

INFORMATION LETTER

Dear Colleagues!

BANZAROV BURYAT STATE UNIVERSITY

SUPREME COURT OF THE REPUBLIC OF BURYATIA

REGIONAL BRANCH OF THE ASSOCIATION OF RUSSIAN LAWYERS

IN THE REPUBLIC OF BURYATIA

MONGOLIAN LAWYERS ASSOCIATION

MONGOLIAN STATE UNIVERSITY

ASSOCIATION OF COMPARATIVE LAW OF CHINA

INSTITUTE OF COMPARATIVE LAW

THE POLITICAL AND LEGAL UNIVERSITY OF CHINA

UNION OF CRIMINOLISTS AND CRIMINOLOGISTS

EASTERN SIBERIAN AFFILIATE

OF THE RUSSIAN STATE UNIVERSITY OF JUSTICE

again invite young scientists, university professors,

postraduate students, undergraduates, students from Russia and other countries to take part

at Annual International Youth Scientific and Practical Conference

"Comparative Law in Asia-Pacific Countries - XIV",

which will be held on April 14, 2023

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| **Aims:** | Strengthening international legal cooperation between states, scientific communities and young people of Russia, the Asia-Pacific Region (APR), and other countries. |

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| **Objects:**  | - establishment and development of business contacts between young and experienced scientists, between universities, research organizations, and centers for comparative legal research;- facilitation of cooperation between Russia and other countries of the Asia-Pacific region and other states in judicial and law-enforcement, human rights activities;- evolution of comparativism towards development of didactics, quality of future lawyers' training in APR countries;- development of the concept and ideas of legal education of the population in the Asia-Pacific region. |

International Youth Research and Practice Conference "Comparative Law in Asia-Pacific Countries - XIV", which we are holding for the fourteenth time, arouses great interest both in Russia and in other leading APR countries such as China, Japan, Mongolia, South Korea, India, as well as in the CIS countries. The universities and scientific centers of Europe and other countries actively cooperate with us in this direction.

The Organizing Committee traditionally pays increased attention to the youth audience of the conference. Dear young scientists and law enforcers, graduate students, undergraduates and students, it is you who in the present or in the very near future will take full responsibility not only for the development of your own country, but also for the strengthening of friendship and cooperation throughout the Asia-Pacific region, and the world. Lawyers with knowledge of not only European but also Eastern languages, who are familiar with the legislation of Russia and other APR countries in a comparative-legal aspect, are becoming one of the most sought-after professionals in the world. You can already be oriented to Asia in your professional training. And this orientation can give you - future and current lawyers - guarantees of successful employment, a brilliant career, interesting and useful activity!

**Traditionally, the Conference works in five sections:**

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| Section № 1 | "Constitutional and legal, administrative and legal problems of comparative law in APR countries" |
| Section № 2  | International Law and International Relations" |
| Section № 3 | Civil Law Problems of Comparative Law in the Asian-Pacific Region» |
| Section № 4 | Criminal and Criminological Problems of Comparative Law in APR Countries |
| Section № 5  | «Criminal Procedural and Criminalistic Issues of Comparative Law. Law Enforcement Agencies in APR Countries» |

The recommended topics of the reports can be adjusted and expanded at the researcher's discretion. However, the topic of the report is determined by the framework of **comparative law** in APR countries.

By results of work of conference it is planned to publish the collection of scientific works which will be published on the BSU site (see at the link or QR-code https://clck.ru/32Vqnt). The website also contains: detailed information on priority research areas, forum materials, multimedia presentations, additional materials on comparative law, a selection of addresses of websites on the subject of the conference and much more.

Authors of the best publications may be assisted in their grant work as well as in placing their research papers in VAK journals and other leading peer-reviewed publications.

**The organizing committee of the conference reserves the right to reject reports (articles) in case of violation of the requirements for their topics and design**

**Conference venue:** Banzarov Buryat State University (buildings and auditoriums will be specified in the program of the event), Ulan-Ude, Republic of Buryatia, 670000, Russian Federation.

