

**By the Judgment of 9 April 2021 No. 12-II the Constitutional Court of the Russian Federation appraised constitutionality of Article 430, paragraph 7 of the Tax Code of the Russian Federation.**

This paragraph (as foreseen by Federal law of 27 November 2017 No. 335-Φ3) was subject of consideration insofar as it serves as the basis to resolve the issue of absolving the individual entrepreneur from paying insurance fees for compulsory pension insurance and compulsory medical insurance for the gestation period of up to 70 days before childbirth (84 in case of a multiple pregnancy, 90 for women permanently residing (employed) in the territory with a right to resettle of permanently residing (employed) in the resettlement zone).

The challenged provision was recognised as not contradicting the Constitution of the Russian Federation since it does not exclude possibility to absolve an individual entrepreneur from the duty to pay the above insurance fees where a court finds that extraordinary (emergency) circumstances prevented this person from timely lodging an application for state registration of termination entrepreneurial activity, or establishes other circumstances demonstrating impossibility to conduct entrepreneurial activity and fulfilling the duty to pay insurance fees during this period of time.