

By the Judgement of 2 July 2020 No. 32-II the Constitutional Court of the Russian Federation appraised constitutionality of Article 15, para. 1 and Article 1064 of the Civil Code of the Russian Federation.

The challenged provisions were the subject of consideration to the extent that on their basis, in the system of current legal regulation, the issue of recovering money from an individual in the manner of compensation for harm caused to a public-law entity by non-payment of tax in the amount of arrear recognised hopeless for recovery and written off in accordance with the law – is resolved.

The challenged provisions were recognised to be in conformity with the Constitution of the Russian Federation, since in the system of current legal regulation they do not imply the recovery from an individual of monetary funds in the amount of tax arrears in a claim for compensation for harm caused to a public-law entity by non-payment of tax, if such an arrear is legally recognised as hopeless to be collected, which is due to the behaviour of the tax authorities, while the decision to write it off and the impossibility of its recovery are not connected with illegal actions of the specified person (taxpayer).