

**By the Judgement of 10 April 2025 No.-16-II, the Constitutional Court assessed constitutionality of Article 333.19 (item 1) and of Article 333.21 (item 1) of the Tax Code of the Russian Federation, as well as Article 2 (item 45 and item 47) of the Federal Law “On the Amendments to the Parts One and Two of the Tax Code of the Russian Federation and Certain Legislative Acts of the Russian Federation on Taxes and Fees”.**

The above-mentioned legal provisions of the Tax Code of the Russian Federation have been considered in so far as they serve as a basis for to increase the rate of state court fees in the order of administrative, arbitration and civil proceedings.

The above-mentioned legal provisions of the Federal Law “On the Amendments to the Parts One and Two of the Tax Code of the Russian Federation and Certain Legislative Acts of the Russian Federation on Taxes and Fees” have been considered in so far as they were adopted by the State Duma in the second reading as an amendment to the relevant bill and without perception of the verdict from the Government of the Russian Federation.

The Constitutional Court did not find the grounds for recognition of the contested legal provisions of the of the Federal Law “On the Amendments to the Parts One and Two of the Tax Code of the Russian Federation and Certain Legislative Acts of the Russian Federation on Taxes and Fees” as unconstitutional in terms of the procedure for adoption by the State Duma, since the amendment by which they were provided did not entail a conceptual amendment in the relevant bill in the second reading and did not imply perception of the verdict on this issue from the Government of the Russian Federation.

The Constitutional Court noted that the contested legal provisions of the Tax Code of the Russian Federation are not outside the purview of the discretionary powers of the federal legislator, who has broad discretion when choosing the directions and content of policy in the field of taxes and fees, do not exclude a wide range of benefits for the payment of the state fees when applying to the court, as well as allow for exemption from the payment of the state fees (reduction of its rate) or the granting of indulgence (installment of date) for its payment, and do not imply such application in judicial practice that, in contradiction with the legal positions of the Constitutional Court indicated in this Judgement, would significantly limit citizens' access to justice due to their financial status.

The contested provisions were considered in connection with a request of a group of deputies of the State Duma and were found not to be contrary to the Constitution of the Russian Federation.