

APPLICATION OF LEGAL ENFORCEMENT MEASURES FOR VIOLATION OF FINANCIAL LEGISLATION: PROBLEMS OF THEORY AND PRACTICE

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Article info

Received –

2022 November 02

Accepted –

2023 January 20

Available online –

2023 June 20

Keywords

Legal liability, legal enforcement measures, financial law, financial legal relations, arrears, fines, alternative constructions, parallel legal institutions

The subject of the study is the legal norms that fix the procedure for applying coercive measures for violation of financial legislation, as well as doctrinal approaches and concepts on the chosen subject.

The purpose of the article is: firstly, to rethink the leading role of the sectoral approach to the analysis and legal regulation of enforcement measures for violations of financial legislation, the development of which has led to the formation of alternative legal structures for regulating financial relations and parallel legal institutions of legal liability; secondly, in determining effective legal instruments aimed at streamlining the system of measures of state coercion applied to subjects of financial legal relations.

The article examines: alternative, bypassing the current legislation, legal regulation of relations in the field of application of coercive measures; parallel legal institutions of legal responsibility for violation of financial legislation, as well as issues of streamlining the system of property sanctions for financial offenses.

The use of general logical research methods, including analysis and synthesis, the formal legal and comparative legal methods, allowed the author to come to the following conclusions: (1) the emergence of alternative legal structures for regulating coercive measures for violation of financial legislation is caused by a mixture of state functions between federal executive authorities, the reason for which is a deviation from the concept of a three-tier system of public administration; (2) based on an industry approach, the well-established opinion of the legislator to determine the types of legal liability leads to the absence of conjugation of legislative acts in this area and, as a result, to the unreasonable application of legal liability measures, to double liability, as well as to problems in the field of determining the evidence base in cases of financial offenses; (3) as a basis for streamlining the system of coercive measures for violation of financial legislation, it is advisable to take an approach aimed at overcoming the gap between branches of law, the development of which is manifested in the expansion of the reception of universal legal structures in financial legislation and the application of the obligatory method of imposing property liability, which allows creating a different mechanism for imposing economic sanctions, corresponding to the risk-based approach to the implementation of control and supervisory activities. The application of the obligatory method of imposing property liability should be accompanied by a reduction in the number of fines for offenses in the financial sector, provided for by acts of financial legislation and the Russian Code of Administrative Offenses.

1. Introduction

The legal doctrine has investigated a significant part of the problems arising in the application of coercive measures for violation of financial legislation, but a number of controversial issues in this area have not yet been resolved. Legal science has faced the need to approach generalizing conclusions, to deduce common signs and patterns of the use of coercive measures for financial offenses and to resolve acute problems associated with their application.

Attempts to eliminate ambiguities, inconsistencies in the application of coercive measures for violation of social norms, to determine the general directions of development of the institution of legal responsibility are periodically undertaken in legal science. In particular, in the 60s of the XX century, the question was raised about the need to develop "... a general theoretical concept of legal responsibility covering all types of liability for offenses" [1, pp. 22-23]. And in the 80s of the XX century, in the designated key, D. I. Bernstein wrote and published the monograph "Legal responsibility as a type of social responsibility and ways to ensure it" [2, p.5]. However, adherence to the sectoral characteristics of the classification of legal coercion measures did not allow legal scholars to fully resolve the problems facing legal science at that time.

At the present stage of the development of the mechanism of legal regulation, accompanied by the strengthening of the process of interpenetration of private and public law, the issues of streamlining the system of legal enforcement measures provided for by sectoral laws are again acute for researchers.

In many ways, the need to rethink approaches in the field under study is caused by the digital transformation of the economy and public administration, aimed at reducing administrative procedures that ensure the interaction of civil turnover participants with public authorities, as a result of which alternative legal instruments for regulating socio-economic relations, including relations in the sphere of application of legal enforcement measures,

become in demand, generates new problems that require resolution.

The purpose of this article is not to analyze and evaluate the existing measures of legal coercion applied for violation of financial legislation. A significant number of works written within the framework of the science of finance [3,4,5,6, pp.10-13,7, 91-96], criminal [8] and administrative law are devoted to their research and evaluation[9, pp.93-107, 10, pp. 228, 11, pp. 30-32]. At the present stage, the task of financial and legal research, along with identifying the causes that have a negative impact on the development of the institution of coercion in financial law, is to find a new approach and effective legal tools aimed at streamlining the system of state coercion measures applied to subjects of financial legal relations.

