

By the Judgement of 28 February 2019 No. 13-II the Constitutional Court appraised constitutionality of Article 391, Para. 3 of the Tax Code of the Russian Federation.

The contested provision was a subject-matter of consideration to the extent to which it is used as a normative ground for the issue of the possibility of imposing on taxpayer-organisation of adverse consequences in a form of collection of arrears and land tax penalties associated with the use of cadastral value received in connection with the cadastral valuation, information about which was absent in the said register as of 1 January of the corresponding tax period. In the meantime the taxpayer-organisation has conscientiously carried out the calculation and payment of land tax proceed from the data from Unified State Register of Real Estate (State Real Estate Cadastre), provided by a public entity, taking into account the decision of the dispute resolution commission for on cadastral valuation results, determined the cadastral value of the land in the amount of market.

The Constitutional Court has recognised the contested provision as not contradicting to the Constitution of the Russian Federation as not providing in mentioned situation the possibility of imposing on the taxpayer-organisation corresponding adverse effects (collection of arrears and land tax penalties).