

By the Judgement of 31 May 2018 No. 22-II/2018 the Constitutional Court gave appraisal of constitutionality of Items 1 and 3 of Article 217 of the Tax Code of the Russian Federation.

The contested provisions were the subject-matter of consideration insofar as on their basis is resolved the question of taxation with natural persons' income tax of monetary compensation in the amount of money allowance, paid to military servicemen doing contract military service on their request for each due additional twenty-for-hours of rest in accordance with Item 3 of Article 11 of the Federal Law "On Status of Military Servicemen".

The Constitutional Court has recognised the contested provisions as not conforming to the Constitution of the Russian Federation to the extent to which they do not allow to definitely resolve the question of taxation with natural persons' income tax of this monetary compensation.

Until insertion of appropriate amendments the disputable norm may not serve as a ground for taxation with natural persons' income tax of this monetary compensation. At that, the present Judgement is not a ground for return of sums of natural persons' income tax deducted (paid) earlier.