as evidenced by new scientific research in this area [1-5]. Practice gives new forms of manifestation of this relationship, the legal essence of which, unfortunately, has not yet been fully understood. This, of course, does not allow us to create a scientific methodology for the relationship of these legal phenomena. This is very important today, because the current trend towards expanding the use of civil law institutions in tax law enforcement has opponents who believe that this leads to a violation and diminution of public-law guarantees of taxpayers ' rights provided for by legislation on taxes and fees.

In modern conditions, many works have appeared that study the impact of civil law on tax law [6-8]. And this is natural, because this relationship directly follows from civil and tax legislation. Thus, in clause 3 of Article 2 of the Civil Code of the Russian Federation it is written: "civil law does not apply to property relations based on administrative or other authority subordination of one party to the other, including tax and other financial or administrative relations, unless otherwise provided by law." From the Article 11 of the Tax Code of the Russian Federation it follows that "the institutions, concepts and terms of civil/.../ legislation used in this Code shall apply in the meaning in which they are used in these branches of legislation, unless otherwise provided by this Code".

In general, it is important to note that the concept of the relationship between tax and civil law in Russia is based on a strict separation of public and private law, which is characteristic of the Russian legal system as a whole [4]. In this regard, it is worth noting that the majority of States located today in the post-Soviet space adhere to the same view of private and public law. This is why, for example, the legislation of Belarus and Kazakhstan uses the same concept of the relationship between tax and civil law as in Russia.

The development of a methodology for the relationship between tax and civil law within the framework of the national concept of unity and differentiation of private and public law can not be carried out if the science does not study the segment of this relationship that opens its reverse side, i.e., the impact of tax law on civil law. Unfortunately, this segment of the relationship of legal phenomena in science has not yet been studied. And this is understandable, because, at first glance, the problem of the impact of tax law on civil law is not as practical as the problem of the impact of civil law on tax law. In addition, the impact of tax law on civil law is not so clear.

The question of the impact of tax law on civil law is of interest, first of all, for civilists, because it gives food for thought about the improvement of some civil law institutions, and also to some extent forces to change views on the theory of civil law in terms of the ratio of public and private law. The analysis of the impact of tax law on civil law allows us to create a comprehensive theory of the relationship of these legal phenomena, to see the trends of their development and, of course, to outline the ways of development of tax legislation in the aspect of the autonomy of tax law. At the same time, the question of the impact of tax law on civil law is also valuable because it makes the legislator think about the construction of civil law norms in conjunction with the norms of tax law. This leads to a very important conclusion, which, first of all, concerns the sphere of law-making. The reform of civil legislation, as well as tax legislation, should always be carried out in a close relationship, i.e. the legislator should strive

for maximum unification of legal terminology so that subjects of civil legal relations, and as a result of fulfillment of obligations – taxpayers, feel legally comfortable and easily construct civil transactions based on the predicted tax consequences [9]. It is important to note that the Russian legislator does not yet fully adhere to this approach. In the course of civil law reform in 2013, opinions were expressed that civil law should be separated from tax law, because "a significant part of contracts are designed to provide an ideal tax regime". Meanwhile, the law-making practice of the European Union follows a different path, trying to unify the concepts and terms of civil and tax law within the framework of civil law reform [10].

The impact of tax law on civil law is multidimensional. At least, we can talk about the impact on the levels of law-making, law enforcement, and the use of civil law institutions.

2.Influence of tax law on civil and law-making.

