

By the Judgment of 3rd June, 2014 the Constitutional Court gave appraisal of constitutionality of the provisions of Items 6 and 7 of Article 168 and Item 5 of Article 173 of the Tax Code of the Russian Federation

The contested provisions were the subject-matter of consideration insofar as in their interconnection they can serve as a ground for imposition on a person recognized as payer of unitary tax on imputed earnings for individual kinds of activity of the obligation to pay tax on added cost from operations of retail sale of goods without bringing forward invoices to customers.

The Constitutional Court recognized the contested legislative provisions as not contradicting the Constitution of the Russian Federation, so far as they contemplate no possibility of imposition on a person engaged in retail sale of goods without bringing forward invoices to customers of the obligation to pay into the budget tax on added cost, if such person by the kind of entrepreneurial activity carried out by him belongs to payers of the unitary tax on imputed earnings.