

**By the Judgement of 14 July 2023 No.41-II, the Constitutional Court assessed constitutionality of Article 105<sup>17</sup> (paragraph 1 of item 2) of the Tax Code of the Russian Federation**

This legal provision was the subject of consideration insofar as it is used to resolve the issue of the initial date for calculating the period within which the Federal Tax Service has the right to make a decision to verify the completeness of the calculation and payment of taxes in connection with a transaction between related parties if the taxpayer submits updated notification of controlled transactions.

The contested legislative provision was found to be inconsistent with the Constitution to the extent that it entails calculating the time limit for the Federal Tax Service of Russia to make a decision on conducting an audit of a controlled transaction from the date of receipt of the updated notification in the event that the initial notification provided information about this transaction and the tax authority in the decision did not justify that in the updated notification, information about this or other transactions is relevant for the purposes of making the appropriate decision.

Until appropriate legislative changes are made, the time limit for the above-mentioned audit shall be calculated in accordance with the legal positions of the Constitutional Court of the Russian Federation expressed in this Judgement.