

By the Judgement of 6 February 2018 No. 6-II/2018 the Constitutional Court appraised constitutionality of the provisions of Item 4 of Article 81 and Article 123 of the Tax Code of the Russian Federation.

The contested provisions were the subject-matter of consideration insofar as on their basis it is decided as to whether it is possible to release from tax liability tax agents who, having submitted in time the accounting documents (reckonings) on natural persons' income tax without errors and distortions, were late with transfer of the deducted tax sum, but paid missing tax sum and respective fines on their own prior to the moment when they found out that the tax body had revealed the fact of untimely transfer of the deducted tax sum or that field tax examination had been appointed.

The Constitutional Court has recognised the contested provisions as not contradicting the Constitution of the Russian Federation to the extent to which they do not hinder to release tax agents from tax liability for untimely transfer to the budget of tax sums on natural persons' income tax, if they made no distortions of tax records and paid the necessary tax sums and fines on their own prior to the moment when they found out that the tax body had revealed the fact of untimely transfer of the deducted tax sum or that field tax examination had been appointed, and that untimely transfer to the budget of respective sums by them was the result of an oversight (technical or other mistake) and was unpremeditated.