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There is a right, but how to use it? About how a gap in tax law can stand in the way of shipowners

Everyone knows the rights and freedoms declared by the Constitution of the Russian Federation^[1], including the rule that “everyone has the right to own property, to possess, use and dispose of it both individually and jointly with other persons” (Clause 2, Article 35). However, it is not always sufficient to provide for the existence of subjective law (the ability to act in a certain way), it is important to determine the mechanism for the implementation of such a right, that is, provide for a procedure for how to “bring law to life».

Sea vessels (in principle, like other vessels, regardless of navigation areas) are real estate subject to state registration. In accordance with paragraph 1 of Article 33 of the Merchant Shipping Code of the Russian Federation^[2] (hereinafter referred to as the MSC of the RF) a vessel is subject to state registration in one of the registers of vessels of the Russian Federation: State Ship Register, Register of Small Size Boats, Bareboat Charter Register, the Russian International Register of Ships, the Russian Open Register of Ships, Register of Ships under Construction.

^[1] The Constitution of the Russian Federation (adopted 12/12/1993) // Meeting of the legislation of the Russian Federation, 04/08/2014, N 31, Art. 4398.

^[2] Merchant Shipping Code of the Russian Federation of 30.04.1999 N 81-Φ3 (as amended on 27.12.2018) // Collection of the legislation of the Russian Federation, 03.05.1999, N 18, Art. 2207.

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