On the impact of tax law to civil law, in the aspect of lawmaking, spoke for the first time the Constitutional Court of the Russian Federation in the Resolution from December 23, 2009 No. 20-P. He noted that paragraph 2 of clause 1 of article 165 of the tax code of the Russian Federation "indirectly reglamentary under the mandatory requirements of the tax legislation of the relationship, which are grounds for crediting revenue at the expense of the taxpayer". We are talking about civil legal relations and, in particular, the contract of assignment, which according to the tax code of the Russian Federation exclusively as such must be submitted to the tax authority to confirm the right to receive compensation for taxation at the tax rate of 0 percent. As the Court emphasized, " despite the many means provided for by civil law to regulate relations arising in connection with the payment of delivered goods, article 165 of the tax code of the Russian Federation provides for the submission to the tax authority exclusively of the contract of assignment." Such a restriction, as the court pointed out, is not due to anything, i.e. formally, arbitrarily. Meanwhile, the norms of tax legislation should be harmonized with the norms of civil legislation that have a dispositive nature. And this harmonization, as follows from the legal position of the court, takes place when the restriction of freedom of civil contract is justified by the need for tax purposes to focus on any only necessary element of civil legal relations, which, in particular, has a special terminological meaning for tax purposes, or the meaning of a term of an intersectoral nature. According to the constitutional Court of the Russian Federation: "such a restriction should not be arbitrary and formal, but exceptional, forced, and due to tax purposes" [11].

In the context of the above, it is appropriate to pay attention to the opinion of German scientists, who emphasize that tax law is related to civil law institutions in auxiliary forms, since the purpose of tax law is not to regulate the forms of registration of civil law relations [12].

Above-mentioned legal positions of the constitutional court is important because it gives the tax law theory code to analyze the existing tax code, the cases of restriction of civil liberty of contract and, in this sense, evidence of the influence of tax law on the civil. At the same time, the above-mentioned legal positions of the court are also relevant for the legislator regulating tax relations, since they are law-making criteria.

An example of the influence of tax law on civil law, in the aspect of law-making, is article 39 of the Tax Code of the Russian Federation. In sub-paragraph 4 of paragraph 3 of this article, it is established that "transfer of property, if such

ISSN 2542-1514 (Print)

transfer is of an investment nature (in particular, contributions to the authorized (stock) capital of economic companies and partnerships, contributions under a simple partnership agreement (joint activity agreement), an investment partnership agreement, share contributions to cooperative mutual funds) is not recognized as the sale of goods, works, and services. In fact, this article of the tax code of the Russian Federation establishes a criterion for evaluating a civil transaction (operation) as a transaction that has or does not have an investment character for tax purposes, or more precisely, in order to identify the sale of goods as an object of taxation. It would seem that all the criteria for evaluating civil law transactions should be given in the Civil Code of the Russian Federation or in civil law science. However, due to the lack of practical interest of civil law subjects in identifying transactions based on the investment transaction criterion, there is no such classification of transactions in civil legislation. Tax legislation that is interested in a detailed description of taxable items based on existing principles of tax law needs to grade civil transactions (operations) according to the criterion of investment or lack thereof. In this sense, in the law-making aspect, tax law affects civil law by classifying civil transactions (operations) in the tax legislation according to its own criteria. In the sphere of law enforcement, this influence is manifested in the fact that subjects of civil legal relations, before entering into certain civil transactions, must already plan their tax consequences in advance, focusing not only on civil legislation, but also on tax legislation, in particular, on the classification of transactions as investment or non-investment. In this sense, in the law-making aspect, tax law affects civil law by classifying civil transactions (operations) in the tax legislation according to its own criteria.

The civil legal relationship is very often burdened with public interest. And in this sense, tax law affects civil law in the course of legal implementation.

This implies a very important conclusion, which primarily concerns the sphere of law-making: reform of the civil law, as well, and tax, must be conducted in close relationship with these types of legislation, i.e. the legislator should seek to maximize the unification of legal terminology to the subjects of civil relations, and the results of the performance of the obligations, the taxpayers, feel legally comfortable and easy designed civil transactions in reliance on predictable tax consequences. This is another law-making criterion that follows from the influence of tax law on civil law.

3. Tax and civil law in the context of law enforcement.

The most obvious influence of tax law on civil law is shown at the level of law enforcement. The influence of tax law on civil law in the segment of law enforcement is manifested primarily in the following: tax and legal situations that are the cause of legal disputes and objectively require resolution based on civil legislation cannot be considered as grounds for the emergence of restorative civil law enforcement measures. Accordingly, the institution of unjustified enrichment (Article 1102 of the Civil Code of the Russian Federation) cannot be applied in such cases. This conclusion can serve as a stencil by law enforcement, providing adequate civil legal Institute, except the Institute of unjust enrichment applicable to the resolution of a particular situation, the reason for which is the failure to pay tax (it Should be noted that the issue of unjust enrichment in the context of tax and legal situations have already been the subject of scientific and practical analysis) [13-15].

