

**LAW
OF THE RUSSIAN FEDERATION
OF DECEMBER 9, 1991
ON THE STATE REVENUE DUTY**
(with the Amendments and Additions of May 29, June 24, July 16, 1992,
February 17, March 6, July 7, 1993, December 29, 1994,
August 22, December 27, 1995)

[Federal Law No. 226-FZ of December 31, 1995 reworded this Law see the new wording of the Law](#)

[Resolution of the Supreme Soviet of the RSFSR on the Procedure for carrying into Effect the RSFSR Law on the State Revenue Duty](#)

Article 1. Payers of the State Revenue Duty

Payers of the state revenue duty shall be legal and natural persons, in whose interests specially empowered bodies carry out activity and issue documents of legal importance.

Article 2 was changed by the Law of the Russian Federation No. 4499-1 of February 17, 1993 Changes are carried into effect since March 1, 1993

[See previous text of Article 2](#)

Article 2. The Objects of the State Revenue Duty

The state revenue duty shall be levied:

for lawsuits concerning pre-contractual disputes and for applications (complaints) involving special proceedings and for appeals, as well as for the issuing by the court of copies (duplicates) of documents;

Paragraph three of Article 2 of the present Law was changed by the Law of the Russian Federation No. 5334-1 of July 7, 1993

[See previous text of the Paragraph](#)

for lawsuits, submitted to the arbitration court, which are associated with property issues; for lawsuits arising in the process of conclusion, amendments or annulment of agreements (contracts); from lawsuits associated with non-property issues, including statements of claim for recognition of acts, adopted by the state and other bodies, to be invalid (completely or partially); for statements of new claims by a third party to be settled in the dispute of the same case; for lawsuits concerning the recognition of enterprises to be insolvent (bankrupt); for lawsuits concerning the issuing of orders for the compulsory implementation of decisions adopted by an arbitration tribunal for appeals against decisions and riders by an arbitration court and for lawsuits concerning the lodging of protests against decisions and riders by an arbitration court which have come into legal force but have not been appealed against in the cassation proceedings;

for lawsuits and applications concerning pre-contract disputes submitted to the arbitration courts, and also for applications concerning the review of decisions of the arbitration court;

for the execution of notarial activities at state institutions empowered therefor, and also for the issuing of copies (duplicates) of documents certified by a notary public;

On collecting state duty for separate notarial activities see [Letter](#) of the State Tax Service of the R.F. No. NI-4-04/156n of October 5, 1993

for the registration of registry acts, as well as for the issuing of duplicate registry certificates and certificates involving amendment, addition, corrections and/or restorations of registry entries;

on applications made for the citizenship of the Russian Federation to be granted or terminated in accordance with the registration procedure;

on petitions made for the citizenship of the Russian Federation to be granted or terminated;

for the issuing or extension of the term of validity for documents required for leaving the Russian Federation or entering the Russian Federation, concerning invitations for persons from other states to enter the Russian Federation, and residence permits for foreign nationals and stateless persons, as well as for making changes to the documents mentioned and the re-issue thereof (issue of duplicates) to replace lost or spoilt documents;

for the registration of foreign passports or documents equivalent thereof and for the extension of the term of validity thereof;

for registration of persons at their place of residence;

for the issuing of permissions to hunt and for other objects specified in the legislation.

Article 3. The State Revenue Duty Rates

1. The state Revenue duty shall be levied at the following amounts for filed lawsuits, including pre-contractual disputes, applications (complaints) involving special proceedings, and cassation appeals filed in court, and also for the issuing of copies (duplicates) of documents:

(a) for a lawsuit, except those indicated in subParagraph (f) of the present Paragraph at a price of the lawsuit of:

up to 1,000 roubles	5 per cent of the price of the lawsuit
from 1,000 roubles and more	15 per cent of the price of the lawsuit

(b) for complaints about illegal actions committed by state administrative bodies and officials restricting the rights of natural persons:

10 roubles

(c) for applications for lawsuits involving divorces:

