

**By the Judgement of 17 January 2018 No. 3-II/2018 the Constitutional Court gave appraisal of constitutionality of Section 1 of Article 46 of the Federal Law “On Insurance Payments to the Pension Fund of the Russian Federation, Social Insurance Fund of the Russian Federation, Federal Fund of Mandatory Medical Insurance” and Article 20 of the Federal Law “On Making Amendments to Individual Legislative Acts of the Russian Federation and Recognising Individual Legislative Acts (Provisions of Legislative Acts) of the Russian Federation as Having Lost Force in Connection with Adoption of the Federal Law “On Making Amendments to Sections 1 and 2 of the Tax Code of the Russian Federation in Connection with Giving Tax Bodies Powers to Administer Insurance Payments for Mandatory Pension, Social and Medical Insurance”.**

The contested provisions were the subject-matter of consideration insofar as on their basis it is decided to make payers of insurance payments answerable as from 1 January 2017 for non-submission in the established time of the calculation of charged and paid insurance payments to the Pension Fund of the Russian Federation, Fund of Social Insurance of the Russian Federation, subject to payment for record (accounts) periods that expired before 1 January 2017.

The Constitutional Court has recognised the contested norms as not contradicting the Constitution of the Russian Federation, so far as they do not contemplate that application of Section 1 of Article 46 of the Federal Law “On Insurance Payments to the Pension Fund of the Russian Federation, Social Insurance Fund of the Russian Federation, Federal Fund of Mandatory Medical Insurance” from 1 January 2017 to actions committed prior to this date, i.e. during the operation of this legislative provision, is only admissible in the event if the amount of fine calculated in accordance with the said legislative provision is smaller than or equal to the amount of fine calculated in accordance with Item 1 of Article 119 of the Tax Code of the Russian Federation. Otherwise, Item 1 of Article 119 of the Tax Code of the Russian Federation is subject to be applied to respective actions.