ISSN 2658-4050 (Online)

Meanwhile, judicial practice has often followed the path of resolving such disputes based on the institution of unjust enrichment.

The analysis of judicial practice shows that often the tax and legal situation is a cause for a dispute, which can only be resolved within the framework of civil legislation. However, in such cases, the law enforcement officer often faces the problem of legal qualification of civil relations arising between the parties.

An example of the above is the situation that was resolved in The decree of the Presidium of the Supreme court of the Russian Federation No. 14547/09 of July 15, 2010. According to this Resolution, the Volzhsky standard company acquired the building from the Comet company and the right to use part of the land plot occupied by the building. However, the company "Volga standard" did not register its rights to the land plot, thus freeing itself from payments for the use of the land plot. In this regard, the company "Comet" appealed to the court with a claim to the company" Volga standard " for reimbursement of expenses incurred in connection with the payment of land tax. The Presidium of the Russian Federation motivated its decision by the fact that the defendant, not having their land rights, and thereby freeing themselves from the payments for the use of the land, unjustly enriched and, therefore, is obliged in accordance with section 1 of article 1102 of the civil code to reimburse the plaintiff for the payment of this tax. Thus, the court resolved this case as a civil case based on the institution of unjust enrichment (Art. 1102 of the Civil Code of the Russian Federation). It is obvious that it was impossible to resolve this situation under the tax code of the Russian Federation, because it arose between two entities of equal legal personality-the Volzhsky standard society and the Comet society, which does not correspond to the essence of relations regulated by tax law.

In this case, the institution of unjust enrichment was applied incorrectly, since article 1102 of the civil code of the Russian Federation requires that the debtor's property be acquired or saved without the grounds established by law, other legal acts or a transaction. Regarding the situation itself, the company "Volga standard" acquired property, in particular, a land plot, on a legal basis, as it had a title document. The fact that the company did not register the ownership of the land plot and, accordingly, did not pay the tax, cannot be considered as a violation of the law, because such registration was not its subjective duty, which it must fulfill within a certain period and for non-fulfillment of which is followed by state coercion. The lack of ownership of land in the company "Volga standard" led to the fact that, based on Articles 388 and 389 of the Tax Code of the Russian Federation, the obligation to pay land tax did not arise. The result was that the company "Volzhskiy Standart", not paying land tax, have kept the property owned by the creditor, namely, society "Comet" is not in the absence of legal grounds, as required by article 1102 of the Civil Code, but rather - legally., i.e. not having a tax obligation. Thus, in a situation of non-payment of tax, if such a situation indicates that the debtor does not have a duty to pay tax, the institution of unjust enrichment cannot be applied.

An almost analogous example in this regard is the Decree of the Presidium of the Supreme court of the Russian Federation No. 8351 of November 15, 2011. Thus, the property management Committee of the Saratov region concluded an agreement with the state unitary enterprise "Contact" on securing the property on the right of economic management, which was later privatized by this enterprise. At the same time, the company did not issue title

ISSN 2542-1514 (Print)

documents for the land plot under the above-mentioned property, and therefore did not pay land tax. As indicated by the SAC of the Russian Federation, the enterprise had actual use of the land plot, which is the basis for collecting not land tax, but unjustified enrichment at the request of the owner of the land plot. In this case, the company "contact" did not acquire or save any property, using this land plot without the grounds established by law or transaction (Article 1102 of the Civil Code of the Russian Federation), at the expense of another person, in particular, a subject of the Russian Federation. It did not register ownership of the land plot, but this was not its responsibility. Accordingly, based on article 388 and 389 of the tax code of the Russian Federation, he did not have an obligation to pay tax. Therefore, it is impossible to attribute the fact of non-payment by the debtor to the facts that cause unjustified enrichment.