30 roubles

for applications for lawsuits for a divorce from a second marriage:

50 roubles

in cases involving the division of property at a divorce

the amount of duty shall be determined in accordance with subParagraph (a) of this Paragraph

(d) for lawsuits concerning divorces which involve persons deemed missing for reasons unknown or persons legally unfit due to mental disease or feeble-mindedness, or involve persons convicted to deprivation of liberty for a term of at least three years:

5 roubles

(e) for lawsuits concerning amendments or annulments of contracts concerning housing rent, prolongation of the acceptance term of an inheritance, the release of property from seizure, and other lawsuits of non-property

nature, or those not subject to assessment:	10 roubles
(f) for lawsuits concerning disputes of pre-contractual nature	25 roubles
(g) for applications (complaints) concerning cases involving special proceedings	10 roubles
(h) for cassation appeals on court rulings:	50 per cent of the revenue duty subject to payment in filing lawsuits or other applications (complaints), and concerning property disputes - the revenue duty calculated from the amount in dispute
(i) for the issuing of copies (duplicates) of court decisions, sentences, decrees and other rulings, and also copies (duplicates) of other filed documents issued by the court on request from parties and other persons involved in the case:	5 roubles per document

Item 2 of Article 3 was amended by the Law of the RF No. 3317-1 on Introduction Amendments and Additions in the Tax System of Russia Amendments were carried into effect from April 15, 1992

[See previous text of the item](#)

Decree of the President of the Russian Federation No. 1930 of September 17, 1994 established the amounts of state duty collected for cases considered in arbitration courts valid till the adoption of Law on Introduction of Amendments and Additions in Law of the Russian Federation on the State Duty

2. From statements of claim and/or cassation appeals filed in an arbitration court, the state duty shall be exacted at the following amounts:

(a) from lawsuits concerning property	- 10 per cent of the claimed price, but not less than 50 roubles
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Item 2 of Article 3 of the present Law was supplemented with Subitem (b) by the Law of the Russian Federation No. 5334-1 of July 7, 1993. Subitems (b) and (c) shall become respectively (c) and (d)

(b) from lawsuits concerning the recognition of enterprises to be insolvent (bankrupt)	- a <u>minimum monthly pay</u> , fixed by the Law, multiplied fifty-fold
(c) from lawsuits concerning disputes arising in the process of concluding, changing or annulling agreements (contracts)	- 1,000 roubles

(d) from lawsuits concerning non-property, including from statements which recognize deeds of governmental and other authorities as null and void (fully or partially) - 1,000 roubles

Item 2 of Article 3 of the present Law was supplemented with Subitem (e) by the Law of the Russian Federation No. 5334-1 of July 7, 1993. Subitems (d), (e) and (f) shall become respectively (f), (g) and (h)

(e) for statements of new claims by a third party to be settled in the dispute of the same case - according to the rates of the state duty collected on the submissions of a statement of claim;

(f) from applications for granting or rejecting the issuing of an order of forcible execution of a ruling by an arbitration court - 1,000 roubles

Subitem (g) of Item 2 of Article 3 of the present law was changed by the Law of the Russian Federation No. 5334-1 of July 7, 1993

See previous text of the Subitem

(g) for cassation appeals against decisions and rulings by an arbitration court, which have come into legal force but have not been appealed against in the cassation proceedings, concerning the disputes associated with non-property issues and those concerning the recognition of enterprises to be declared insolvent (bankrupt) - at the amount of 50 per cent of the rate of the state duty, collected on the submission of a lawsuit, and in the event of disputes concerning property issues - at the rate calculated on a basis of the sum disputed

(h) from the issuing of copies of decisions, and rulings of arbitration courts and other documents from the proceedings issued by the arbitration courts on request of the parties concerned and other persons who participate in the case - 5 roubles for each document

Item 3 of Article 3 of the present Law was changed by the Law of the Russian Federation No. 4618-1 of March 6, 1993 On terms of the carrying into effect the changes see Reference on the document

