ECONOMICS & Sociology

Dauren Perneev, Socio-Legal Implications of Damage Caused by Tax Authorities, *Economics & Sociology*, Vol. 6, No 2, 2013, pp. 180-189. **DOI: 10.14254/2071-789X.2013/6-2/16**

SOCIO-LEGAL IMPLICATIONS OF DAMAGE CAUSED BY TAX AUTHORITIES

Dauren Perneev
PhD student
Department of Constitutional Law and Government Kazakh Humanitarian – Law University
The Republic of Kazakhstan, Astana
E-mail: Daurenp82@mail.ru

Received: July, 2013
1st Revision: September, 2013
Accepted: October, 2013

DOI: 10.14254/2071-789X.2013/6-2/16

ABSTRACT. The article is devoted to the problem of social and legal consequences for the harm caused by the tax authorities. The purpose of this paper is a comprehensive and systematic analysis of the institution of legal responsibility (liability) for the harm caused by the tax authorities and their officials, as well as the development of proposals to improve the existing legislation.
The article reveals the content of the concept of the tax authority and an official of the tax authority , and the legal nature of the concept of civil liability for the damage caused by the tax authorities and their officials, foundations and conditions of the State's responsibility for the damage caused by the tax authorities, especially the occurrence of civil liability for the harm caused by the tax authorities and their officials, particularly compensation for the damage caused by the tax authorities and their officials.
This direction is also complemented with consideration of the legal nature of the problems and the state's responsibility for the harm caused by the tax authorities and their officials.

JEL Classification: K3, P2 ***Keywords***: constitutional law, liability, damage, the tax authorities.

Civil law has always showed great importance to the compensation for the damage caused by public authorities and their officials, although the state itself, the regulation of social relations, did not solve this problem completely. One of the functions of the State is to exercise fiscal control and supervision. The tax authorities and their officials can cause non-pecuniary and pecuniary damage, in the exercise of these functions, to Individuals and legal entities, which subsequently must be compensated.

In this case, a civil law liability of non-contractual nature appears which is caused by unlawful actions (inactions) of tax authorities and their officials.

Specific features of such liability for harm caused by the tax authorities and their officials in tort law relations are understudied. It is therefore necessary to analyze the various aspects of civil liability for damage caused by the tax authorities and their officials, namely the need to explore the concept of the tax authority and the officials, the concept and the legal nature of civil liability for damage caused by the tax authorities and their officials, the base and the terms of this responsibility, especially the occurrence of civil liability for the damage caused by the tax authorities and their officials, particularities of compensation for the harm caused by the tax authorities and their officials.

However, currently there is no complete concept of civil liability for the damage caused by the tax authorities and their officials that has a significant impact on the quality of legislative activity in the Republic of Kazakhstan. And based on their enforcement, we can observe significant problems arising in the course of dealing with disputes relating to compensation for the damage caused by the tax authorities and their officials. In connection with the said above, the study of legal responsibility for the harm caused by the tax authorities and their officials, is an important and relevant.

The *subject* of this topic is the rules of civil law governing the emergence and application of civil liability in respect of the tax authorities and their officials for damage in the area of tax control and supervision.

The *objective* of this paper is a comprehensive and systematic analysis of the institution of legal responsibility for the harm caused by the tax authorities and their officials, the development of proposals to improve the existing legislation.

The tasks are:

- to define the legal essence of the State's responsibility for the harm caused by the tax authorities and their officials;
- to identify the definition of liability for the harm caused by the tax authorities and their officials;
- to analyze the obligation to compensate for the damage caused by the tax authorities and their officials.

The methodological basis of the article is general scientific and particular scientific methods: historical, formal-logical, comprehensive, comparative-legal, system analysis and other methods used in researches. An integrated approach has allowed to analyze research questions in a variety of connections and relationships. The application of systems analysis contributed to a better definition of areas of responsibility for the harm caused by the tax authorities and their officials, in the system of legal responsibility.