The author's approach to the study lies in the need for a radical rethinking of the leading role of the sectoral approach to the analysis and legal regulation of coercive measures for violations of financial legislation, the development of which led to the formation of alternative legal structures for regulating financial relations and parallel legal institutions of legal responsibility, thereby weighing down the mechanism for the use of coercive measures for offenses in the financial sphere.

2. Alternative legal constructions of regulation of coercive measures for violation of financial legislation

Recently, alternative legal institutions for regulating coercive measures in the financial sphere, which are used in circumvention of the current legislation, have been actively developing, having a subsidiary and law-restoring nature in relation to the main regime. With regard to the problem under study, we are talking, first of all, about administrative procedures and measures of legal coercion that are not provided for by acts of financial legislation and established in letters and orders of control and supervisory authorities for official use. The above can be demonstrated by the example of acts of the Federal Tax Service of Russia. In a letter dated July 25, 2017 No. ED-4-15/14490@,

fixing the procedure for the work of the commission on the legalization of tax bases (the document became invalid due to the publication of the Letter of the Federal Tax Service of Russia dated 07.07.2020 No. BS-4-11/10881@), in addition to the rules on coercive measures of a law-restoring and suppressive nature, provisions on application to taxpayers who did not appear at the commission meeting are fixed, measures of responsibility provided for in Article 19.4 of the Administrative Code of the Russian Federation. Based on a Letter dated 10.07.2018 No. ED-4-15/13247@ "On the prevention of violations of tax legislation" the procedure for the cancellation of tax returns was fixed (based on the Letter of the Ministry of Justice of the Russian Federation No. 01-134776/18 dated 12.10.2018, this letter of the Federal Tax Service of Russia was withdrawn from execution).

At the moment, there is an active use by tax authorities of forms of pre-verification analysis not established by the Tax Code of the Russian Federation and enforcement measures related to their implementation, the procedure for the implementation of which is fixed by Order of the Federal Tax Service of Russia dated 27.02.2015 No. MMV-8-2/ 13dsp@ "On conducting a pilot project on the development at the regional level of methods to encourage taxpayers to voluntarily fulfill tax obligations", which has not been published or registered with the Ministry of Justice of the Russian Federation as a regulatory act, but is mentioned by the courts when resolving disputes, related to the procedure of tax control (Decision of the Arbitration Court of Moscow dated 05.10.20 case No. A40-211149/18-115-4949 ; Resolution of the Arbitration Court of the Moscow District of October 31, 2019 in case No. A41-394/2019).

It is obvious that these examples "... demonstrate a deep crisis of law enforcement, deconstruction of the idea of the rule of law" [12, 159-172]. In the context of the problem under study, the reason for the emergence of alternative legal structures in the mechanism of enforcement measures was the confusion of state functions between federal executive authorities caused by a deviation from the concept of a three-level system of public administration [13], based on the

functional approach developed in the doctrine of administrative law to the legal regulation of economic development management [14, p.6], and reflected in the Decree of the President of the Russian Federation No. 314 "On the system and structure of Federal executive bodies", clearly delimiting state functions between federal ministries, services and agencies.

In addition to the above, alternative legal regulation of relations in the sphere of enforcement measures for financial offenses is based on the approaches of the Constitutional Court of the Russian Federation, which has repeatedly noted that the absence of special legal regulation in the acts of financial legislation does not exclude the use of universal legal structures enshrined in sectoral laws (Resolution of the Constitutional Court of the Russian Federation No. 9 of March 24, 2017-P). In Resolution No. 39 of December 08, 2017-The Court legalized the possibility for a number of reasons to recover the arrears of an organization from an official of this organization in accordance with the procedure provided for in Article 1064 of the Civil Code of the Russian Federation through the use of such a universal legal structure as compensation for harm. On the one hand, the approach of the Constitutional Court of the Russian Federation aimed at bridging the gap between branches of law by expanding the scope of universal legal structures deserves attention, on the other hand, this has led to a heavier system of property liability measures applied to violators of financial legislation.