See previous text of the Item

On collecting state duty for separate notarial activities see Letter of the State Tax Service of the R.F. No. NI-4-04/156n of October 5, 1993

3. The state duty for performing notarial activity in authorized public institutions, and also for drafting documents, issuing copies, duplicates and performing technical work, shall be raised at the following amounts:

(a) for the authenticating of agreements about transfers of the title to plots of land 3 percent of the amount of the agreement but

for consideration	not less than the legal monthly minimum wage;
(b) for the authenticating of contracts for the alienation and acquisition of houses, apartments, country houses, other accommodations, structures, buildings and other real property	3 percent of the amount of the contract but not less than the legal monthly minimum wage;
(c) for the authenticating of other contracts subject to valuation and contracts for the division of property, including inherited property	3 percent of the amount of the contract but not less than the legal monthly minimum wage;
(d) for authenticating of contracts by agents	one percent of the amount of the contractual obligation but not less than 50 percent of the legal monthly minimum wage;
(e) for the authenticating of contracts not subject to valuation	depending on the complexity of the notarial act but not more than 5 legal monthly minimum wages;
(f) for the authenticating of wills	at the amount of one legal monthly minimum wage;
(g) for the authenticating of a power of attorney to use and/or dispose of property	50 percent of the legal monthly minimum wage;
(h) for the authenticating of other powers of attorney	20 percent of the legal monthly minimum wage;
(i) for making a sea protest	5 percent of the sum under protest but not less than 15 legal monthly minimum wages;
(j) for the authenticating of the accuracy of a translation from one language to another	at the amount of one legal monthly minimum wage per page;
(k) for making supplementary endorsement	7 percent of the recovered sum
(l) for accepting money on deposit	3 percent of the amount deposited;
(m) for the protest of bills by non-payment, non-acceptance and failure to date the acceptance	5 percent of the amount not paid;

(n) for noting a cheque	5 percent of the amount not paid;
(o) for the issuing of a certificate for the right to inherit according to the law or a will	one percent of the value of the inherited property effective on the date of the opening of the inheritance;
(p) for taking measures to protect a inheritance	two legal monthly minimum wages;
(r) for the safekeeping of documents (for each month):	
- of a declared value, and also stocks, bonds, lottery tickets and other documents which have a nominal value	5 percent of the declared value or of the nominal value;
- in other cases:	
a package of up to 500 grams	one legal monthly minimum wage;
a package of 500 to 1,000 grams	two legal monthly minimum wages;
for each subsequent 500 grams	one legal monthly minimum wage;
(s) for certifying copies of documents which are kept at the notary's office and extracts therefrom	3 percent of the legal monthly minimum wage per page;
(t) for certifying copies of other documents and extracts therefrom	5 percent of the legal monthly minimum wage per page;
(u) for performing technical work when drawing up documents	2 percent of the legal monthly minimum wage per one page;
(v) for submitting applications from legal and natural persons to other legal and natural persons	at the amount of one legal monthly minimum wage;
(w) for attesting signatures on bank cards, applications and other documents	2 legal monthly minimum wages for the signature of each person;
(x) for performing other notarial acts	50 percent of the legal monthly minimum wage;
(y) for drafting transactions subject to the valuation in money	one percent of the amount of the transaction but not less than 50 percent of the legal monthly minimum wage;

(z) for drafting transactions, applications and other documents which cannot be valued in money not more than 10 legal monthly minimum wages for the drafting of each document;

(z1) for the issuing of duplicates of documents 50 percent of the legal monthly minimum wage.

In order to calculate the state duty for the issuing of a certificate for the right to inherit a car, its value shall be assessed by a board of experts under the bodies of justice, and in respect of the value of a house, apartment, country house, garage and of other structures, accommodations and buildings--on the basis of the inventory valuation by a inventory making body, and in areas where the inventory has not been made, by insurance organizations.

