

**By the Judgement of 5 March 2026 No. 12-II, the Constitutional Court assessed constitutionality of Article 90 (item 1) and Article 128 (part 1) of the Tax Code of the Russian Federation**

The specified legal provisions were the subject of review to the extent that, they resolve issue of recognising a taxpayer subject to an on-site tax audit as a witness and holding them liable for failure to appear for questioning as a witness.

The challenged legal provisions were recognised as not contradicting the Constitution of the Russian Federation, since, within the system of current legal regulation, they do not imply the recognition of the audited taxpayer as a witness regarding the circumstances of their own activities, nor the application to them of the liability measures provided for by the Tax Code in the event of their failure to appear, upon a lawful summons from the tax authority, to provide explanations on the subject of the on-site tax audit.