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# Lawyers of the Law Firm Legal Studio managed to defend their legal position in a bankruptcy case

The Federal Tax Service of Russia appealed to the Court of Arbitration requesting that the debtor's creditors' claims be included in the amount of arrears and penalties for pension contributions and contributions to the MMI Fund in the amount of more than 8 million rubles. The Arbitration Manager analyzed the submitted application and the documents attached to it, and as a result of which the Arbitration Manager concluded that the administrator of payments did not comply with the procedure, timing and the procedures to collect taxes, fees and penalties for their late execution, which are stipulated by the norms of the Tax Code of the Russian Federation and the norms Of the Federal Law of July 24, 2009 No. 212-FZ "On Insurance Contributions to the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation, Federal Compulsory Medical Insurance Fund. According to the legal position of the Arbitration Manager, in connection with the violation of the procedure established by law, the possibility of enforced collection of debt has been lost and could not be included in the Register of creditors' claims of the debtor. Unfortunately, this position was rejected by the Court of First Instance. From August to November 2017 an appeal was being considered. As a result, the court of second instance agreed with the arguments of the Arbitration Manager, changed the determination appealed and reduced the size of the requirements of the Federal Tax Service of Russia included in the second place of the Register of Requirements from 8 million rubles to 400 thousand rubles. Thanks to the adoption of a fair judicial act, the demands of 53 former employees of the debtor will be able to be satisfied in a much larger amount, and possibly in full.

## Practice areas

[TAX](#)

## Locations

[RUSSIA](#)