3. Parallel legal institutions regulating legal liability for violation of financial legislation

The emergence of problems related to the application of measures of legal liability for violation of financial legislation is largely caused by the sectoral approach to the legal system formed in the 30s of the last century, which actually led to "... pulling apart the norms of administrative law in different branches" [15, pp. 21-36], which, in turn, had a negative impact on the development of science and administrative and financial law. In particular, this was manifested in the fact that the subject of administrative and legal regulation was limited to "... mainly the application of prohibitions, restrictions and administrative coercion" [16, p. 7],

and financial legislation was filled with numerous administrative procedures, as well as "... a whole complex of preventive, security, law-restoring and punitive measures of administrative coercion"[17, p. 22], leveling the binding nature of financial legal relations, and competing with the procedures enshrined in administrative and other branches of legislation.

The allocation of types of legal liability according to the sectoral principle led to the emergence of parallel legal institutions, which significantly weighed down the mechanism of financial and legal regulation, and also influenced the formation of a strong belief of the legislator that financial law does not have its own effective legal tools, and finance is regulated by administrative, civil and criminal law. In particular, instead of applying coercive measures provided for by financial legislation in case of non-payment or incomplete payment of taxes, the law enforcement officer resorts to criminal prosecution, as well as to the application of administrative liability measures.

Adherence to the sectoral approach has led to the formation of a rather complex mechanism for the application of coercive measures in the financial sphere, based on the formation of parallel legal institutions for regulating financial relations. Along with the liability measures provided for by the Tax Code of the Russian Federation, violators of financial legislation may be subject to penalties in accordance with the Administrative Code of the Russian Federation and the Criminal Code of the Russian Federation.

An example of parallel legal regulation of relations in the sphere of application of legal liability for violation of financial legislation are the provisions of the Federal Law "On Insolvency (Bankruptcy)" on subsidiary liability of persons controlling the debtor, the application of which allowed the Supreme Court of the Russian Federation to significantly expand the range of subjects of responsibility (fiscal debtors). In particular, in a number of decisions, the Court noted that the debt arising from subsidiary liability in bankruptcy may be inherited (Decision of the Supreme Court of the Russian Federation No. 303-ES19-15056 of 12/16/2019) and, moreover, occur for persons used as a tool to conceal property

belonging to a controlling person (Definition of the Supreme Court of the Russian Federation from 23. 12. 2019 No. 305-eS19-13326), and the absence of corporate ties between the victim and the harm-doers cannot be the basis for the release of the latter from liability in the form of recovery of damages (Ruling of the Judicial Board for Economic Disputes of the Supreme Court of the Russian Federation dated 11/14/2022 No. 307-ES17-10793(26-28) in case No. A56-45590/2015).

In the current situation, when the same financial offense causes different legal consequences, and various sectoral laws provide for the same liability measures in the form of a fine for these offenses [18], it is premature to talk about the existence of financial and legal liability as an independent type of liability [19]. In accordance with the above, modern research does not allow us to streamline the legal regulation of relations in the sphere of enforcement measures for violation of financial legislation, within the framework of which the independence of financial and legal responsibility is justified [20,21, 22, pp. 23-29]. At the same time, the persistent approach expressed by representatives of the science of administrative law that administrative and legal coercive measures are applied for violation of financial legislation does not fit into the modern concept of legal regulation of property liability for violation of financial legislation. In particular, in the doctrine of administrative law, tax sanctions and fines levied from credit institutions for violating the instructions of the Bank of Russia are considered as special administrative and punitive measures applied administratively [23, pp.108-117].

Adherence to the sectoral characteristics of the classification of coercive measures does not allow the development of a risk-based approach – one of the key areas of the Concept of the new Code of Administrative Offences of the Russian Federation, aimed at transforming the institution of legal responsibility from a predominantly punitive fiscal instrument to the institution of sentencing, subject to differentiated application. Based on the industry approach, the well-established opinion of the legislator and law enforcement officer to determine the types of legal liability leads to the absence of conjugacy of legislative acts in this area

and, as a result, to the unjustified application of legal liability measures, to double responsibility, as well as to problems in determining the evidence base in cases of financial offenses. It is not uncommon for cases when, on the basis of a court decision, it is refused to bring an organization to responsibility provided for by an act of financial legislation, but an official of the organization is brought to administrative responsibility in accordance with the Administrative Code of the Russian Federation. In the current situation, the acts of the Constitutional Court of the Russian Federation, which determine the directions of legal regulation of relations developing in the sphere of application of coercive measures, are of key importance. In Resolution No. 45-P of October 20, 2022, the Constitutional Court of the Russian Federation, having examined the issue of assessing the constitutionality of art. 15.33.2 The Administrative Code of the Russian Federation, which establishes liability for officials of organizations for violating the deadlines for submitting information (documents) to the bodies of the Pension Fund of the Russian Federation, decided that law enforcement agencies are obliged to justify the possibility of applying to an official of the organization the provisions of the Administrative Code of the Russian Federation on administrative responsibility if, on the basis of a court decision, the actions (inaction) of the organization, the responsibility for which is provided for by other legislative acts, but for the same reasons, have not been qualified as an offense.