The legal nature of the legal responsibility of the state for the damage caused by state authorities and their officials and the problem of its compensation caused by the illegal actions of the tax authorities, is seen by us as too significant for the enterprise sphere, as free and efficient business activities depend on a clear coherent legal framework meant to protect the rights of entrepreneurs, especially from illegal actions of the tax authorities and the officials of these bodies.

Historical analysis of the problem shows that the legal institution of state responsibility for the illegal actions of officials in the public law sphere is a relatively new phenomenon. In many states until the end of XIX – early XX century a responsibility of the state was recognized, when the state was in property legal relations on an equal footing with individuals and accordingly had equal responsibility with them on its obligations. The responsibility of the state was based on the analogy of any liability of legal persons for their bodies/authorities (Lazarevskiy, 1905). State-fiscal contrasted with the State-government. The principle of irresponsibility dominated in the latter.

Early theories justifying the state's responsibility for illegal acts of power began to appear in Germany at the end of the XVII century. Awareness of the need of theoretical understanding and practical implementation of the institutional responsibility of the State maintained its place in the sense of justice due to the emergence and development of public law, including the sphere of its control of new areas of public relations, resulting in an increase in numbers in the full sense of the misconduct on the part of public authorities.

The development of these ideas was supported by legal scholars of the bourgeois revolutions – ideas of Hugo Grotius, Thomas Hobbes, John Locke and others, due to whom the society spread belief in the presence of natural, inalienable, absolute rights of individuals, which could not be violated by anyone, even the state.

In the modern legal science the word "fiscal" refers to the other side of the state, which is related to public finances, collection of taxes and other obligatory payments, which does not correspond to the original value of these terms (Mishel, 1909).

The word "offense" means a violation of the law, both objective and subjective. It is logical to assume that with the development of an objective public law, as well as subjective rights of the individual, certain behavior on the part of government officials came to be seen as illegal, unlawful, violating the rules of the established order of control and the natural rights of individuals.

The concepts justifying the need for justice and state responsibility for the harm caused by the actions of its authorities and officials are very numerous. They can be divided into two main groups: private law and public law.

Private law concepts chronologically preceded the public ones. Typically, these concepts were based on analogies of relationship issues not clearly regulated or not regulated by public law that were tried to be solved by applying to them a much more developed institutions of civil law. Such, for instance, as the theory of liability for the representative. According to that the officials were seen as attorneys for whom the trustee or the state had to bear the monetary liability (Gavrilov, 2000).

Institute of responsibility of tax authorities and their officials to the businesses and citizens can be attributed to both the public and private law – depending on what kind of theory to be guided. On one hand, the institution of state responsibility is clearly private in accordance with the classic statement of the Roman jurist Ulpian: "Public law, which refers to the position of the Roman state, and private, which refers to the use of the individual". Compensation for the damage caused to an individual relates to the use of a private individual. A formal theory of protection of private rights confirms the public nature of the liability of the state.

On the other hand, the institute of state responsibility is clearly a public law, using the formal theory of reference of any relationship to the public, one of the subjects of which is the state (Nesterenko, 2000).

However, there is no longer a need to define the legal nature of state responsibility in general, if you follow the nihilistic theories that deny the right of the division of public and private.

Let us state the assumption that the financial responsibility of the state to the owner for the illegal actions in the field of management cannot be fully attributed only to the public or only to the private law. In my opinion, this legal institution is complex, due to the fact that the legal relationship of responsibility includes the elements and the public and private law.

The duty of the state to compensate the harm is public, as appears from public relations as a result of the illegal exercise of power of the State. The order of performance of the obligation to incur the adverse consequences of the offense (reimbursement) is also public.

Dissimilarity, the heterogeneity of the rights and responsibilities representing the content of a relationship – relationship of responsibility, is in dual legal nature of the state's responsibility to the owner. The duality of the legal nature of the objective responsibility of the state to individuals can be attributed to discussions in determining the location of this institution in the legal system (Agarkov, 1992).

Figuring mixed, dual nature of the Institute of State responsibility does not by itself make it possible to resolve the issue of submission of this institute of public-legal or private-legal regime of legal regulation. However, this problem is one of the most important, as it is essential to the practice of law. To solve it, it seems appropriate to refer to the additional criterion – the implementation of the institution and its purpose.

