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PARADOXES AND IRRATIONAL IN THE ACTIVITY OF SUBJECTS OF ADMINISTRATIVE JURISDICTION OF RUSSIA

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Outlines the critical views on tort manifestations in activity of the subjects of administrative jurisdiction in carrying out control functions and functions of administrative prosecution of offenders – subjects of entrepreneurial activity. Discusses specific examples of norms of Russian current legislation, contributing to the irrational approach of the subjects of administrative jurisdiction to the evaluation of offenders' actions.

Keywords: administrative jurisdiction, subjects of administrative jurisdiction, activity of the subjects of administrative jurisdiction, administrative jurisdiction bodies.

Considering the existing discussion on administrative jurisdiction, it should be noted that there is no especial difference in the beliefs of scientists in respect of its essence. All the definitions of administrative jurisdiction, made by scientists, in one way or another, come down to subordinate legislation and law-enforcement activity of state bodies.

For example, A. P. Shergin gives the following definition of the category: "Administrative Jurisdiction is a part of executive and instructive activity, moreover of its separate part which is sub statutory and law-enforcement in its nature. This activity is one of the types of jurisdiction which has all the characteristics of the way of law enforcement (the existence of an offence, dispute; case proceedings of an adversarial nature; necessity of adoption of a legal act)" [15, 34-35].

Not so long ago, A. Ju. Guljagin wrote a review article where he reviewed the most important signs of administrative jurisdiction and examined the author's definitions of administrative jurisdiction of famous scientists studying administrative law"[10]. We are close to the position of this author that "administrative

and jurisdictional activities are closely linked to state administration. If we represent this connection in the most general terms, administrative and jurisdictional activities can be determined as the part of a management activity, during implementation of which applies both substantive and procedural law (primarily administrative one), i.e. resolving individual-specific cases in the area of state administration [10, 79].

Turning to the theory of law, here jurisdiction is understood as stipulated by law (or a normative act) complex of legal powers of appropriate state bodies for resolving legal disputes and cases on offences. In the theory of administrative law jurisdiction is regarded by most legal scholars also as a form of law-enforcement, activity of the state. It is well known that disputes' resolving and law-enforcement activity is being accompanied by an assessment of actions of administrative jurisdiction entities in terms of their legitimacy to apply legal sanctions against offenders.

It seems to us that the issue of co-relation of administrative procedure and administrative jurisdiction as common and particular has been settled long ago. Also there are no objections against emphasizing in administrative jurisdiction of proceedings on cases of administrative offences, disciplinary proceedings and proceedings on appeals of citizens and legal entities. Precisely this understanding of administrative jurisdiction was expressed by M. A. Lapina in article "Consolidated Concept of the Administrative Process System" [13].

Should be noted that the border between administrating (controlling, supervising) activity of administrative jurisdiction's bodies and administrative-jurisdictional activity itself is determined by legal facts - the emergence of a administrative and legal dispute or determining by competent and authorized body (an official) of administrative offence (as well as tax offence in the context of Tax Code of the RF).

While simultaneous studying both science and legal practice, constantly marks mismatch of problems of applied and theoretical plan. For example, law enforcer and management subjects are not interested in "battles" in an environment of scientists on doctrinal concepts of legal categories; various concepts proposed for solving theoretical problems do not arouse any interest. Issue number one in law enforcement is the legitimacy of the actions and decisions taken by bodies of administrative jurisdiction. Therefore, in this article we will consider some cases of practice which give grounds to assert about the presence of paradoxes and the irrational in the administrative jurisdiction of Russia.

Enough time has passed since the first statement of the Constitutional Court of the Russian Federation of its legal position on control functions carried out by the various State bodies within their competence established by the Constitution of the Russian Federation, constitutions and statutes of the subjects of the Russian Federation, federal laws. However, the conclusion of the Constitutional Court of the Russian Federation that every body of state power has autonomy in implementing this function and specific to each of them forms of its implementation [8], did not reduce the number of applications from citizens to the Constitutional Court of the RF in terms of existing negative point of view of the citizens, the law-enforcement practice of norms of federal laws by administrative jurisdiction authorities.

