

**Judgment of the Constitutional Court of the Russian Federation of 2 July
2013 No. 17-II. Resume.**

By the Judgment of 2 July 2013 No. 17-II the Constitutional Court gave appraisal of constitutionality of the provisions of Item 1 of Article 5 and Article 391 of the Tax Code of the Russian Federation.

The applicants contested the provisions according to which acts of tax legislation enter into force no earlier than the expiry of one month from the day of their official publication and no earlier than the first date of the next tax period on respective tax, as well as the provisions regulating the order of determination of the tax base on land tax. The contested legislative provisions were the subject-matter of consideration by the Constitutional Court to the extent to which they serve as a ground for resolution of the question of the order of entering into force of normative legal acts of bodies of executive power of subjects of the Russian Federation, establishing the cadastral cost of plots, as applied to relations connected with calculation and payment of the land tax.

By the decision of the Constitutional Court the contested provisions were recognized as not contradicting the Constitution of the Russian Federation, so far as they contemplate that normative legal acts of bodies of executive power of subjects of the Russian Federation on approval of cadastral cost of plots in the part in which they engender legal consequences for citizens and their associations as tax-payers, operate in time in the order which is determined in the Tax Code of the Russian Federation for entering into force of acts of the legislation on taxes and duties.

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