Public law (duty) is theoretically always directed to one center (social welfare). Private rights do not have such a center. Institute of State responsibility and its immediate main goal is satisfaction of the individual (rather than common) property interest. The main purpose of compensation for damage caused by the state is the restoration of the property status of the victim. This goal defines the meaning of the existence of such an institute, it was the main historical precondition for the institute's occurrence. The other possible targets (warning of officials from engaging in illegal activities, the establishment of the legal regime in the state) may be referred to as only complement ones. The primary function of the Institute of State responsibility is a function of recovery. The problem of the legal responsibility of the state, its agencies and officials is now one of the most urgent. Meanwhile, this kind of responsibility should exist in a democratic state (Morozova, 2000).

Legal liability is a form of general liability. The word "responsibility" is derived from the verb "to respond, to answer, to give a note, etc." (Dal, 1996). The legal responsibility is understood as a state established measure of compulsion for the offense.

The State establishes various types of legal liability, among which there are traditional ones, such as criminal, administrative, disciplinary and civil liabilities.

Legal responsibility does not only have characteristics, but also the elements of the structure. In particular, we can talk about its following elements: the basis of liability, the conditions, the subjects, the procedure and the procedure for the application of responsibility, measures of liability. Basic structure of the types of legal liability is the same. However, the content of each element of each separate form of legal liability is different, and it makes the difference between two legal liability forms. Modern science recognizes two legal bases of legal liability: the first is the law as the legal basis, the second – the very offense that is an administrative offense, a disciplinary offense, offense, in other words, the actual base that drives the entire structure of legal liability (Dukhno, Ivakin, 2006).

Depending on the grounds of a civil liability it is divided into two types: tort (Non-contractual) liability or responsibility for injury, this liability arises directly from the offense, unless at the time of its commission there are no obligatory relations between the perpetrator and the victim.

According to the section 2 of the Constitution of the Republic of Kazakhstan, every citizen has the right to state compensation for the harm caused by unlawful actions (or inactions) of state authorities and their officials (Constitution of the Republic of Kazakhstan, 1995).

These provisions are designed to protect individuals and entities that may be affected by the illegal actions of public authorities, including the tax authorities and their officials. In addition, this provision has preventive value, as it promotes the rule of law in the activities of public authorities. Art. 922 of the Civil Code of Republic of Kazakhstan (RK) establishes the principle of responsibility for the harm caused to citizens by illegal actions of public authorities and their officials (Civil Code of the Republic of Kazakhstan, 1999).

Compensation for damages speaks a universal civil and legal way to protect the violated rights. In connection with this the instantiation of the principle, enshrined in the Constitution – the fundamental rules governing the procedures, conditions and limits of liability for property the damage caused – is, above all, in the Civil Code, as well as individual acts, regulating the activities of public authorities.

Typically, these rules are limited to fixing the responsibilities of relevant authorities to compensate the damage. However, do not forget that in those cases where special regulations do not specify the property of responsibility of state bodies it does not mean that such bodies are exempt from the obligation to compensate damage.

However, inadequate legislation and judicial practice leads to the fact that this constitutional right cannot be implemented. RK Civil Code establishes liability for the harm

caused by the actions (or inaction) of state bodies, local self-government and their officials (the Civil Code of the Republic of Kazakhstan, 1999).

After the approval of the independent budgets of different levels the financial authorities refuse to carry out decisions of the courts for damages. It should be noted that even if the courts satisfy such claims for damages by the state, real enforcement of judgments does not occur, because the budget does not include such costs, and no government agency or officials are not entitled to make any payments from the Treasury without that.

However, the literature indicates that such judgments can completely destroy the state budget.

