

By the Judgement of 19 July 2019 No.30-II the Constitutional Court of the Russian Federation appraised constitutionality of Article 24¹ of the Federal Law “On Production and Consumption Waste”.

The challenged provisions were subject to consideration to the extent that they allow recognising vehicles subject to the customs procedure of temporary admission as the object of taxation and imposing an obligation to pay the recycling tax on the persons importing such vehicles.

The Constitutional Court recognised the challenged provision contradicting the Constitution of the Russian Federation to the extent that they permit the imposition of the obligation to pay the utilisation fee for the vehicles placed under the customs procedure for temporary admission, under the same conditions as for the vehicles placed under the customs procedure of release for domestic consumption.

Before making the necessary legislative changes are made, when deciding whether to collect a recycling fee from persons importing vehicles into the Russian Federation placed under the customs procedure for temporary admission, it is necessary to proceed from the inadmissibility of imposing the obligation to pay the recycling tax on such persons.