For example, in one of its acts the Constitutional Court of the Russian Federation had to explain that "the legislator may clothe with authority for verifying the correctness of calculation and timely payment (retention, and allocation) of taxes and fees the federal body of executive power which in its functional purpose is more adapted to their implementation. The need for regulatory ensuring realization of monitoring function of the State in the sphere of taxation derives from the Constitution of the Russian Federation, including its articles 72 (clause "i" part 1) and 75 (part 3), according to which establishment the general principles of taxation and fees in the Russian Federation is under the joint jurisdiction of the Russian Federation and its subjects, and the system of taxes collected to the federal budget, and the general principles of taxation and fees in the Russian Federation are established by federal law.

Tax control legislative regulation and activity of authorized bodies for the tax control are carried out in accordance with the constitutional principles of an administration and activity of state power bodies and local self-government bodies, including the limiting of public authorities by law and inadmissibility of intervention by the supervisory authority in the operational activities of an audited subject" [9]. As we see it, this provision on the inadmissibility of intervention in the operational activities of the subject which is being audited by a controlling body applies to any state body of the Russian Federation.

Study of the mentioned act of the Constitutional Court of the Russian Federation leads to understanding that "federal legislator must observe requirements arising from article 55 (part 3) of the Constitution of the Russian Federation in interrelation with articles 8, 17, 34 and 35, by virtue of which restriction the right to possess, use and dispose of property and entrepreneurial freedom by Federal

law is possible only if it meets the requirements of justice and if it is adequate, proportional, appropriate and necessary to protect the constitutionally significant values, including private and public rights and lawful interests of other persons, and does not affect the very essence of the constitutional rights, i.e. does not restrict the limits and application of the basic content of the relevant constitutional norms" [9].

The following legal position of the Constitutional Court of the Russian Federation, in our view, is a direction (guidance) to judicial authorities responsible for justice in tax disputes – "despite the fact that the courts are not empowered to verify the appropriateness of decisions of tax authorities (officials), which operate within the framework of discretionary power provided by law, the need to balance private and public interests in the tax field as in the field of state power activity assumes the possibility to verify the legitimacy of the relevant decisions taken in the course of a tax check on carrying cross checks, discovery of documents, appointment of examination, etc." [9]. However, arbitration courts do not always pay due attention to estimation of the appropriateness of the tax authority actions. For example, within the framework of the on-site tax check of one taxpaying organization the documents, which are not related to the activities of the audited entity were obtained from another organization. Arbitration Court "did not find" the absurdity of the statement made by the representative of a tax authority that in the course of the field tax audit of one taxpaying organization the requested documents were needed to establish "legitimacy of failure to include in the tax base on income tax on profit, paid in the form of dividends, cash amounting to 111 000 000 RUR" [17]. Dividends are always paid by net profits, and the tax base taking into account dividends is formed by the recipient of dividends, rather than the person paying them. In addition, the requested documents were unrelated to the "the payment of dividends" by the taxpaying organization.

Noting the inadmissibility of causing unlawful harm when conducting tax control (provided for in articles 35 and 103 of the Tax Code of the RF), we believe that the Constitutional Court of the RF condemns the situation when tax authorities in the implementation of a tax audit are guided by the goals and motives which are contrary to the rule of law. Tax control, according to the Constitutional Court of the RF, in such cases "can turn from an indispensable instrument of tax policy to an instrument of the repression of economic autonomy and initiative, the excessive restrictions on freedom of enterprise and right of property that

under articles 34 (part 1), 35 (parts 1-3) and 55 (part 3) of the Constitution of the Russian Federation is not allowed. Abuse by tax authorities (their officials) their powers or use it contrary to the legitimate goals and protected rights and freedoms of citizens, organizations state and society is incompatible with the principles of a constitutional state, in which the exercise of human and civil rights and freedoms must not violate the rights and freedoms of other persons (article 1, part 1; article 17, part 3 of the Constitution of the RF)" [9].

Analysis of data on cases considered in arbitration courts, that was implemented by us over statistics data of work of arbitration courts of the Russian Federation, best evidences abuse by administrative jurisdiction authorities its powers or use them in contempt of legitimate goals and protected rights and interests of citizens and organizations (see tables 1 and 2). This statement is confirmed by the fact that in the role of basis for the recognition of non-normative legal act invalid, the decisions and actions (inaction) unlawful serves determining in the Court the fact of their noncompliance with the law or other normative legal act, and violation of the rights and legitimate interests of complainants in the sphere of entrepreneurial and other economic activity (see part 1 article 201 of the Code on Administrative Offences of the RF) [2].