Thus, the constitutional right under the Constitution of RK, is not provided by the budget, there are no funds for that. In practice, the question arises of how to execute the court decision: should the bailiff do the withdrawal from the budget of the funds that are not provided there, or execute the decision by the sale of public assets. However, neither one nor the other option is fixed in the applicable law. There is no doubt that the state can serve as material guarantee for the constitutionally enshrined rights of citizens and legal persons. The common elements of civil liability include the subjective side, assuming only the concept of guilt, no coverage of motives, emotions, which are not relevant to the compensation function.

Despite the fact that the Constitution establishes an obligation of the state to respect and protect the rights and freedoms of man and citizen, the relationship between the state and the individual are not equal, and therefore are not fair. If, for example, the relationship between the state and the taxpayer are regarded, the priority position is taken precisely by the state. Taxpayer for non-tax obligations has administrative and criminal penalties, and the state (represented by the tax authorities) for over-collected taxes or unreasonable fines on the merits cannot be held liable. Meanwhile, in the conditions of the market and the state, and people should have equal rights and bear equal responsibility.

Claim for damages caused by unlawful actions of state bodies, although is connected with the administrative (in this case – the tax) legal relationships, but is based on the civil legislation of the right to compensation, which is one of the ways to protect civil rights. In the case of misuse of the injury between the state and the victim arises civil law, a tort legal relationship by nature. The procedure of indemnification is also regulated by civil legislation of Kazakhstan in this case.

The damage must be compensated in full, which includes actual damages (costs incurred, the value of the lost or damaged property), and profits lost (revenues that the victim could get in the case of absence of the right violation).

In contrast to the types of liability under other provisions of law, where the main task is to punish the offender, property liabilities imposed on the tortfeasor, is compensatory.

Civil law does not want to accept the generally established structure of the offense. The fact that in civil law there is no need to specify the object due to the fact that the characterization of the offense is influenced being based on the general division of rights into the absolute and relative.

If the harm those bodies and officials caused is not as a result of their management activities, but as a result of any other economic activity (for example, a vehicle of tax authority has harmed a citizen), responsibility comes under the Civil Code of the Republic of Kazakhstan, or on other grounds. According to the Civil Code of unlawful acts can be made not by any employee of the tax authorities, only their officials. Based on the general definition of an official of the Criminal Code of the Republic of Kazakhstan the tax officials should be understood as persons who permanently or temporarily on special authority carry out organizational and administrative functions in the state tax authorities and tax services.

The activities of tax officials as representatives of the government are based on relationships with persons (legal or individuals) not under their subordination, dependence.

Officials do not have a responsibility to the victim for the harm caused by unlawful actions (or inaction).

Liability under the Civil Code of RK does not depend on who is harmed – a citizen or a legal entity. Unlike entities citizens can claim for damage in the area of power-administrative relations and compensation for moral damage.

Thus, the tort liability of the tax authorities is understood as extra-contractual civil liability for damage by the illegal actions (inaction) of tax officials in the exercise of tax control. The existence of a liability is due to the objective necessity. Its existence does not depend on whether the citizens and legal entities know of it, or understand what it is, but the implementation of the liability will be more successful if the individuals or legal entities understand its nature and consciously act in accordance with it. When people do not act properly, society reacts to it, so there is a responsibility in the retrospective aspect.

Along with the general objective basis of liability the civil as has its specific basis. Each participant of public relations acts as a separate entity. If there are any disadvantages in society their elimination is necessary. And if they are caused by the specific subject of the law, in this case the society can require correcting these shortcomings by a given subject. When deficiencies are created by a separate entity in the life of another person, they must be eliminated by the causer.

Conscious response to the shortcomings is subjective. The state, representing the interests of society regulates its response to the shortcomings, providing measures to promote the prevention and elimination of them, bringing to justice the perpetrators of these shortcomings.

Fixing it in the law represents the legal basis of liability. Responsibility in the perspective aspect is with the emergence of any duty regardless of the behavior of the carrier of the duty. Citizens and legal entities shall have the right to take on responsibilities that are not provided by the state. However, this requires a direct expression of the will of the parties of relationships. Without such an expression of the will legal relations occur only in the cases and in the manner prescribed by law, and the legal responsibility can take place only when the circumstances are provided by law and with designs and sizes provided by the law. The obligated person must realize the responsibility from the beginning of law relationship, regardless of the legality of the conduct. Evaluation of the conduct of the obligated person should be guided by high self-standards and standards for others, the objective requirements, a comprehensive analysis of the situation and consequences. As generally thought, the legal basis for subjection to liability is a violation.

