

By the Judgement of 23 June 2022 No. 26-II/2022 the Constitutional Court assessed constitutionality of Article 12, part 1, item 5 of the Federal Law «On Enforcement Proceedings» and Article 47, item 1, paragraph 2 of the Tax Code of the Russian Federation

These provisions became subject to examination insofar as they allow the execution of the tax authority's decision to debt recovery on taxes, insurance premiums, as well as late fees at the expense of other property of the taxpayer - individual entrepreneur by withholding money from the salary of a citizen who ceased to be an individual entrepreneur by the time the bailiff issued an order for the recovery of wages.

The challenged legal provision was recognized as not contravening the Constitution of the Russian Federation since the system of current legal regulation stipulates guarantees of judicial protection and provision of the basic necessities of life for such a citizen and his dependents.