

Report on the

Thesis by

Trofimov Albert Alekseevich

“Legal Regulation on Budget Systems of Russia and China”

submitted in conformity with requirements

for the degree of candidate of legal sciences

Scientific specialty 12.00.04 – Financial law; tax law; budget law

The dissertation corresponds to the stated research topic and is performed by consistently solving the tasks set at the beginning of the work. There is no doubt that the topic of the dissertation “Legal Regulation on Budget Systems of Russia and China” chosen by the author is relevant enough. The arguments in favor of this are presented in more detail by the author on pages 273-274.

It should be noted that the growing political and economic ties between Russia and China inevitably lead to the need to strengthen legal ties. And they should be properly studied, compared and developed.

The author has thoroughly studied theoretical sources, not only in Russian, but also in languages that are not native to the author (Chinese and English). The list of scientific papers, normative legal acts, and law enforcement acts (Pp. 453-508) that were correctly used in the dissertation is impressive. The researcher demonstrated the skills of working not only with Russian legislation, but also with Chinese legislation and practice.

We may agree with that the “result of the research has become the identification of common trends, as well as features of the development of Russian and Chinese legal regulation of budget systems, their structures, properties and principles of construction” (P. 276). The subject of the research, as well as the conclusions reached by the author, may be of interest to scientists of the two countries, researchers in various fields (both legal and economic and political problems of modern development of states).

A number of conclusions deserve special attention. They relate to the features of building the structures of the budget systems of the two countries studied, the principles of building budget systems, the characteristics and qualities of budget management, the features of the functioning of extra-budgetary funds as part of budget systems, and so on (Pp. 448-452).

As the dissertation meets the basic requirements established by the Order No. 6821/1 of 1st September 2016 "On the Procedure for Awarding Academic Degrees at Saint Petersburg State University" Albert A. Trofimov deserves the award of the scientific degree of candidate of legal sciences in the Scientific specialty 12.00.04 – financial law; tax law; budget law.

Clause 11 of the aforementioned Order was not broken by the author of the thesis.

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