Where a contract of alienation and acquisition of a house, apartment, country house, garage and other structures, accommodations and buildings is concluded for an amount which is below the inventory valuation, the state duty for performing such notarial acts shall be calculated on the basis of the inventory valuation of such structures, accommodations and buildings, and in areas where the inventory has not been made, on the basis of the insurance valuation.

Notarial acts performed outside the premises of the notary's office shall be paid for at the double amount, in addition to the payment for the actual expenses connected with on-site services.

In the cases stipulated for by the legislation of the Russian Federation, the state duty for the issuing of documents entitling to a sum in foreign currency and to make foreign currency transactions shall be liable to conversion into roubles at the exchange rate of the Central Bank of the Russian Federation on the date of the payment of the state duty.

4. For the registration of registry deeds, and also for granting citizens duplicates of registry certificates and certificates on amendments, additions, corrections and restorations of registries, the state duty shall be collected at the following amounts:

- (a) for the registration of a marriage: 15 roubles
- (b) for the registration of a divorce:
 - by mutual consent of spouses with no minors 100 roubles
 - on the basis of a court decision, if both spouses are married for the first time (from either one or both spouses) from 100 to 200 roubles
 - on the basis of a court decision, if one of the spouses is married for a second time from 200 to 300 roubles (from either one or both spouses)
 - from persons duly deemed missing for reasons unknown, or from those legally unfit due to mental disease or feeble-mindedness, or from persons convicted for criminal offences to deprivation of liberty for a term of at least three years 5 roubles
- (c) for registering the change of surname, name and patronymic 50 roubles
- (d) for the issuing of certificates in

connection with amendments, additions, corrections and restorations made in birth, marriage, divorce, or death certificates 3 roubles

(e) for the issuing of duplicate registry certificates 5 roubles

Subitems (a) - (l) of Item 5 of Article 3 of this Law was changed by the Law of the Russian Federation No. 4499-1 of February 17, 1993

Changes are carried into effect since March 1, 1993

[See previous text of the Subitem](#)

5. For the execution of executing other deeds, the state duty shall be collected at the following amounts:

a) for the issuing to a citizen of the Russian Federation of a foreign-travel passport or for the extension of the term of validity thereof twice the legal monthly minimum wage;

b) for the issue in addition to the identity paper (passport) of a citizen of the Russian Federation of an insert for travel outside the Russian Federation or for the extension of the term of validity thereof 50 per cent of the legal monthly minimum wage;

c) for the issuing to a foreign national or a stateless person domiciled in the Russian Federation of a visa (permit) for travel outside the Russian Federation or for the extension of the period of validity thereof 50 per cent of the legal monthly minimum wage;

d) for the issuing to a foreign national or a stateless person staying temporarily in the Russian Federation of a visa for a foreign passport or a document equivalent thereto, as well as the extension of the term of validity thereof for the purpose of:

departure from the Russian Federation; 50 per cent of the legal monthly minimum wage;
departure from the Russian Federation and subsequent reentry

repeated crossings of the Russian Federation border one legal monthly minimum wage;

e) for the issuing to a citizen of the Russian Federation, a foreign national or a stateless person of a document inviting persons from other states to visit the Russian Federation 20 per cent of the legal monthly minimum wage per individual invited;

f) for any changes (excluding an extension of the term of validity) made to the document previously issued to allow departure from and entry into the Russian Federation 10 per cent of the legal monthly minimum wage;

g) for the issue or extension of a residence permit to a foreign national or a stateless person	20 per cent of the legal monthly minimum wage;
h) for the registration of a foreign passport or a document equivalent thereto or for the extension of the term of validity thereof	10 per cent of the legal monthly minimum wage;
i) for the issuing, to replace lost or spoiled ones, of foreign passports or inserts or visas or invitation to visit the Russian Federation or permit to reside therein	at the rates stated, respectively, in subsections (a) to (e) and (g) hereof;
j) on applications for a Russian Federation citizenship to be granted, restored or terminated -- in accordance with the registration procedure; on applications for nationality to be identified	10 per cent of the legal monthly minimum wage;
k) on petitions for a Russian Federation citizenship to be granted, restored or terminated	20 per cent of the legal monthly minimum wage;
l) for the registration of persons at their place of residence	one per cent of the legal monthly minimum wage;
m) for the issuing of game licenses	5 roubles

