

**Judgment of the Constitutional Court of the Russian Federation of 2  
December 2013 No. 26-II. Resume.**

**By the Judgment of 2nd December, 2013 No. 26-II the Constitutional Court gave appraisal of constitutionality of Item 2 of Article 4 of the Law of Chelyabinsk Region “On Transport Tax”**

The contested legislative provision was the subject-matter of consideration by the Constitutional Court in the part regulating granting tax privilege on transport tax in Chelyabinsk Region to pensioners, having motor cars in their property.

This normative provision was earlier recognized by the Charter Court of Chelyabinsk Region as not conforming to the Charter (Basic Law) of Chelyabinsk Region to the extent to which it restricted the right to tax privilege of pensioners having had on 1st January, 2009 in property motor cars with engine power of more than 150 h.p.

By the decision of the Constitutional Court the contested legislative provision has been recognized as not contradicting the Constitution of the Russian Federation, not losing legal force and operating, subject to application by courts, other bodies and officials.

*02 December 2013*