

By the Judgement of 9 July 2019 No.27-II the Constitutional Court of the Russian Federation appraised constitutionality of Article 199 of the Criminal Code of the Russian Federation”.

The provisions of the challenged Article, including para. 1 of the Remarks thereto, were subject to consideration in so far as on their basis and with normative unity with the requirements of Article 10 of the Code the issue the possibility of including insurance premiums in payable public payments for the purposes of the qualification of tax evasion from the organisation, committed before the entry into force of the amendments made to the Criminal Code of the Russian Federation by the Federal Law of 29 July 2017 No. 250-Φ3.

The Constitutional Court recognised the contested provisions in the wording in force, set forth by the Federal Law of 29 July 2017 No. 250-Φ3, not contradicting to the Constitution of the Russian Federation, as implying retroactive effect of these provisions on the inclusion of insurance premiums in the payments taken into account for the purpose of qualifying evasion payment of taxes and (or) fees from the organisation, committed prior to the entry into force of this Federal Law, if such inclusion will reduce the share of unpaid payments by the organisation payable by it in aggregate (considering completeness of the obligation to pay insurance premiums for the relevant period), which will mean an improvement in the legal status of persons subject to criminal liability.