As can be seen from table 1 in categories of cases for clauses 1-3 percentage of satisfaction of the requirements stated by subjects of entrepreneurial activity is quite high. Despite the fact that the percentage of satisfaction of tax authorities' requirements on exaction from organizations and citizens compulsory payments and penalties is significant (41.9% of the minimum and maximum 62.2%), these "wins" of tax authorities appear in another form when using the criterion, measured in millions of rubles instead of the number of considered cases. The percentage of amounts adjudged to exaction for the cases of the category of clause 4 table 1 does not exceed 11 percent in the year 2011.

All this shows that tax authorities, as an organ of administrative jurisdiction and intended to be an obstacle to administrative (tax) offences really are generators of torts, but in other field of public legal relations. This, we believe, is the first paradox of administrative jurisdiction in Russia. Only with a qualification, it is possible to justify the tortious actions of tax authorities, since their main function is fiscal, and the task of filling the budget carries certain peculiarities in the legal sphere. However, the generators of torts in the administrative and legal sphere (sphere of management) are also other state bodies, only with the difference in the amount of committed offences.

Table 1.

Results of consideration by arbitration courts of the RF of cases connected with implementation administrative jurisdiction by tax authorities in 2008-2011.

Category of considered cases	Number of cases in each year			
	2008.	2009.	2010.	2011.
1. Cases on contesting non-normative legal acts, decisions and actions of tax authorities, including:	50685	35368	31514	26358
cases where were met requirements of claimants (percentage of the number of cases involving participation of tax authorities)	35463 (70,0)	23448 (66,3)	20169 (64,0)	16559 (62,8)
2. Cases on contesting decisions of tax authorities on bringing to material responsibility, including:	10551	7179	3003	2292
cases where were met requirements of claimants (percentage of the number of cases involving participation of tax authorities)	6041 (57,3)	4839 (67,4)	2099 (69,9)	1423 (62,1)
3. Cases on the return from the budget of funds excessively charged by tax authorities or overpaid by taxpayers, including:	4225	2326	1923	1571
cases where were met requirements of claimants (percentage of the number of cases involving participation of tax authorities)	3240 (76,7)	1536 (66,0)	1286 (66,9)	925 (58,9)
4. Cases involving tax authorities on exaction from organizations and citizens compulsory payments and penalties (through the court), including:	43565	49400	58366	69795
cases where were met requirements of claimants (percentage of the number of cases involving participation of tax authorities)	24426 (56,1)	29071 (58,8)	36321 (62,2)	29251 (41,9)
stated (satisfied) requirements, in mln. RUR.	19658 (4683)	15530 (4971)	13380 (3678)	32757 (3581)
(percentage of satisfied requirements, calculated from the amount of the claim)	(23,8)	(32,0)	(27,5)	(10,9)

According to the analytical note to the statistical report on the work of arbitration courts of the Russian Federation in 2011, the percentage of cases arising out of administrative and other public legal relations, for which the requirements of applicants were satisfied amounted averaged 52%. Most canceled the decision of bodies responsible for control over the use of land (64%), responsible for control in the sphere of environmental protection (63%), tax authorities (62%) [19].

With use of the fact sheet published on the website of the Higher Arbitration Court of the Russian Federation on consideration by arbitration courts of the Russian Federation of cases arising out of administrative and other public legal relations, in the 2008-2011 period we drew up table 2 with the results of consider-

ation by arbitration courts of the RF cases related to the implementation of administrative jurisdiction, for the 2008-2011 period.

Based on the data in table 2, we can tell that arbitration courts in more than half of the cases of administrative disputes took decision not in favor of the administrative jurisdiction authorities. What is more, the number of disputes lost by bodies of administrative jurisdiction is counted more than several tens thousand cases (i.e. is not unique, is not exceptional).

Table 2

Results of consideration by arbitration courts of the RF of cases connected with implementation administrative jurisdiction in 2008-2011.