Item 5 of Article 3 of the present Law was supplemented with the subitems (n) - (p) by the Law of the Russian Federation No. 4618-1 of March 6, 1993

On terms of carrying into effect see [Reference on the document](#)

(n) for the registration of a pledge and for the issuing of the registration certificate	5 legal monthly minimum wages;
(o) for the issuing of an extract from the pledge register	50 percent of the legal monthly minimum wage;
(p) for making an apostil	10 percent of the legal monthly minimum wage.

Article 4. Privileges Concerning the State Revenue Duty

Item 2 of Article 4 was changed by the Law of the RF of June 24, 1992 on Introducing Additions and Amendments to the Civil Code of the RSFSR, ... to the Laws of the RF ... on State Revenue Duty ...

[See previous text of the item 2 of Article 4](#)

Item 8 of Article 4 was changed by the Law of the RF of June 24, 1992 on Introducing Additions and Amendments to the Civil Code of the RSFSR, ... to the Laws of the RF ... on State Revenue Duty ...

[See previous text of the item 8 of Article 4](#)

1. The following persons shall be exempt from payment of the state duty in court:

- (a) plaintiffs, in lawsuits concerning the exacting of wages and other claims connected with labour activity;
- (b) plaintiffs, in lawsuits resulting from copyright, and also from rights of inventions, discoveries, innovations and industrial designs;
- (c) plaintiffs, in lawsuits concerning the exacting of alimony;
- (d) plaintiffs, in lawsuits concerning the compensation of damage inflicted by injury or other impairment of health, and also by death of the breadwinner;
- (e) social insurance and social security bodies, in actions concerning the recovery, from the inflictor of damage, of the amount of benefit and pension, paid to the aggrieved party or to members of his family;
- (f) social insurance bodies, in actions concerning the recovery from the person inflicting damage of compensation for the expenses of benzine, repair, technical servicing of motor vehicles and spare parts thereto, of teaching disabled persons to drive the motor vehicles mentioned, and also in lawsuits concerning the exaction of incorrectly paid benefits and pensions;
- (g) plaintiffs, in lawsuits concerning the compensation for material damage inflicted by criminal offences;
- (h) parties of cassation appeals in divorce cases;
- (i) legal and natural persons, for issuing them documents concerning criminal cases and cases involving the exaction of alimony;
- (j) the Ministry of Labour and Employment of the Russian Federation and its agencies in lawsuits brought against migrants who failed to move to their place of destination or who had willfully left their new settlement for compensation of the expenses connected with resettlement;
- (k) educational institutions belonging to the vocational and technical schooling system, in lawsuits concerning the exacting of expenditures incurred by the State in supporting students who have left their educational institutions without permission or were expelled therefrom;
- (l) fish protection agencies, in cases involving compensation for damages inflicted by fishers for the infringement of fishery rules and regulations concerning protection of fish reserves;
- (m) the State Concern for Water Economics and Land Improvement of the Russian Federation and its subordinate agencies, in lawsuits concerning the exaction of State revenues in compensation for damages inflicted thereto by breaches of water legislation effective on the territory of the Russian Federation;
- (n) the Central Game and Reserve Authority of the government of the Russian Federation, and its subordinate agencies, in lawsuits concerning compensation for damages caused to the game economy and state game stock;
- (o) natural persons, for cassation appeals in criminal cases disputing the correct of exaction for material damages having been caused by a specific crime;
- (p) the State Concern for Providing Oil Products of the Russian Federation and its subordinate agencies, in lawsuits concerning the imposition of fines for breaching established priorities and product delivery time-tables, and concerning the exaction of penalties in cases of nonsubmission by the buyer to the supplier of a demand to pay a penalty for delay of delivery or for short delivery of products, and also in lawsuits concerning the imposition of fines for a dispatch of products without orders, overexpenditure one in excess of allocated funds, and breaches of sales procedures concerning surplus and non-utilized material valuables;
- (q) legal and natural persons who involved a court of law to ask for the protection of the lawful rights and interests of other persons;
- (r) plaintiffs, in cases of exaction of forest revenue (including losses and penalties for the breaching of existing rules concerning the sale of standing timber, and also fines for felling timber without permission, mowing hay, and pasturing cattle without permission), in cases of confiscation for the benefit of local Soviets of People's Deputies of dwelling houses, apartments, country houses and other property owned by natural persons, in cases of confiscation of property belonging to

