

By the Judgement of 20 February 2024 No.7-II, the Constitutional Court assessed constitutionality of Article 333³³ (sub-item 22¹ of item 1) of the Tax Code of the Russian Federation.

The above-mentioned legal provision was the subject of consideration insofar as the issue of payment of the state fee for simultaneous state registration of the right of co-ownership of the holders of investment units in the real estate forming part of the mutual and the restriction of this right (encumbrance of the relevant real estate) in the form of trust management of this real estate carried out by the management company is based on it.

The challenged provision was found not to be inconsistent with the Constitution of the Russian Federation, as it does not imply the collection of state fees separately for *each* of the registration actions in cases where such actions are carried out at the same time on the basis of an application by an authorised person.