

By the Judgement of 26 January 2023 No.4-II the Constitutional Court assessed constitutionality of Article 346⁴³, item 2, sub-item 12 of the Tax Code of the Russian Federation.

The contested legal provision in the version that was in effect before the entry into force of Federal Law No. 373-FZ of 23 November 2020 was the subject of consideration insofar as on its basis the issue of the possibility of using the patent system of taxation by a taxpayer who received a patent for entrepreneurial activities to repair housing and other buildings, in respect of activities to perform work on the premises in newly constructed (newly built) facilities, as well as depending on the purpose of the premises in which the work is carried out, is resolved.

The mentioned legal provision in the challenged version - as allowing such a taxpayer to use the patent system of taxation, taking into account the specific content of the activities (provided services) and the characteristics of the objects for which it is aimed, if he shows due diligence, care and prudence due to the nature of business activities - was found to comply with the Constitution of the Russian Federation.