natural persons which is of historical, artistic or other value for the benefit of the State, and also in cases of mismanagement of the said property by natural persons;

(s) the Central Bank of the Russian Federation and its institutions, and the Precious Metals Administration of the Ministry of Economics and Finance of the Russian Federation, acting as plaintiffs and defendants in all cases and regarding all documents;

(t) Interior Ministry bodies, - plaintiffs in cases concerning the recovery of expenses incurred during the investigation of persons evading payment of alimony and other dues;

(u) fiscal bodies, for bringing applications before the court on business concerning special production;

(v) legal and natural persons, for bringing lawsuits before the court:

applications for the repeal of court decrees to terminate proceedings or leave cases without the right of consideration; on adjournment or suspended execution of court decisions; for changes to the method of and procedure for executing decisions; and for providing security for claims or replacing one form of lawsuit by another;

applications for the review of court decisions, decrees or rulings under newly discovered circumstances;

applications for the addition or reduction of fines imposed by court decisions; applications for the reversal of court decisions;

applications for the restoration of expired time limits, and also complaints against actions by court bailiffs;

specific complaints against court decrees on the refusal to add or reduce fines, and other specific complaints against court decrees;

complaints against rulings on administrative offences passed by bodies empowered therefor;

(w) the Ministry of Ecology and Natural Resources of the Russian Federation and its subordinate agencies, in lawsuits concerning the exaction of compensation to the State for damages resulting from environmental pollution and irrational utilization of natural resources;

(x) procurator's offices, in lawsuits brought in the interests of legal and natural persons;

Subitem y) of item 1 of Article 4 was amended by the Law of the RF No. 3317-1 on Introduction Amendments and Additions in the Tax System of Russia

Amendments were carried into effect from July 1, 1992

[See previous text of the subitem](#)

(y) tax and financial agencies acting as plaintiffs and defendants, in lawsuits concerning the recovery of payments to the budget; concerning the liquidation of enterprises of any organizational and legal form on grounds established by the legislation; on deeming state registration of enterprises invalid in cases of breaches of the recognized procedure of establishing enterprises, or in cases of non-compliance of its foundation documents with legislative requirements and on the recovery of incomes obtained in the said cases; all assets recovered for the benefit of the State in deals deemed to be invalid; and on the exaction of all amounts acquired outside business transactions, as a result of other illegal transactions;

(z) voluntary organizations of disabled persons, their institutions, training and production enterprises and associations, in all lawsuits;

(z1) the Pension Fund of the Russian Federation and its subordinate bodies, in lawsuits concerning the exaction of mandatory payments from natural persons;

Federal Law No. 211-FZ of December 27, 1995 supplemented Item 1 of Article 4 of this Law with subitem (z2)

The amendments shall come into force on the [date of the official publication](#)

z2) the administrative bodies and units of the State Fire-fighting Service of the Ministry of Internal Affairs of the Russian Federation - for all claims.