Category of considered cases	Number of cases in each year			
	2008.	2009.	2010.	2011.
Cases arising from administrative and other public legal relations	472359	567699	341453	383107
(as a percentage of the total number of cases)	(48,7)	(40,3)	(28,5)	(35,5)
Including:				
1. Cases on contesting non-normative legal acts, decisions and actions of state bodies, local self-government bodies, other authorities, organizations empowered with separate state or another public authorities, officials, including:	90190	85943	90162	82957
Cases in which requirements of claimants were satisfied (as a percentage of the total number of cases)	50009 (55,4)	44664 (52,0)	45590 (50,6)	39589 (47,7)
2. Cases on contesting decisions on bringing to administrative responsibility, including:	43558	45587	41683	45920
Cases in which requirements of claimants were satisfied (as a percentage of the total number of cases)	25853 (59,4)	27479 (60,3)	23259 (55,8)	23959 (52,2)
3. Cases on exaction from organizations and citizens compulsory payments and penalties (through the court), including:	277010	379051	153854	197119
Cases in which requirements of claimants were satisfied (as a percentage of the total number of cases)	211434 (76,3)	194909 (51,4)	105041 (68,7)	130464 (66,2)
stated (satisfied) requirements, in mln. RUR.	40616 (15639)	54956 (24442)	37388 (16590)	38946 (6277)
(percentage of satisfied requirements, calculated from the amount of the claim)	(38,5)	(44,5)	(44,4)	(16,1)

The second paradox is noted by us in a situation with the ascertainment of an organization's guilt in committing a tax offense [12], the essence of which is as follows. The first part of the Tax Code of the Russian Federation in article 110 "Form of guilt when committing a tax offense" establishes a subjective imputing of an organization's fault for committing a tax offense:

"Guilt of an organization for committing a tax offense is determined depending on the fault of its officers, or its representatives, actions (inactions) of whom led to the tax offense."

As follows from the rule of law, the prerequisite for the incurrence of liability of organization is an action or inaction of officials or representatives of an organization who deliberately or recklessly committed a wrongful act, defined as a tax offence. However, search of judicial acts in the Reference Legal System "GARANT" conducted with reference to the fragment that contains accentuation of paragraph 4 of article 110 of the Tax Code of the RF in which represented subjective principle of organization's guilt determination, leads to a list of only 204 documents (Court's judgments of arbitration courts of various instances), despite the fact that the database contains more than 325 thousand judicial acts on tax disputes involving organizations [16]. It follows that arbitration courts without the presence (investigation) of evidences of organization's guilt, at least, without reflection of the guilt in a judicial act, rendered its verdicts regarding a tax dispute.

Analyses of judicial acts of arbitration courts, regarding tax disputes involving organizations in which the verdict was rendered in favor of a tax authority, showed that in most cases motivation part does not contain description of:

- what an official of an organization is guilty of committing a tax offense by this organization;
- what form of guilt is established by a tax authority when implementation of tax control or by an arbitrage in court proceeding on a tax dispute.

There is also no indication as to what form of guilt and what official of the organization identified in the decision of the tax authority on bringing to administrative liability in the motivation part of judicial acts.

We see different variants of solving the situation:

1. "Arbitration courts and tax authorities follow clear order of establishing organization guilt, through the fault of officials.

Decision of tax authorities on bringing organization to the tax liability must include in the descriptive (motivation part) the list of officials committed a wrongful and guilty deed which led to violating of tax legislation, and also form of guilt should be shown. And arbitration court should investigate the evidence of officials' guilt with reflection of the study in judicial acts. It should be noted that the presence of the presumption of innocence in tax law requires tax authorities during a trial to prove not only the reliability of his findings, but also the groundlessness of objections of person called to account [14, 494]. In this case are possible adjustments of laws in part of clarifying procedural issues,

but not in part of deviation from declared principles of subjective imputation in the Tax Code of the RF.

2. Legislator "surrenders" to law enforcer and makes switch-over in tax legislation from the principle of subjective imputation to the principle of objective imputation by analogy with administrative and tort legislation. That, according to some legal scholars, does not contribute to the uniformity of legal regulation.

The need for such a transition can be justified by presence in the current legislation the various approaches in determining the guilt of organizations: subjective-legal approach of the Tax Code of the RF, objective-legal approach of the Code on Administrative offences of the RF, Civil Code of the RF. There are opinions that different understanding of organizations' guilt by tax and administrative law complicates the perception of guilt as the basis of legal liability for ordinary taxpayers [11].

In addition to paradoxical cases that we have considered in administrative jurisdiction also takes place irrational behavior of entities, which is mainly connected with the divergence of the stated objectives (tasks) in federal legislation regulating a number of legal relations and as well as in provided by it mechanisms of implementation norms of law.