Unfortunately, the approaches of the courts are not always aimed at eliminating the unjustified use of coercive measures. The influence of the sectoral approach in law forces the courts to concentrate on the criteria for distinguishing existing types of legal liability, which significantly weakens the guarantees of protection of the rights of participants in civil turnover. In one of the decisions, starting from the sectoral approach to determining the legal nature of legal liability and its types, the Supreme Court of the Russian Federation actually legalized the possibility of applying double responsibility for offenses committed in the field of execution of government

contracts, the conclusion of which is aimed at the implementation of financial legal relations developing in the field of financing public expenditures. According to the position of the Supreme Court of the Russian Federation, expressed in the Decision of August 12, 2022 No. 305-ES22-3373, for violation of the terms of performance of obligations arising from a state contract, bringing an organization to responsibility on the basis of Article 9.4 of the Administrative Code of the Russian Federation, accompanied by the recovery of a penalty under Article 330 of the Civil Code of the Russian Federation, is not a violation of one of the key principles of the application of measures responsibility *Non bis in idem* (from lat. — "Not twice for the same thing").

4. Streamlining the system of measures of property liability for violation of financial legislation

At the present stage of the development of legal science, it is obvious that attempts to distinguish types of legal liability according to the sectoral principle do not allow resolving numerous ambiguities and controversial issues when applying economic sanctions, which means that the sectoral approach to the legal system, originally designed to streamline the legal regulation of public relations, has exhausted itself in modern conditions [24]. Already in the 90s of the XX century, during the period of economic transformations, the approach based on the analysis of legal phenomena and categories within independent branches of law was criticized[25] and later in the legal doctrine there was a tendency to develop "... a comprehensive analysis of the legal functioning of social and economic phenomena, assuming equal opportunities for the implementation of financial and legal values with the values of civil, criminal, constitutional or administrative law"[26, p.190]. In other words, we are talking about the formation in legal science of a modern direction of legal regulation aimed at bridging the gap between branches of law, covering the development of all legal institutions, including the institution of legal responsibility.

The development of the indicated approach in the sphere of application of economic sanctions is

dictated primarily by the fact that "... an offense, the constituent elements of which are a civil offense and a criminal tort, has no industry affiliation and is a general legal category regardless of industry affiliation" [27, p. 31]. It is possible to regulate the system of liability measures applied to subjects of financial legal relations, based on a comprehensive analysis of legal categories, by means of the "method of imposing property liability in the form of a financial obligation", the application of which is aimed at shifting the initiative to pay economic sanctions to the budget from the state to participants in civil turnover. This method of streamlining the legal regulation of financial relations is not new. It was investigated in the legal doctrine back in the Soviet period and described in the work of Professor S.V. Zapolsky "Self-financing of enterprises (Legal issues)" [28, p. 129]. In addition, the approach being implemented follows from the Resolution of the USSR Council of Ministers of July 30, 1988 No. 929 "On streamlining the system of economic (property) sanctions applied to Enterprises, Associations and organizations", aimed at streamlining the system of property liability measures by expanding the scope of such universal liability measures as the recovery of penalties and damages.

Developed in the legal doctrine in the Soviet period of time, the mandatory method of influencing relations developing in the field of enforcement measures has been rapidly developed in modern legislation and law enforcement practice. This is because the use of coercive measures is not an end in itself. Their effectiveness should be evaluated in the context of the model of interaction of subjects of financial legal relations being built, aimed at ensuring a balance of private and public interests. The measures of legal coercion fixed by acts of financial legislation negatively affect the financial stability of participants in civil turnover. It is not by chance that in order to prevent bankruptcy as an "economically unprofitable instrument"[29] in modern conditions, the scope of application of alternative legal means for resolving financial debt issues is rapidly expanding, including installments, settlement agreements, mediation procedures, etc.

