

By the Judgment of 13th April, 2016 No. 11-II/2016 the Constitutional Court gave appraisal of constitutionality of Article 217 of the Tax Code of the Russian Federation, Items 1 and 3 of the Statute on the Pension Fund of the Russian Federation (Russia) and Sub-Item 5.1.1 of the Statute on the Federal Tax Service.

The contested provisions of Article 217 of the Tax Code of the Russian Federation were the subject-matter of consideration to the extent to which on its ground the question is solved of exempt from taxation with natural persons' income tax of monthly monetary payment established by law for veterans of fighting actions.

The contested provisions have been recognized as not conforming to the Constitution of the Russian Federation to the extent to which they, due to their uncertainty in the system of operating legal regulation, allow taxation of this payment with natural persons' income tax.

Until the necessary legislative amendments are made, the contested provisions may not serve as a ground for such taxation.