

By the Judgement of 12 May 2021 No. 17-II the Constitutional Court of the Russian Federation examined constitutionality of Article 15.6, part 1 of the Code of Administrative offences of the Russian Federation.

This provision establishes administrative liability measures for citizens and administrative officials for failure to submit / submission outside the time-frame established by the tax legislation / refusal to submit to the tax or customs authorities duly prepared documents and/or other information necessary for performance of tax supervision, as well as for submission of incomplete or corrupted information.

The challenged provision was recognised as not contradicting the Constitution of the Russian Federation since in establishing the basis of administrative liability for actions reflected therein it assumes that where judicial decision in force does not legally qualify actions (omission) of an organisation - revenue agent, conditioned by relevant actions (omission) of its administrative official, as a tax offence in accordance with the Tax Code of the Russian Federation, the law enforcement authorities are obliged to provide special grounds (where there are reasons for it) to apply this provision in respect of the said administrative official taking into account the above circumstance.