

**Judgment of the Constitutional Court of the Russian Federation of 5 March
2013 No. 5-II. Resume.**

By the Judgment of 5 March 2013 No. 5-II the Constitutional Court gave appraisal of constitutionality of Article 16 of the Federal Law *On the Protection of Environment* and the Resolution of the Government of the Russian Federation *On Approval of the Procedure of Determination of Pay and its Maximum Rates for Pollution of Natural Environment, Disposal of Waste, Other Kinds of Harmful Affect*

The petitioner contested provisions on the basis of which the elements of taxation with public-law payment in the form of pay for negative influence on the environment are determined, as applied to the activity related to disposal of waste of production and consumption carried out by a specialized organization in accordance with civil-law agreements, concluded by it with the organizations from whose economic and other activity the formation of such waste resulted.

By the decision of the Constitutional Court the contested provisions were recognized as not conforming to the Constitution of the Russian Federation to the extent to which they admit levying of the said public-law payment upon specialized organizations for disposal in 2009 of waste formed as a result of economic and other activity of other organizations, on the basis of civil-law agreements, while the parties, when concluding the indicated agreements, proceeded from the notion that depositing of pay for negative influence on the environment was a duty of the organization from whose economic and other activity the formation of waste resulted.

The Constitutional Court also recognized the contested provisions as not conforming to the Constitution of the Russian Federation to the extent to which they allow to apply to the specialized organization five-fold increasing coefficient for over-limited disposal of waste of production and consumption in cases, when the disposed waste formed as a result of economic and other activity of other organizations.

Until the necessary legislative amendments are made, the five-fold increasing coefficient, when calculating pay for negative affect on the environment, must not be applied to a specialized organization carrying out activity related to the disposal of waste which formed as a result of economic and other activity of other organizations, if it committed no abuses connected with determination of respective limits on waste disposal.

05 March 2013