For example, the name of the Federal law No. 228-FL dated July 18, 2011 [7] contains the provided by legislator purpose of its introduction – protection the rights of creditors with a decrease in authorized capital, in cases where the value of the net assets becomes less than the authorized capital economic companies. This law makes changes to the Federal law No. 129-FL of August 8, 2001 "On the state registration of legal entities and individual entrepreneurs", Federal law No. 14-FL of February 8, 1998 "On limited liability companies" and the Federal law No. 208-FL of December 26, 1995 "On joint-stock societies", which introduce the obligation of the economic companies to submit to a registering body:

- information about the net asset value of a legal entity, which is a joint-stock company, as of the last reporting date;
- information about the net asset value of a legal entity, which is a limited liability company

Non-performance of the mentioned obligation is punishable by law. According to article 14.25 of the Code on Administrative Offences of the RF:

3. Failure to submit, or late submission or submission of inaccurate information on a legal entity or an individual entrepreneur to the authority responsible for the state registration of legal entities and individual entrepreneurs, in cases where this submission is required by law, entails warning or imposition of an administrative fine on officials in the amount of five thousand rubles.

4. Submission to the authority responsible for the state registration of legal entities and individual entrepreneurs, of documents containing deliberately false information if such action is not a criminal offence, entails imposition of an administrative fine on officials in the amount of five thousand rubles or disqualification for up to three years".

Thus, according to the aggregate of current norms of laws listed by us actually administrative responsibility is introduced for the mere fact of not submitting information on the net asset value of a legal entity, irrespective of the presence or absence of circumstances of reduction net assets below the amount of the authorized capital.

Due to the fact that in different reporting periods the production and commercial activities of a normally functioning legal entity will always result in different values of the net asset value, legal entities will have to quarterly submit the relevant information to the registering body. Additionally it should be noted that the mere fact of publication in the relevant registry information about net asset value in no way protects the rights of the creditor.

The following example of irrationality associated with application of the legislation on protection of competition. Part 4 of article 19.8 of the Code on Administrative Offenses of the RF establishes liability for failure to submit notifications to the Federal antimonopoly body, its territorial body under the antimonopoly legislation of the Russian Federation, the submission of notifications that contain deliberately false information, as well as for violation of procedure and time term for filing notifications established by antimonopoly legislation of the Russian Federation and. The provisions of this regulation do not raise doubts about the reasonableness. However, the norms of the Federal law No. 135-FL dated July 26, 2006 "On protection of competition" [6], which establish the conditions under which appears a duty of notifications submission, raise certain questions.

For example, part 1 of article 30 of the Law established transactions and other actions, the implementation of which must be notified to the antimonopoly authority, including:

5) *by persons purchasing* stocks (shares), *rights* and (or) property (except for stocks (shares), rights and (or) the assets of financial institutions), *on the implementation of transactions, other acts* referred to in article 28 of this Federal law if the total value of the assets on the last balance or the total profit from the realization of goods of a person purchasing stocks (shares), rights and (or) property, and his group of persons and person, whose stocks (shares) and (or) property and (or) the rights in respect of whom are being acquired, and his group of persons per calendar

year prior to the year of implementation such transactions, other actions, is more than four hundred millions rubles herewith total assets' value on the last balance sheet of the person whose shares and (or) assets are being purchased and (or) the rights in respect of which are being acquired, and his group of individuals exceeds sixty million rubles, not later than forty-five days from the date of implementation of such transactions or other actions."

Rule of paragraph 8, part 1, article 28 of the Law provides controlled transactions as transfer of powers on the exercise the functions of a sole executive body of the managed entity.

However, in respect of transactions involving the preliminary consent of the antimonopoly authority (arts. 28 and 29 of the Law), there is a special reservation clause on exceptions for persons belonging to one group of persons, and in cases of notification (article 30 of the Law, providing lesser degree of control of the antimonopoly authority), such a reservation clause is inexplicably missing.

In our opinion such an implementation of the norm of law is totally irrational, when the antimonopoly authority must be notified of the change in a managed economic unit the sole executive body – the Director-General (the Director) to the Manager (commercial organization), which is headed by the same natural person (who used to assume the post of Director-General of the economic unit), even more so that the management company belongs to one group of persons with economic unit and its Director-General.

In this case we see illogic (irrationality) of articles 28-30 of the Federal Law No. 135-FL of July 26, 2006 "On protection of competition".

The last example of irrationality in the administrative jurisdiction is related with the Federal Financial Monitoring Service activity.