As you can see, the difficulty of identifying this type of situation is due to the fact that the reason for its occurrence, or more precisely, the reason for its consideration in court was the fact of non-payment of tax by a subject who owns a land plot, but did not register it. Meanwhile, as follows from the court's decision, this reason was taken as a legal fact, i.e. the legal basis for the occurrence of unjustified enrichment, which led, in the end, to the incorrect civil legal qualification of the relationship.

A distinctive feature of tax-legal situations – non-payment of tax, which can only be resolved by relying on civil law legislation, is that the law enforcement officer is required to carefully study these situations, making the choice of an adequate civil law institution for their resolution. The law enforcement officer has the burden of choosing the civil law institution applicable to this situation.

It should be noted that recently there have been many similar situations, the resolution of which is based not on the institution of unjust enrichment, but on the civil law institution of rent.

All this, on the relationship of tax law and civil law in the segment of law enforcement, suggests that the failure of the tax debtor due to the lack of duty of such payment does not give rise to a civil fact- the lack of legal basis for acquisition or saving of property by the creditor for use of the institution of unjust enrichment.

In addition to the above, the impact of tax law on civil law, in the aspect of law enforcement, is shown when courts consider cases for reimbursement of expenses that were incurred by the plaintiff, regardless of the fact of causing harm. In particular, in court practice, there are cases for reimbursement of expenses – the amount of land tax that the plaintiff paid, but this land plot could not be used for a certain time because of the actions of the defendant. The court refused to compensate the plaintiff for damages, justifying its refusal by stating that the plaintiff's expenses for payment of land tax are not subject to compensation, since they were incurred regardless of the actions of the defendant, i.e., regardless of whether the defendant would or would not have committed any actions in relation to the land plot. In fact, to resolve this case, the court used the civil law doctrine condition sine qua non, the essence of which is to recognize the necessary condition, without which the result would not have occurred [16]. In this case, the doctrine applies in the sense that if the harm had occurred regardless of the defendant's actions, the defendant's conduct could not be considered as causing harm.

It seems that the use of the civil law doctrine condition sine qua non is unjustified in the case of a civil law situation burdened by a public law element, in particular, a tax

relationship. So, in this case, there was a situation where the plaintiff requires the defendant to pay damages in civil law. However, the so-called "damage" that it requires to be compensated is not a civil damage, but is the plaintiff's expenses in connection with the performance of the constitutional and legal obligation to pay tax (article 57 of the Constitution of the Russian Federation). therefore, it seems that in such cases, the justification of the court's decision should be based not on the civil law doctrine of condition sine que non, but on the legislation on taxes and fees. In particular, articles 388 and 389 of the tax code of the Russian Federation, which state that a land plot is subject to taxation regardless of whether it is used or not.

Based on the above, it follows that the problem of compensation for harm as such does not exist, because nothing depends on the actions of the defendant in this case. The claim cannot be satisfied because the plaintiff's performance of its constitutional duty to pay tax does not depend on the actions of the defendant, but is related to the fact that the plaintiff has a land plot. Hence, when resolving cases related to the compensation of "unjustified" expenses complicated by the tax and legal situation, it is necessary to proceed from the priority of legislation on taxes and fees over civil law theory [17].

4. The constitutional and legal institution of unjust enrichment and its specification.

In this regard, it is impossible to ignore The decision of the constitutional court of the Russian Federation dated March 24, 2017 No. 9-P. In this Decision, the constitutional Court of the Russian Federation "raised" the civil law institution of unjustified enrichment to the level of constitutional law. This means that the property profile needs to be specified in various branches of law. Moreover, the decision of the constitutional court of the Russian Federation was taken in connection with a situation that is, in fact, about the tax law: the tax authority made, without legal grounds, a decision to provide individuals with property tax deductions for personal income tax. After some time, finding the error, the tax authority appealed to the court on the return of these persons allocated budget amounts as unjust enrichment under article 1102 of the civil code.

