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Criminal law science should act both on the effective prevention and on walking over the crime, and bring to criminal responsibility those who have committed crimes of a terrorist nature. The purpose of this article is to analyze criminal responsibility for a terrorist act and a crime of a terrorist nature, as well as to study the characteristics of these norms in the practice of law enforcement. The task of the work is to analyze the international and national legal aspects of crimes of a terrorist nature.

Keywords: terrorism, terrorist act, terrorist crime, countering terrorism.

It is necessary to recognize that terrorism is much faster adapting to globalization, it perceives and adopts the latest technologies. For an effective and timely fight against terrorism, criminal law science shall offer effective tools in the form of legal norms. In order to unify antiterrorist legislation and harmonize with international norms, the legislator shall rely on international legal principles, including principles of legality and certainty of criminal law.

The problem of terrorism spread is one of the most global in scope and the most terrifying problems for the entire world community. Nowadays, terrorism got integrated with organized crime; it easily overcomes state borders, causing irreparable damage to both the national security of individual states and international stability in general. Meanwhile, globalization and integration of all the society institutions, including technologies in the field of the atomic, chemical and biological industry, are developing drastically.

Terrorism is an ideology contrary to the basic humanitarian values of society and showing readiness to frighten the population and destabilize the activities of state bodies, an ideology of total destruction and brutal violence. "Terrorism bears a high degree of public danger and is sometimes uncontrolled by the will of the states, where most of them act inconsistently" [8, p.46]. Awareness of this fact makes the world community sharply raise the issue of countering terrorism, find ways to overcome differences and look for ways of international cooperation. It is obvious that today there are gaps in the laws of individual states at the national level, and as a result there are imperfections in legislative and law enforcement practices. Using these gaps, terrorist organizations increase the number of terrorist acts committed by them, using, as a rule, funds attracted from the interested "investors", thereby turning their activities into a profitable business. Such interested include non-governmental organizations and various shadow funds, political parties and governments of various states, as well interested individuals and commercial organizations.

The committed terrorist acts are widely covered in the media, and the hostage taking attracts the attention of the public by putting forward demands, usually political, by drawing the public attention. Such crimes

are dangerous in that they destabilize the order in society, undermining the state authority in the eyes of its own population, and also have a negative impact on the international relations and international cooperation.

The lack of common methods to counter terrorist crime, both at the level of individual states and at the international level, can also be attributed to the shortcomings of the legislative regulation. As a result, we can observe how organizations, being banned in one country, are full participants in civilian traffic in other countries. We can consider these organizations using the example of totalitarian sects, religious radical movements, as well as nationalist and separatist organizations, using the example of the Basques.

Terrorism phenomenon acquired a truly catastrophic scale in the 20th century. The greatest peak of the terrorist acts committed in Russia, which caused the greatest response, fell at the beginning of the 2000s. The legislator faced a situation where it became necessary to introduce tough measures to combat and counter crimes with a high content of public danger. Therefore, there was a separation of a separate group that received the name of crimes of a terrorist nature. This category first appeared in the Federal Law No. 103-FZ of July 24, 2002, but did not find official consolidation in the Criminal Code and is used, as a rule, to characterize a separate group of crimes with uniform characteristics.

Russian politicians and scientists have repeatedly pointed out the need for the early development and signing of the Comprehensive Convention on International Terrorism [6, p.32].

Having faced with a difficult terrorist situation, and overcoming the most difficult time for the people, marked by the terrorist acts committed in Budennovsk, Beslan, at the "Theater on Dubrovka" Moscow, etc., Russia has shown with its bitter experience that terrorism is that absolute evil, which shall be everywhere subjected to censure in any modern civilized society, and that such crimes cannot evoke sympathy or be justified in any way. Till now, trials and appeals in cases of "on Dubrovka" terrorist attacks and hostage-taking in Budennovsk hospital continue, as evidenced by the **Appeal determination of the Supreme Court of the Russian Federation in case No. 205-АИУ18-33**

dated January 10, 2019 in the case of terrorist Daudov B. B. “The court established that on June 14, 1995, Daudov B.B. joined a stable armed group (gang) under the leadership of Basayev Sh. S ... Having attacked the hospital, the gang members took hostage of about 450 medical personnel and 650 patients ... as a result of the gang's armed attack, 129 people died, 317 citizens got harms to their health of various degrees of severity, of which: 46 - serious harm to health .. the sentence of the North Caucasian District Military Court of June 14, 2018 against Daudov Badruddi Baudinovich upheld, and the appeals of the convict Daudov B. B. and lawyer Gurov A. V. - without satisfaction” [3]. “Russia has repeatedly encountered terrorist acts, therefore, considerable experience has been accumulated in our country to prevent terrorist acts and counter terrorism” [5, p.41].

The results of statistical data on terrorist-registered crimes are characterized by the following dynamics: in 2014 –1,226 (+70.5%), in 2015 –1532 (+38.5%), in 2016 –2,227 (+44.8%), in 2017 –1871 (-16.0%), in 2018- 1679 (-10.3%) - crimes of a terrorist nature [1]. According to the portal of legal statistics for the same period, it was revealed: 2014 — 513 (+38.6%), in 2015 — 609 (+18.7%), in 2016 — 653 (+7.2%), in 2017, 873 (33.7%), in 2018, 753 (-13.7%) of persons who have committed crimes of a terrorist nature [4].