In the context of the above, in order to develop the mandatory method of influencing financial relations, it is advisable to consider expanding the scope of use of legal coercion measures stipulated by financial legislation arising from the conditions for the implementation of financial obligations, which include: payment of double tax, refusal to provide tax deductions (tax refunds), compensation for losses, additional tax for violation of the pricing mechanism carried out in accordance with the procedure provided for in Section 5.2 of the Tax Code of the Russian Federation.

Some of the indicated measures of legal coercion are currently pinpointed in the acts of financial legislation in relation to specific types of financial obligations. Thus, according to Article 396 of the Tax Code of the Russian Federation, the payment of land tax is made in a twofold or fourfold amount due to the absence of a real estate object on the land plot provided for housing construction.

Expanding the scope of application of such specific measures of financial and legal coercion would allow avoiding parallel legal regulation of liability for violation of financial legislation in the future. The proposed approach does not contradict the binding nature of financial legal relations and will not require drastic changes, but fully corresponds to the emerging trend in the legislation of the development of the institution of property liability in financial law. For example, in art. 35 of the Tax Code of the Russian Federation establishes provisions on compensation to taxpayers for losses caused by unlawful actions of tax authorities. According to Article 270.2 of the Budget Code of the Russian Federation, the supervisory authority has the right to make a claim for compensation for damage to a controlled entity that has violated budget legislation, and the provisions of the CPC of the Russian Federation on compensation for damage caused to the budget system actually block the application of criminal liability measures provided for in Articles 198-199.2 of the Criminal Code of the Russian Federation. And in the practice of applying the Tax Code of the Russian Federation, an approach has developed according to which civil turnover participants are responsible for improper fulfillment of tax obligations based on the terms of

an economic contract concluded between them containing a tax clause. In other words, a taxpayer may submit to his counterparty, within the framework of an agreement concluded between them, a claim for damages in the amount of the amount of tax benefit recognized by the tax authority as unjustified (Rulings of the Supreme Court of the Russian Federation of September 09, 2021 No. 302-ES21-5294 in case No. A33-3832/2019 and No. 308-ES17-13430 dated 28. 09. 2017), which, of course, encourages participants in civil turnover to observe financial discipline and conscientious performance of tax duties.

5. Conclusion

The analysis of legislative acts fixing enforcement measures for violation of financial legislation, as well as law enforcement practice, allowed us to formulate a number of intermediate conclusions.

1. The need for a radical rethinking of the leading role of the sectoral approach to the analysis and legal regulation of coercive measures for violations of financial legislation is caused by the formation of alternative legal structures for regulating financial relations and parallel legal institutions of legal responsibility, which significantly weighed down the mechanism of applying coercive measures for offenses in the financial sphere and entailed their unjustified application, as well as double responsibility of financial entities.

2. It is possible to eliminate ambiguities, inconsistencies in the application of coercive measures for violation of financial legislation as a result of work in such areas as: elimination of internal inconsistency of legal norms contained in acts of financial legislation; reduction of the volume of subordinate regulatory legal acts regulating financial relations by delineating state functions between federal executive authorities in order to limit control and supervisory bodies in the implementation of rule-making powers; incorporation into financial laws of the forms of control and supervisory activities implemented, but not established in them, since their implementation is directly associated with the use of coercive measures against subjects of financial legal relations.

3. As a basis for streamlining the system of coercive measures for violation of financial legislation, it is advisable to adopt an approach aimed at bridging the gap between branches of law, the development of which is manifested in the expansion of the reception of universal legal structures in financial legislation and the application of the mandatory method of imposing property liability, which allows creating a different mechanism for imposing economic sanctions, corresponding to the risk-oriented approach of implementing control and supervisory activities.

The application of the mandatory method of imposing property liability should be accompanied by a reduction in the number of fines for offenses in the financial sphere provided for by acts of financial legislation and the Administrative Code of the Russian Federation. This will ensure the process of transformation of the institution of legal responsibility from a predominantly punitive and fiscal instrument into an institution of sentencing, subject to differentiated application, taking into account the risk-oriented approach, which is one of the key areas of the Concept of the new Code of Administrative Offences of the Russian Federation.

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BIBLIOGRAPHIC DESCRIPTION

Vasyanina E.L. Application of legal enforcement measures for violation of financial legislation: problems of theory and practice. *Pravoprimenenie = Law Enforcement Review*, 2023, vol. 7, no. 2, pp. 53–62. DOI: 10.52468/2542-1514.2023.7(2).53-62. (In Russ.).