Discrepancies begin with the question how it can be understood: whether to consider only the violation of law, or regard it in combination with other circumstances? More often the second position is taken.

Some take a violation of law, combined with a public danger, the others – with the damage, and others – with the guilt, and the fourth – with guilt and delictual ability. Finally, many people without giving definitions of the offense, immediately transfer to its composition. As a part of the offense the non-compliance is singled out as one of the elements of composition and called wrongfulness.

Despite the fact that the majority of lawyers are in favor of the complex composition of the offense, the most appropriate is cleansing it as the basis of liability and other circumstances of separation from them as an independent phenomenon of illegality not equal to other circumstances. There is interchangeable use of such terms and conditions as the basis of liability in the law and practice. I cannot agree to that. In the offense the basic is that the rules are broken, its wrongfulness.

The composition of the offense is usually constructed as follows: the object, the objective side, the subjective side and the subject.

As noted above, we use an expression such as "objective and subjective bases of civil liability" (eg, "the causal relationship as the objective basis of liability", "guilt as a subjective basis of responsibility," etc.), but we always have in mind that in this case we are talking about them as elements of the tort. In other words, the elements of the composition are bases of liability coincide with them. No other grounds of liability which would be different from the constituent elements, from my point of view, do not exist. Together, they represent a certain unity and interconnected with each other, though they have quality features. However, each of them can be considered methodologically autonomous and independently from each other.

It can be concluded that such elements of the offense are the various subjective and objective symptoms. As a subjective symptom the civil law considers guilt of the offender in the form of intent or negligence. However, it does not consider the subjective condition of the offender the only reason of responsibility. Not less important (and in some cases – exclusive) value is given to objective elements in the form of a wrongful act and the harmful results within a particular causal relationship between them.

In tort with the tax authorities a citizen or individual legal entity is confronted by the authorities of the state or the state itself as the subject of civil relations. There are significantly more cases when the responsibility is carried by public servants. Basically, this responsibility is related to violation of the law, public officials are prosecuted for the damage caused by them in connection with their official duties. This responsibility is qualified as civil law, the prosecution is expressed in the fact that public employee shall reimburse the damage caused by the payment of a sum of money to the victim.

The special regime of responsibility of public servants is connected with those who are responsible for: employee or management. It should be clearly distinguished a difference between the incorrect actions of the perpetrator, and official misconduct that does not involve the civil liability of the offender.

Personal fault of the official – is a guilty action, which is explained by weaknesses, passions or human negligence. Such action is not connected with the peculiarities of functioning. For example, the tax inspector showed rudeness to the taxpayer. If damage is caused as a result of a service offense, the obligation to repair the damage lies on the top management. If it is a personal fault of the civil servant, the responsibility lies on him (Staroverova, 2006).

Tort liability of the tax authorities in their content are complex and the degree of autonomy are divided into basic and additional.

Basic (main) obligation by its nature is autonomous, and can exist without additional ones (for example, this can be said of the tax authority's obligation to compensate the harm caused by unlawful actions of its officials).

Additional obligations do not arise without the main one and cannot exist separately from the main. There is a variety of additional obligations such as:

- commitment to subsidiarity, according to which, if the creditor must be reimbursed damages, the obligation is performed by additional debtor for the main, if the requirements of the lender are not met by the main debtor;
- recourse liability arising in the performance of obligations to the creditor for the debtor or because of the fault of the debtor (the Civil Code of the Republic of Kazakhstan). So, if the damage is caused by unlawful actions of the official tax authority, the lender is compensated by the tax authority through the Treasury. Subsequently, the tax authority has the right to recourse to the official.

