

**Judgment of the Constitutional Court of the Russian Federation of 26
November 2012 No. 28-II. Resume.**

By the Judgment of 26 November 2012 No. 28-II the Constitutional Court gave appraisal of constitutionality of the provisions of Section 1 of Article 16.2 and Section 2 of Article 27.11 of the Administrative Offences Code of the Russian Federation

The petitioner contested normative provisions in accordance with which non-declaring of goods subject to declaring to customs bodies in the established form, with the exception of cases envisaged by Article 16.4 of this Code, entails imposition of an administrative fine on citizens and juridical persons in the amount of ½ to double cost of goods having become the object of the administrative offence, with their confiscation or without it, or confiscation of the objects of the administrative offence.

Herewith the cost of the removed things having become the object of an administrative offence is determined on the basis of the State regulated prices in case they are established; in other cases the cost of the removed things is determined on the basis of their market cost, in case of need the cost of the removed things is determined on the basis of an expert conclusion.

By the decision of the Constitutional Court the contested normative provisions have been recognized as not contradicting the Constitution of the Russian Federation to the extent to which they contemplate the possibility to apply higher penal administrative sanctions in respect of juridical persons, thus establishing for them heightened responsibility for observance of customs rules in the course of importation of goods, subject to declaring, on the customs territory as compared with the responsibility of natural persons importing goods for personal use.

26 November 2012