

**Judgment of the Constitutional Court of the Russian Federation of 25  
December 2012 No. 33-II. Resume.**

**By the Judgment of 25 December 2012 No. 33-II the Constitutional Court gave appraisal of constitutionality of the provisions of Article 213.1 of the Tax Code of the Russian Federation.**

The petitioner contested legislative provisions which, as applied to contracts on the non-State pension maintenance concluded between organizations, other employers and the Russian non-State pension funds before 1 January 2005, according to which pension fees were taken into account when determining tax base of the tax on the income of natural persons by virtue of the legislation in force at the moment of payment, serve as a ground for inclusion in the tax base of this tax of the sums of pensions paid to natural persons on such contracts.

According to the decision passed by the Constitutional Court, the contested legislative provisions do not conform to the Constitution of the Russian Federation to the extent to which they admit the possibility to levy tax on the income of natural persons on pension payments on contracts on the non-State pension maintenance, on which pension fees in the interest of natural persons were before 1 January 2005 paid in by the employer to the non-State pension fund with deduction and payment of this tax.

Until necessary amendments are made to the legislation when carrying out pension payments to natural persons on contracts on the non-State pension maintenance, pension fees on which were paid in into the non-State pension funds for these natural persons from the employers' resources before 1 January 2005 with deduction and payment of the tax on the income of natural persons, this tax must not be deducted and paid from the sums of pension payments.

*25 December 2012*