In the process of compensation for the damage caused by unlawful actions, the subject of tort law relations is presented in the form of so-called "joint" subject, which includes:

- Officials who directly cause harm to the victim (the lender);

- The tax authorities, which, as agencies, act as a subject of civil legal relations;
- Financial authorities controlling income and expenditure of the budgets at all levels;
- The Treasury.

Thus, we can conclude the following. In tort relation with the tax authorities a citizen or individual legal entity is confronted by the authorities of the state or the state itself as the subject of civil relations. Tort liability of the tax authorities in their content is complex, and the degree of autonomy is divided into basic and additional. In general terms, under the subject of civil legal relations is understood a person/entity (individual or legal) that has the ability to legally own and carry out the rights and legal obligations directly or through a representative.

Considering the tax authorities as the subject of civil legal relations, it is necessary to clarify concepts such as "public authority" (ie, those are all the tax authorities), and "official".

Indeed, if the financial institution acts on behalf of the budget, it is entitled to do the corresponding payments either by an act of the parent and having the competence to that body, or, as a rule, in accordance with the judgment. No ex-gratia payments by financial institution, as the state court, cannot be entitled to make, actually not for its illegal activities, but for the activities of other agencies and officials (Basin, Suleymenov, 2005). Voluntary damages can in some way be talked about in a further aspect. Higher authority shall decide on the illegality of the activities of subordinate body or official, and give an indication of the relevant financial authority (if there is a right for that) to pay compensation for the injury. In this case we have: from the position of higher authority body – the voluntary reimbursement by the relevant treasury, but from the perspective of the financial body – relief in the execution of the act on the management of the competent authority. In our opinion, the lawsuit filed by the victim, can be satisfied only in part of uncompensated damages. This is a negative assessment of the state of a particular authority or official and, as a consequence, the specific offender endures adverse consequences of their illegal activities. Such personalized responsibility should be part of the legal status of an official.

Collection of relevant amounts from the official does not preclude the simultaneous application of other measures of disciplinary, administrative or criminal liability to him for the same offense. Their combination satisfies the interests of both state and victim, and the possibility of their use in the event of injury stimulates officials for conscientious performance of their official duties.

When the harm to the victim shall be compensated not by specific causer, but by the state organization, where he works, it faces a problem: to recover damages from the perpetrator, or write them off. The reasons for the very formulation of the question, as a rule, are subjective psychology of interpersonal relations, the fear that the material responsibility will be followed by disciplinary responsibility of the offender, up to dismissal or even criminal penalties.

Legal responsibility has to act as a measure for the specific misconduct of the guilty person, to assume certain negative consequences for him.

The State agrees to compensate the damage, but it has the right to demand the offender’s report on the wrongful act. Society is interested not only in the fact that each victim has received compensation for his injury, but also to the power of illicit malicious activity as little as possible. In this regard, it is important to provide the obligation of financial bodies to make claims in recourse to the guilty officials. Thus will be reimbursed not only harm to the victim, but also the cost of the corresponding budget in the amount of compensation paid. These expenses will be reimbursed according to the norms of civil, rather than labor law because the specific tortfeasors have an employment relationship with the tax authorities where they work, and not with the authorities that shall recover the damage.

But basic is not the compensation of expense of the budget, but public censure of illegal activities. It is, thus, will be expressed, on the one hand, in the act of accepting the liability to compensate the harm to the victim, if that's the state, and on the other – to satisfy the recourse action by the court.

The above questions lead to the following conclusions. Historical analysis shows that the legal institution of state responsibility for the illegal acts of state authorities and their officials in the field of public law is a relatively new phenomenon. And for the first time the theories of the need to establish the responsibility of the state for the publication of illegal acts of power, appeared at the end of XVII century in Germany.

There are many concepts that justify the need for justice and state responsibility for the harm caused by the actions of state bodies and their officials. This concept can be divided into two main groups: private-legal and public-legal.

The analysis of these concepts leads to the conclusion that the institute of state responsibility to citizens and legal entities for illegal actions in the field of management cannot be fully attributed to any public or private law.

