

By the Judgement of 13 May 2025 № 20-II, the Constitutional Court assessed constitutionality of Article 75 (item 1 and paragraph 1 of item 3), Article 100 (paragraph 1 of item 1, paragraph 1 of item 2, item 3 and paragraph 1 of item 5) and of Article 101 (item 1, item 7, paragraph 1 of item 8 and item 14) of the Tax Code of the Russian Federation

The said legal provisions were the subject of consideration to the extent that, on their basis, a higher tax authority or a court, at the request of a taxpayer, resolves the issue of recognizing as invalid and subject to cancellation a decision of a tax authority adopted on the results of a tax audit in part of imposing a penalty for the entire period from the date of occurrence of arrears to the date of fulfilment of the obligation to pay the tax in the event of failure by the tax authority to comply with the five-day deadline for submitting the audit report to the taxpayer.

The contested legal provisions were found as not contradicting the Constitution since they assume that the basis for releasing a taxpayer from the obligation to pay a penalty may be the cancellation by a higher tax authority or a court of such a decision of the tax authority in the specified case, if it is recognized as a material violation of the requirements of tax legislation, which in any case may be evidenced by the loss of the ability of the tax authority to enforce the arrears and penalties recovery as a result of such a violation.

Constitutional Court noted that there are no grounds for reviewing the applicant's case.