

By the Judgment of 10 July 2017 No. 19-II/2017 the Constitutional Court appraised constitutionality of the provisions of Sub-Item 2 of Item 2 of Article 164 of the Tax Code of the Russian Federation and the “List of Codes of Types of Goods for Children in Accordance with the Foreign Economic Activity Commodity Nomenclature of the Customs Union, Taxed with VAT at a Tax Rate of 10% During Import to the Territory of the Russian Federation”

The contested provisions were the subject-matter of consideration to the extent to which on their basis it is decided whether it is possible to apply to goods for children, directly indicated in these normative legal acts, – prams, VAT rate in the amount of 10% during their import to the territory of the Russian Federation in cases of their supply in a certain set.

The Constitutional Court has recognised the contested provisions as not contradicting the Constitution of the Russian Federation, so far as they may not serve as a ground to refuse a taxpayer the calculation of VAT at a rate of 10% during import to the territory of the Russian Federation of prams in a set, which accords with ordinary use of goods and includes both the pram itself and the respective accessories to it.