The right to claim an individual against the State is of a private nature, because the state violates the private sphere of individuals. Conversely, the obligation to compensate for damage caused by the government will be public, because that would arise from the public relations, with illicit implementation of public authority of the State.

And this shows the duality of the legal nature of the liability of public authorities to citizens and legal entities as the rights and duties of the subjects of the same legal relationship are heterogeneous.

Analyzing the scope of the civil and tax law, it can be argued that norms of legal acts apply to tax relations, if they result from the ownership relations, damage or other civil matters.

Thus, the institute of the legal responsibility of the state for the harm caused by the unlawful actions of the state authorities and their officials in the field of management, as well as tax authorities and officials, has a public-private complex character, as a legal relationship of responsibility includes elements of both public and private law.

The problem of the legal responsibility of the State, public authorities and their officials is recognized as one of the most pressing and urgent.

The State has established various types of legal liability, among which there are traditional, such as criminal, administrative, disciplinary and civil liability.

Depending on the base of a liability occurring is divided into two kinds: contractual and tortious (non-contractual). The right of a citizen or a legal entity for compensation for the damage caused by the illegal activities of tax authorities and their officials implies, on one hand, the guarantee of the state, and on the other – the duty of the State to pay the injury.

Establishment of a legal regime in which the damage is compensated by the budget, significantly increases the efficiency of the Institute of redress, as it provides individuals and organizations as taxpayers with more reliable and quick source of compensation, timely protection and full restoration of social justice than in the case of redress under the general rules.

In this article an attempt of comprehensive and systematic study of legal responsibility for the harm caused by the tax authorities and their officials was made.

The questions of the legal nature of the state responsibility for the harm caused by its authorities and officials are analyzed. The problems of concepts, terms, conditions, liability for the damage caused by the tax authorities and their officials are studied.

References

Agarkov, M., M. (1992), *Value of Private Law* / Агарков М. М. (1992), Ценность частного права // *Правоведение*. – № 1. – С. 40-41.

Basin, Yu., G., Suleymanov, M., K. (1998), *The Civil Code of the Republic of Kazakhstan*, comments in 2 Books / Басин Ю. Г, Сулейменов М. К. (1998), *Гражданский Кодекс РК*, комментарий в 2-х книгах.

Dal, V., I. (1994), *Explanatory Dictionary of the Russian Language* / Даль В. И. (1994), *Толковый словарь живого великорусского языка*. – М.: ТК Велби, Изд-во Проспект, С. 1863.

Dukhno, N., A., Ivakin, V., I. (2006), *Concept and types of legal liability* / Духно Н. А., Ивакин В. И. (2006), Понятие и виды юридической ответственности / *Журнал Гос-во и право*. – No 6. – С. 12-13.

Gavrilov, S., N. (2000), *Advocacy in the Russian Federation* / Гаврилов С. Н. (2000), *Адвокатура в Российской Федерации*. – М.: Норма, С. 8.

Lazarevskiy, N., I. (1905), *Liability for damages caused by officials* / Лазаревский Н. И. (1905), *Ответственность за убытки, причиненные должностными лицами*. – СПб. – С. 17-30.

Morozov, L., A. (2000), *Problems of legal responsibility of the state, its agencies and employees* / Морозова Л. А. (2000), Проблемы правовой ответственности государства, его органов и служащих / *Журнал Гос-во и право*. – No 3. – С. 23.

Mishel, A. (1909), *The idea of a state* / Мишель А. (1909), *Идея государства*. – М. – С. 95-96.

Nesterenko, I., A. (2000), *On the concept and structure of the legal system* / Нестеренко И.А. (2000), К вопросу о понятии и структуре правовой системы // *Труды Соврем. Гуман. ун-та*. Вып. 16. Проблемы гуманитарных наук. – М. – С. 9-10.

Staroverova, O., V. (2006), *The theory and methodology of criminological research on the socio-legal implications of tax crime* / Староверова О. В. (2006), *Теория и методология криминологического исследования социально-правовых последствий налоговой преступности*. Монография. – Издательство: Закон и право, ЮНИТИ-ДАНА: Москва. – 234 с.