

**By the Judgement of 30 October 2023 No.50-II, Constitutional Court of the Russian Federation assessed constitutionality of Article 61<sup>11</sup> (item 11) of the Federal Law “On Insolvency (Bankruptcy)”.**

The above-mentioned legal provision has been considered to the extent that, on the basis of it, the system of the current legal regulation resolves the issue of including the person who controls the debtor in the subsidiary liability group in the situation of imposing tax fines on the debtor organisation for tax offences.

The challenged legal provision was found not to be inconsistent with the Constitution of the Russian Federation to the extent that, in its constitutional and legal meaning, it does not imply the recovery of the amount of the fines in question from the persons controlling the debtor.