**Date and time of the conference:** April 14, 2023 Start of the plenary session at 7:00 Moscow time, 12:00 local time.

**Form of participation:** full-time, remote or correspondence.

**Working languages of the conference:** Russian, English, Chinese, Mongolian.

**For remote participation**, notify labatr@mail.ru **no later than April 1, 2023**, to receive links to connect on the day of the event. Multimedia presentations to accompany remote participation speeches are included by the participants themselves in the on-screen display mode during the speeches.

 **For full-time participation** in the Forum it is necessary to send the electronic application form in Russian or English to the Organizing Committee **by April 1, 2023** (the application form is attached below). Multimedia presentations by full-time participants are handed over immediately before the beginning of the plenary or breakout sessions to the technical moderators in the audience (for tips on making presentations see, for example, at the link or QR-code: <https://clck.ru/32Vr46>).

The report (article) for publication in the Proceedings of the conference should be sent to the Organizing Committee **by June 1, 2023** (see a sample form below), attaching a copy of the receipt of payment of the organizational fee.

**Participation in the conference is free of charge.**

**Publication of one article in the collection – RUR 600,00** (payment of 1 copy of the collection), and the cost of mailing (will be determined when sending cash on delivery). If there are two or more co-authors of the article, they can purchase additional copies of the collection, notifying the conference organizers in advance.

**The organizational fee** you can pay by transfer to Sberbank card 4276 1609 5983 4574 (transfer to the name of Arjuna Bairovna D. [Арюна Баировна Д.]). It is obligatory to indicate in the payment designation: "APR-14 conference registration fee, full name". The electronic version of the receipt after payment please necessarily send to E-mail: labatr@mail.ru.

**Design requirements for the publication**

1. The article is submitted in electronic form in Russian or in the native language (in the latter case it should be additionally translated into English; in such cases it is possible to publish the article in two languages) as a separate file: the name of the author and the first three words of the article title (in Russian or in English) should be indicated in the file name.

2. The Organizing Committee requires from the authors to carefully check before submission the general spelling and punctuation of the materials, as well as the correct spelling of the relevant legal terms, the correctness of references to the legal regulations, etc.

3. Materials of graduate students, undergraduates, students are accepted after their review by the scientific supervisor. A written review is not required, but the organizing committee reserves the right to contact the supervisor on this issue.

The volume of the article is up to 8 pages.

The text of the article is executed in the editor "Microsoft Word" (version no later than MS Word 2007), font Times New Roman point 10, line spacing - 1. Position on the page - the width of the text. Margins: all 20 mm. Paragraph indent - 0.7. Page numbering is not put.

5. The title of the article is located in the center of the page boldface, lowercase letters.

6. Information about the author (s) is indicated under the title of the article in bold, lowercase letters, alignment to the right side (name, organization, city, country, e-mail address).

7. The abstract (3-5 sentences) and key words (up to 5-7 words) should be provided in Russian and English.

8. References in the text of the article should be placed in square brackets, indicating the serial number of the source and page number: [1, с. 5].

9. The list of references is drawn up in accordance with GOST, is given in alphabetical order at the end of the text in the heading "Literature" with the numbering of each source in Arabic numerals. When using an electronic resource its inclusion in the list of references is mandatory.

10. All articles will be checked for originality in the system "Antiplagiat.Vuz" in full version. The level of originality of the text should not be less than 75%. We ask the authors to take with understanding to this requirement. Only high-quality works will allow to place the collection in the RSCI. Works that have not passed the check in the system "Anti-plagiarismUniversity" will be rejected.

Technical design of scientific articles in accordance with the requirements of the RSCI see the link or QR-code: <https://clck.ru/32VrFe>.

**Schedule of additional events,**

**to be held within the framework of the Youth Science Forum**

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| **April 12** **2023** **Start - 09.00 MSC**Face-to-face format | Master class on "How to prepare, participate at conferences and use them effectively". Conducted by the head of the organizing committee, Doctor of Law, Professor Y.P. Garmaev |
| **April 13** **April 13, 2023** **Mixed format****(in person and remotely)** | Roundtable on the topic: "Anti-crime education in the world practice and participation of law schools and students in its implementation". Exact time and place will be indicated in the program of the youth conference, sent electronically at least 3 days before the scientific event |

**Contact information**:

aud. 7410, 6, Sukhbaatar St, Ulan-Ude, Republic of Buryatia, 670000, Russia.

