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The Supreme court of the Russian Federation did not cancel the Statute of limitations on tax crimes

In June this year, the plenum of the Supreme court of the Russian Federation discussed the draft resolution on tax crimes. It was proposed to count the statute of limitations from the moment of full payment of taxes. Therefore, as long as there is a tax debt, the crime does not end and the statute of limitations does not begin. The existence of this provision de facto abolishes the statute of limitations for such crimes. This version of the wording has been actively criticized by both experts and business representatives, lawyers. The plenum of the Supreme court of the Russian Federation sent the project for revision.

According to the current regulations, the actual non-payment of taxes or fees within the period established by the tax legislation is considered to be the beginning of the term. The crime is committed at the moment when the deadline for payment of taxes expires. Therefore, it is from this moment and begin to flow 2 years (for officials who have not paid taxes from organizations on a large scale-10 years) to bring taxpayers to justice.

In the end, the plenum of the Supreme court of the Russian Federation listened to the business community and kept the same wording. Thus, the Supreme court of the Russian Federation did not change the practice on this issue.

For additional advice in the field of taxation, you can refer to the expertise of lawyers and auditors of the office of GRATA International St. Petersburg.

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