



Бурятский
государственный
университет
имени Доржи Банзарова



INFORMATION LETTER

Dear Colleagues!

Banzarov Buryat State University
Regional Branch of the Association of Russian Lawyers
in The Republic of Buryatia
Union of Criminalists and Criminologists
Institute of China and Contemporary Asia of the Russian Academy of Sciences
Comparative Law Association of the China Law Society
Institute of Comparative Law
at The China University of Politics and Law
Legal Association of Mongolia
Mongolian State University
University of Internal Affairs of Mongolia

once again invite young scientists, university professors, postgraduates, graduate students,
undergraduates, students from Russia and other countries to take part
in annual International Youth Scientific and Practical Conference

«Comparative Law in Asia – XVII»,
which will be held on April 17, 2026

Purpose of the conference: strengthening international legal co-operation between states, scientific communities and youth of Russia and Asian countries.

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 Asian countries and other states in judicial and law-enforcement, human rights activities;
- the evolution of comparative studies in the direction of developing of didactics, quality of training future lawyers in Asian countries;
- development of the concept and ideas of legal education of the population in Russia and Asia.

International Youth Research and Practice Conference «Comparative Law in Asian Countries – XVII», which is being held for the seventeenth time, arouses great interest both in Russia and in other leading Asian countries such as China, Mongolia, India, Kyrgyzstan, Uzbekistan, Tajikistan and others.

The Organizing Committee traditionally pays increased attention to the youth audience of the conference. Dear young scientists and law enforcers, postgraduates, undergraduates

and students! You are already 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 Asia and the world. Lawyers with knowledge of Eastern languages, familiar with the legislation of Russia and other Asian countries in a comparative-legal aspect, are becoming one of the most sought-after specialists. You can already orientate yourself towards Asia in your professional training. And this orientation can give you – future and current lawyers – guarantees of successful employment, a brilliant career, interesting and socially useful activity!

Traditionally, the Conference works in 5 sections:

- | | |
|-------------|---|
| Section № 1 | «Comparative Law: National Legal Systems of Asian countries» |
| Section № 2 | «Constitutional-legal and international legal issues in Asian countries» |
| Section № 3 | «Civil and Legal Problems of Comparative Law in the in Asian countries» |
| Section № 4 | «Criminal Law, Criminal Procedure and Criminalistic Issues of Comparative Law in Asia» |
| Section № 5 | «Transformation of models of socio-economic, ecological and innovative development of Asian countries in modern conditions» |

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 Asian countries.



The recommended topics for reports may be adjusted and expanded at the researcher's discretion. However, the topic of the report is determined by the framework of comparative law studies in Asian 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://www.bsu.ru/science/events/conference/sravnitelnoe-pravovedenie-v-stranah-azii/>). The website also contains: detailed information on priority research areas, forum materials, multimedia presentations, additional materials on issues of 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, Ulan-Ude, Republic of Buryatia, 670000, Russian Federation (buildings and auditoriums will be specified in the program of the event).



Date and time of the conference: April 17, 2026. Start of the plenary session at 10:00 local time (5:00 Moscow time).

Form of participation: full-time, distance (online), or part-time.

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

To participate in the youth forum, you must send an e-mail **by April 1, 2026** labatr@mail.ru send an application to the organizing committee in

electronic form in Russian or English (the application form is attached below).

Multimedia presentations **by full-time participants** are submitted immediately before the start of the plenary or sectional sessions to the technical moderators in the classrooms. Multimedia presentations **to accompany distance (online) participation** are enabled by the participants themselves in the screen sharing mode during the presentations. For tips on creating presentations, see, for example, the link or QR-code: <https://clck.ru/32Vr46>.



Links for participation in the distance (online) format will be included in the conference program, which will be sent to participants before the forum begins.

The report (article) for publication in the Proceedings of the conference should be sent to the Organizing Committee **by April 17, 2026** (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 in the collection – RUR 700,00 (payment of 1 copy of the collection), and the cost of **one article** 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 T-bank card 2200 7020 5747 2446 (transfer to the name of Elena Vitalyevna G. [Елена Витальевна Г.]). It is obligatory to indicate in the payment designation: "CP-17 conference registration fee, full name". The electronic version of the receipt after payment please necessarily send to E-mail: labatr@mail.ru.

Schedule of additional events within the framework of the Youth Science Forum

April 16 (Thu), 2026 Mixed format (in-person and distance)	Master class on the topic: « Effective and legitimate use of artificial intelligence in the preparation of scientific papers » Conducted by: the Chairman of the Organizing Committee, Doctor of Law, Professor Y.P. Garmaev	The exact time and place will be indicated in the program of the conference, sent electronically 3 days before the start
April 13-17 (Wed-Fri) 2026 Mixed format (in-person and distance)	Advanced training course on the topic: « Methods of conducting interdisciplinary and comparative legal research » (details are provided below)	
April 16 (Thu) 2026 In-person format	The quiz about the law of Asian countries	
April 13-17 2026	Photo Contest / Exhibition «The Right of Asia through the Eyes of Youth»	

Within the framework of the conference, advanced training courses (ATC) will be held on the topic: "Methodology for conducting interdisciplinary, comparative legal research."

- Duration: 36 hours
- Tuition Fee: 3,000 RUB

- Certification: Participants will receive an official Certificate of Advanced Training.

For more details about the ATC, please contact us at labatr@mail.ru with «ATC».

Contact information:

aud. 1310, 5, Ranzhurova St, Ulan-Ude, Republic of Buryatia, 670000, Russia.

E-mail: labatr@mail.ru

Coordinator: Deputy Director of the Institute of Law and Economics of BSU for Research, PhD in Law, **Elena Vitalievna Gulina**, phone number +79021678171 (Max / WhatsApp / Telegram).

Chairman of the Organizing Committee,
Head of the Comparative Law Laboratory,
Professor of the Department
of Criminal Law, Procedure and Criminalistics of BSU,
Doctor of Law, Professor

Y.P. Garmaev

APPLICATION¹
for participation in the conference
"Comparative Law in Asia Countries-XVI"
April 17, 2026, Ulan-Ude

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)	

¹ Can be in Russian and/or English.

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 file name should include the author's last name and the first three words of the article title (in Russian or English).

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.

4. The length of the article is from 3 to 8 pages (including information about the author, abstract, keywords, etc.).

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. The title must be translated into English (listed after the original title of the article).

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) are given in Russian and English (or in the language in which the article is prepared).

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, c. 5].

9. The list of used sources is drawn up in accordance with GOST, given in the part of normative-legal acts and acts of regulatory nature – by legal force, in the part of scientific, educational, methodological and other literature – 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 literature 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>.



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

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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 authorities 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 // C3 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).