E-mail: labatr@mail.ru; tel.: +7 (3012) 29-71-60.

Coordinator: Elena Gulina, tel. +79021678171 (Viber / WhatsApp)

Chairman of the organizing committee, Head of the Comparative Law

Laboratory, Professor of the Department

of Criminal Procedure and Criminalistics of BSU Law Faculty,

Doctor of Law, Professor Y.P. Garmaev **APPLICATION[[1]](#footnote-1)**

**for participation in the conference**

**"Comparative Law in Asia-Pacific Countries-XIV"**

**April 14, 2023, Ulan-Ude**

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| Name and surname (in full) |  |
| Subject of the report |  |
| Name of conference section (in full) |  |
| Country, city |  |
| Academic institution (in full) |  |
| Academic degree, academic status, or: - Course (for a student),- Year of study (for graduate students)- Place of work (for the enforcer) |  |
| Do you need a printed copy of the collection? (yes / no) If necessary, postal address |  |
| E-mail |  |
| Phone number  |  |
| Full name of the supervisor, his/her position, scientific degree and academic rank (for students, candidates for a master's degree, applicants and graduate students), contact telephone number and E-mail |  |
| Form of participation (full-time, distance or extramural) |  |

EXAMPLE OF ARTICLE DESIGN

**NON-PAYMENT OF TAXES IN THE CHINESE PEOPLE'S REPUBLIC AND THE RUSSIAN FEDERATION**

**©** A.I. Antonov

3rd year student,

Buryat State University,

Russia, Ulan-Ude

alex@mail.ru

The article deals with the regulatory legal acts in the People's Republic of China and the Russian Federation, as well as the responsibility for non-payment of taxes in the compared countries. Conclusions are made about a possible reduction in non-payment of taxes and tax liability in the compared countries. Examples of non-payment of taxes and the amount of punishment in case of non-payment of taxes are given. Analyzed public authoroties that are investigating this category of cases. The purpose of the work is to study the regulations, the type of responsibility and punishment in the field of regulation of tax legal relations. The work also uses general scientific and special research methods (analogy, analysis, synthesis, comparative legal).

*Key words:* tax evasion, tax crimes, tax liability, taxes, fines.

Nowadays, there is no state that would not have legally established taxes, all because it is through taxes, the state supports the functioning: education, police, health care, and so on.

Moreover, in some countries there is even a constitutional obligation to pay taxes, for example, Article 57 of the Constitution of Russia, states that everyone is obliged to pay lawfully established taxes and levies[1], as well as in the Constitution of China, there is a similar Article 56, which also obliges citizens of the People's Republic of China to pay taxes[2].

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In general, tax evasion, leads to the loss of income in the state, as a measure of the well-being of the economy of the country. And that is why we believe that it is necessary to prevent and prevent crimes, also to improve the standard of living, and, of course, to introduce a fair punishment for it. Since the number of crimes is not reduced by increasing the punishment, but by increasing the crime detection rate. For example, if one crime out of a hundred is solved, it makes no sense to toughen the punishment, that is, if the solvability will be very high, the crime will tend to zero, regardless of the punishment. A rational person will refuse to commit crimes completely, and there will be only a small percentage of crimes committed by the mentally ill, for example. As a result, to encourage a person to pay taxes, it is necessary to conduct prevention and publish in the media, as is done with smoking, to improve the solvability of crimes for these types of crimes, which would tell taxpayers about the inevitability of punishment for non-payment of tax.

**Literature**

1. Constitution of the Russian Federation: adopted by popular vote on December 12, 1993 // СЗ RF - 2014. - No. 31 - 14 July.

2. Criminal Code of the People's Republic of China [Electronic resource]. - URL: http://asia-business.ru/law/law1/criminalcode (date of reference: 15.06.2018).

3. On management of tax collection: the law of PRC [Electronic resource]. - URL: http://asia-business.ru/law/law2/due/tallage/ (date of access: 15.06.2018).

1. Can be in Russian and/or English. [↑](#footnote-ref-1)