So according to the report of the Prosecutor General Yu.Ya. Chayka, at a meeting of the Council of Federation of the Federal Assembly of the Russian Federation of April 18, 2018, “... in 2017, the number of terrorist crimes decreased by 16% (compared to the previous year), and more than 25 terrorist acts were prevented in the Russian Federation during the reporting period” [7]. However, as Yury Chayka stated in his report, during this period, intensive work was carried out to counter extremism and terrorism in a reinforced regimen. These results were achieved thanks to the coordinated work of the prosecutor's office and all law enforcement agencies working to prevent terrorist attacks in the run-up to the World Cup in 2018, which in a special way contributed to the elimination of many potential terrorist threats.

Among the crimes of a terrorist nature, considered in this article, we paid special attention to the terrorist act as a direct manifestation of terrorism. This crime is enshrined in Chapter 24 of Art. 205 of the Criminal Code of the Russian Federation (hereinafter referred to as the Criminal Code of the Russian Federation) [2].

It can be stated that today we are faced a situation where there are a number of gaps and inaccuracies in the current criminal law that significantly complicate

the qualification process. One of these problems is that at present there are no definitions of many categories in criminal law, such as a terrorist act, terrorism, hostage taking, necessary to bring the legislation in line with the international law and adapt it to work in a hostile environment to counteract crimes of terrorist nature. There are still problems with a number of signs of the crime elements, which shall be identified in order to properly qualify crimes and delimit from adjacent structures. Errors in qualifying crimes of a terrorist nature result in lengthy trials involving the resources of the judicial system.

Therefore, delays in these processes result in unreasonable state expenses for the administration of justice, and ultimately falls on the shoulders of taxpayers.

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НАЛОГОВЫЕ СПОРЫ В КОНТЕКСТЕ СУДЕБНОЙ ПРАКТИКИ ПО ВОПРОСАМ ВЗИМАНИЯ НАЛОГА НА ДОБАВЛЕННУЮ СТОИМОСТЬ**Третьяк Иван Юрьевич,***Аспирант 3 курса кафедры Административного и Финансового права
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TAX DISPUTES IN THE CONTEXT OF JUDICIAL PRACTICE ON THE ISSUES OF LEVYING THE VALUE ADDED TAX**АННОТАЦИЯ.**

В статье рассматриваются проблемы возникновения налоговых споров по налогу на добавленную стоимость. Автором проанализированы подходы высших судов и налоговых органов к толкованию понятий «недобросовестный налогоплательщик» применительно к вычету налога на добавленную стоимость (НДС); перечислен перечень документов, необходимых для того, чтобы доказать добросовестность действий покупателя. Автор проанализировал обзор судебной практики по налоговым спорам 2014-2018 года. Результаты анализа судебной практики помогут организациям успешно отстоять право на вычет в ходе налоговых проверок и в суде при недобросовестности контрагентов.

ANNOTATION.

The article deals with the problems of tax disputes on value added tax. The author analyzes the approaches of higher courts and tax authorities to the interpretation of the concepts of "unfair taxpayer" in relation to the deduction of value added tax (VAT); lists the list of documents necessary to prove the integrity of the buyer's actions. The author has analyzed the review of judicial practice on tax disputes 2014-2018. The results of the analysis of judicial practice will help organizations to successfully defend the right to deduction during tax audits and in court in case of bad faith contractors.

Ключевые слова: НДС, налоговые вычеты, налоговые споры, добросовестность поставщиков, налогоплательщики.

Key words: VAT, tax deductions, tax disputes, integrity of the providers, the taxpayers.

Налог на добавленную стоимость имеет самое широкое распространение в экономико-производственной сфере Российской Федерации и затрагивает абсолютно каждого налогоплательщика. Налоговый кодекс РФ, к сожалению не раскрывает содержание данного налога, однако Информационным письмом Федеральной налоговой службы от 14 июня 2018 года № СА-4-7/11482, главный фискальный орган страны дает разъяснение: «данный налог, будучи формой изъятия в бюджет части добавленной стоимости, создаваемой на всех стадиях производства и определяемой как разница между стоимостью реализованных товаров, работ и услуг и стоимостью материальных затрат, отнесенных на издержки производства и обращения, является косвенным налогом (налогом на потребление); при этом реализация товаров (работ, услуг) производится по ценам (тарифам), увеличенным на сумму налога, а бремя его уплаты, соответственно, ложится на приобретателя товаров (работ, услуг), которому, в свою очередь, предоставлено право уменьшить собственное налоговое обязательство на величину налоговых вычетов в размере суммы налога, предъявленной ему продавцом к уплате при реализации товаров (работ, услуг)...» [6].

Исходя из данного разъяснения, налог на добавленную стоимость можно считать «налогом на потребление», что по своей сути является новше-

ством для законодателя. Указанное информационное письмо имеет своей целью раскрыть не только содержание НДС, но и раскрыть правильный принцип применения налогового вычета. Данный шаг направлен исключительно для сокращения налоговых споров, возникающих в связи с многочисленными спорами, связанными с получением налогоплательщиками необоснованной налоговой выгоды.

Фундаментальным разъяснением применения судами норм налогового права, касающихся получения налоговой выгоды, является Постановление Пленума ВАС РФ от 12 октября 2006 года № 53 [1], поскольку судебные споры о применении этой концепции составляют весьма значительную часть всех споров.

Стоит заметить, что в настоящий момент количество подобных дел постоянно увеличивается, при этом налоговые органы зачастую пытаются развить подходы Пленума ВАС РФ и используют новые доводы для обоснования своей позиции. В такой ситуации налогоплательщикам стоит дополнительно проанализировать операции со своими контрагентами, а также схему ведения бизнеса на предмет возможного возникновения претензий со стороны налоговых органов с учетом текущих тенденций судебной практики, чтобы быть готовыми реализовывать свои права на досудебной и судебной стадиях.

Текущая судебная практика показывает, что для подтверждения добросовестности поставщиков