

Секция «Английский язык и право (на английском языке)»

**Perspectives of alternative dispute resolution mechanisms implementation in
Russia**

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Essential part of the legal disputes arising in the sphere of public relationships is tax disputes. The features of tax legal matters are: firstly, complex subject defined not only by legal but financial nature of tax and, secondly, a priori inequality of disputing parties.

Highly qualified settlement of dispute has an effect not only on the sole taken tax payer but on the economic and investment climate at all. That's why the broaden options of alternative dispute resolution mechanism like mediation and amicable agreement are vitally important in the conditions of decreasing quality of administrative procedure. Key aims of alternative dispute resolution mechanism are reduction of costs and period of time for resolving the case, promoting elaboration of an efficient dialogue between taxpayers and fiscal authority on the pretrial stages of the conflict.

Nevertheless, in our opinion, there are some obstacles on the way to development and implication of alternative dispute resolution mechanism. From the one hand, for amicable agreement they are absence of the regulation of the procedure for the conclusion of agreement concerning tax disputes by law. The next one is doctrinal restriction in application of amicable agreement before litigation and the last is influence of old rule precedents which directly banned such way of resolving dispute in tax.

From the other hand, for mediation the main interference expressed in an absence of the mediation conception in the context of tax legal matters and characterization of this legal institute only from the civil law point of view through the notion of the novation or break fee.