

By the Judgement of 21 December 2018 No. 47-II/2018 the Constitutional Court appraised constitutionality of Item 25 of Article 381 of the Tax Code of the Russian Federation.

The contested provision was a subject-matter of consideration insofar as it served as ground for exaction of tax on property of organisations in respect of objects of movable property, which organisation acquired in order of reorganisation (liquidation) or from persons mutually dependable with it and accepted on account as fixed assets after 1 January 2013, and what's more, these objects of movable property were accepted on account by primary (previous) owner after 1 January 2013 (and produced after this date) and were not recognised as an object of taxation with primary (previous) owner prior to their assignation.

The Constitutional Court has recognised the contested provision as not contradicting the Constitution of the Russian Federation, since it contemplated no taxation of objects of movable property, which prior to the deal between mutually dependable persons, reorganisation or liquidation of juridical persons were not recognised as objects of taxation with primary (previous) owner, only because of acceptance of such property on account as a result of reorganisation or liquidation of juridical persons as well as assignation of property between mutually dependable persons.