Article 15.27 of the Code on Administrative Offences of the Russian Federation establishes administrative liability for failure to comply with the requirements of the legislation on combating the legalization (laundering) of income obtained by criminal means and the financing of terrorism. Part one of this article raises some doubts about its rationality. It seems to us that the following formulation of legal norms contains potential of powers abuse by administrative jurisdiction bodies – "failure to comply with legislation in part of organization and (or) implementation of internal control, which did not result in failure to provide information on *transactions subjected to compulsory monitoring* or on transactions in respect of which the staff of the Organization, carrying out transactions with funds or other property, has suspicion that they are carried out for legalization (laundering) of crime proceeds or the financing of terrorism, as well as *resulted in submission of these*

information to the authorized body in violation of the due date, except in the cases provided for in parts 2-4 of this article, which entail warning or imposition an administrative fine on officials in the amount of from ten to thirty thousand rubles; for legal entities – from 50 thousand to 100 thousand rubles.

The fact of the matter is that, although the Federal law dated August 7, 2001 No. 115-FL on Counteracting the Legalization (laundering) of Income Obtained by Criminal Means and the Financing of Terrorism [5] established a specific purpose – protection of rights and legitimate interests of citizens, society and the State, through the establishment of a legal mechanism for combating the legalization (laundering) of criminal proceeds and the financing of terrorism, as we think the level of actual control exceeds reasonable limits. Arrangement of internal control, which is understood as a collection of measures implemented by organizations engaged in transactions with funds or other property, including development of rules of internal control, appointment of special officials responsible for implementing the rules of internal control, at any moment can be recognized insufficient due to the powers of the Federal Financial Monitoring Service of the RF providing ability to change the model rules.

It seems to us that the norms of law obliging leasing companies, regardless of the types of transactions and their contracting parties to provide information to the Federal Financial Monitoring Service of the RF *for all operations involving money or other property*, equal to or greater than the value of limit of 600 thousand rubles established by article 6 of the Law, are not justified.

The obligatory for submission to the Federal Financial Monitoring Service of the RF amount of information from leasing companies hardly can be considered reasonable, in view of the fact that in large transactions involving technical re-equipment of industrial plants, one transaction during the lease term (usually three years) involves the same monthly payments (transactions in the context of law). And every time (when making a monthly payment) leasing company is obliged to submit to supervisory authority, the following information on transactions with monetary means or other property executed by their customers:

- type of an operation and grounds of its implementation;
- date of the transaction with monetary means or other property, as well as the amount by which it was concluded;
- name, taxpayer identification number, state registration number, place of state registration and location address of the legal entity doing the operation with monetary funds or other property;

- information necessary to identify a legal entity, at the request of whom and on whose behalf the operation with money or other property is being done, location address of the legal entity;

- information necessary to identify the representative of a legal entity, private attorney, agent, commission agent, trustee performing transactions with monetary funds or other property on behalf of, or for the benefit of, or instead another person by virtue of the power based on a letter of attorney, contract, law or authorized State or local self-government body's act, the residence or location address of the representative of a legal entity;

- information necessary to identify the recipient of a transaction with money or other property and (or) of his representative, taxpayer identification number (if any), location address of the recipient and (or) his representative, if required by the rules of the transaction.

Failure to submit the specified information is punishable by measures of administrative responsibility under part 1 article 15.27 of the Code on Administrative Offences of the RF. It seems to us that the analysis of the results of the administrative and jurisdictional activity of the Federal Financial Monitoring Service of the RF can raise questions about the appropriateness of its activity. For example, the report of the Federal Financial Monitoring Service of the RF for 2010 [18] does not show the effectiveness of this body work (19 thousand organizations are registered at the Federal Financial Monitoring Service of the RF; 7.2 million. received messages about operations, including required ones 2.5 million and 400 thousand messages from non-credit organizations; 28 thousand financial investigations involving the FFMS of the RF; instituted 2.5 thousand criminal cases, brought to the court 640, of which only on 150 cases were rendered accusatory decisions, including 60 under articles 174, 174.1 of the Criminal Code of the RF).

The analysis of the above leads to the conclusion about the need for participation of legal science in the rulemaking process, especially concerning the improvement of legislation regulating the implementation of administrative jurisdiction in Russia, and the need to audit with respect to the appropriateness of administrative coercion measures in different cases of the entrepreneurial activity subjects' delinquency manifestations.

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