This situation could not be solved by relying on the tax code of the Russian Federation for many reasons [6]. But the main thing is that it was not tax-legal in nature, and, accordingly, the legislation on taxes and fees was not regulated. However, being a tax-legal issue, this situation could not be resolved by relying on the civil law institution of unjust enrichment (article 1102 of the civil code of the Russian Federation). The reason for this is that according to art. 1102 of the civil code of the Russian Federation unjustified enrichment occurs only if a person (debtor) acquired or saved property without the grounds established by law or transaction at the expense of another person. In this case, this other person whose property was acquired without grounds is the Russian Federation, and not the Federal tax service, which provided this property as a tax deduction in violation of the requirements of the tax code of the Russian Federation. In this case, the Federal tax service of the Russian Federation was only a state-authorized body that made a decision to grant a tax deduction. Thus, the situation could not be resolved by relying on the civil law institution of unjust enrichment. At the same time, as the court itself pointed out, the situation cannot be resolved in any other way. It seems that these facts, taking into account the legal positions formulated by the Constitutional Court of the Russian Federation earlier, required to consider the institution of unjustified enrichment in the

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constitutional and legal sense.

Taking into account all the above and in the context of the tasks of this article, it can be concluded that the civil legal form-the institution of unjustified enrichment – has been transferred to the constitutional legal level under the influence of the situation in one way or another related to the tax - legal relationship. And now the institution of unjust enrichment is the regulator of homeostatic relations, which are the subject of constitutional law. This, in fact, is the connection between tax and civil law, although indirectly. Due to the tax situation (near the tax relationship), which could not be resolved in any other way except through a civil legal form, the Constitutional Court of the Russian Federation "filled" this legal form with constitutional legal content. At the same time, the court stressed that the use of the institution of unjust enrichment is not excluded "outside the civil sphere", although in this case "it must correspond to the specifics of tax relations" (paragraph 2.1 of the Resolution) [18]. In foreign law enforcement practice, the institution of unjust enrichment is also widely used outside the civil law sphere.

The possibility and need for an increasingly visible use of private law institutions in public law, and, hence, the trend towards the emergence of an increasing number of intersectoral legal institutions in modern conditions is objectively anticipated. The fact is that the strict division of law into private and public, existing in the domestic doctrine of law, does not allow, as it turns out, always adequately solve public law problems only based on the principles of public law. Flexible forms contained in private law are required to resolve the problems that arise. The source of this understanding of the problem lies in the new public management, which was formed in the 90s of the 20th century, manifested in Europe and needs the motivation inherent in private enterprise and more flexible and effective management tools [19].

Taking into account the fact that constitutional and legal relations find their concretization in industry legislation, it becomes obvious that today the legislator faces the task of concretizing this institution in financial law, and possibly in land and family law. (However, such specification may not be necessary if, as the constitutional court of the Russian Federation rightly noted in the above-mentioned Resolution, the situation with the illegal provision of tax deductions is resolved by the legislator within the framework of tax legislation. fees and rhinestone fees). There is no denying that the civil law institution of unjust enrichment may also require some changes. (article 1102 of the civil code). At least, the provision on the grounds for the emergence of the civil law institution of unjust enrichment requires some specification. Specifically, the question arises: whether the reason for its occurrence is only the absence of civil grounds established by law or other legal acts, or whether such grounds can be any property grounds, that is, the grounds of any industry affiliation established by law or other legal acts [20]. This question has arisen recently in connection with the increasingly frequent desire to use this institution for public legal reasons. It seems that this issue will remain relevant until it is resolved in the industry legislation.

5. Conclusions.

In general, summing up all the above examples, we can assume that in civil law situations complicated by the tax component, it is necessary to focus on the law enforcement paradigm. Its essence is as follows: the law enforcement officer, when classifying a civil legal relationship (situation)

ISSN 2658-4050 (Online)

complicated by a tax element, in its interpretation and qualification should proceed from the primary analysis of legislation on taxes, fees and insurance premiums, in a system with civil legislation and civil law theory.

ISSN 2542-1514 (Print)

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BIBLIOGRAPHIC DESCRIPTION

Sentsova (Karaseva) M.V. Civil and tax law: vice versa. *Pravoprimenenie = Law Enforcement Review*, 2020, vol. 4, no. 1, pp. 65–74. DOI: 10.24147/2542-1514.2020.4(1).65-74. (In Russ.).