2. The following bodies shall be exempt from payment of the state duty in arbitration courts:

(a) social insurance and social security bodies, in actions over concerning the exaction from

the inflictor of damages equivalent to the benefits and pensions having been paid to the victim or members of his (her) family;

(b) social insurance bodies, in actions concerning the exaction from the inflictor of damages equivalent to compensation payments for benzine, repair, and technical servicing of motor vehicles and spare parts thereto, and for teaching disabled persons how to drive the said vehicles mentioned;

(c) plaintiffs, in cases involving the exaction of forest revenue (including losses and penalties for breaching standing timber sale regulations, and also fines for felling timber without permission, for mowing hay and pasturing cattle without permission);

(d) the Central Bank of the Russian Federation and its institutions and the Precious Metals Administration of the Ministry of Economics and Finance of the Russian Federation, acting as plaintiffs and defendants, in all cases and regarding all documents;

(e) fish protection agencies, in cases involving compensation for damage caused to the fish industry for breaches of fishery regulations for the protection of fish reserves, and also for the dumping of sewage and other waste in fish reservoirs;

(f) the Central Game and Reserve Authority of the Government of the Russian Federation and its subordinate agencies, in lawsuits brought against legal persons in compensation for damages caused to the game economy and the state game stock;

(g) the State Concern for Water Economy and Land Improvement of the Russian Federation and its subordinate agencies, in lawsuits concerning the exaction of compensation to the State for damages caused by breaches of water legislation currently in force in the Russian Federation;

(h) the State Committee of the Russian Federation for Material and Technical Supplies for Republican and Regional Programmes and its subordinate agencies, in cases concerning the exaction of State fines on enterprises and organizations for the dispatch of products without orders and the use of the said products for their own needs, for breaches of sales procedures concerning the sale of surplus and non-utilized valuables, and also for breaches to the established sequence of shipment, delivery, and the recovery of a penalty in cases of non-submission, by the buyer to the supplier, of a demand to pay a penalty for either delayed or short delivery of products;

(i) the State Committee of the Russian Federation for Standardization, Metrology and Certification under the President of the Russian Federation and its subordinate agencies, in lawsuits concerning the exaction of state fines on enterprises and organizations for the delivery of products whose shipment was prohibited by the agencies exercising state surveillance over the introduction and observance of standards, technical conditions and requirements, and also control over product quality, or by other bodies empowered therefor;

(j) the State Concern for the Supply of Oil Products of the Russian Federation and its subordinate agencies, in lawsuits concerning the imposition of fines for breaching established priorities and time-tables of product shipments, and concerning the exaction of penalties in cases of non-submission by the buyer to the supplier of a demand to pay a penalty for delayed or short delivery of products, and also in lawsuits concerning the imposition of fines for the dispatch of products without orders, overexpenditure in excess of allocated funds and breaches of sales procedures concerning surplus and non-utilized material valuables;

According to [Letter](#) of the Higher Arbitration Court of the Russian Federation No. S1-7/OP-79 of February 8, 1995 tax bodies shall be exempted from the payment of state duties also in case of placing appeals against decisions of arbitration courts

(k) tax and financial bodies acting as plaintiffs and defendants, in lawsuits concerning the exaction of payments to the budget; concerning the liquidation of enterprises on grounds established by legislation, on deeming state registration of enterprises invalid in cases of breaches of the recognized Procedure of establishing the said enterprises or in cases of non-compliance of its foundation documents with current legislative requirements and on the recovery of incomes received in the said cases; in deals deemed to be invalid and all assets will be recovered for the benefit of the State; and on the exaction of all amounts acquired outside those deals as a result of

illegal transactions;

(l) the Ministry of Ecology and Natural Resources of the Russian Federation and its subordinate agencies, in lawsuits concerning the exaction of compensation to the State for damages resulting from environmental pollution and the irrational utilization of natural resources;

(m) other governmental and other agencies, who brought lawsuits to the arbitration court in the manner prescribed by law, in order to defend the rights and interests of the persons, the government or the public;

(n) organs of the Procurator brought to hear in an arbitration court in defence of the state and public interests.

(o) Voluntary organizations of disabled persons, their institutions, training and production enterprises and associations, in all lawsuits.

Federal Law No. 79-FZ of December 29, 1994 added subitem (p) to Item 2 of Article 4 of this Law

(p) the federal executive body that manages the state reserve, its territorial agencies, enterprises, institutions and organizations of the state reserve system on claims associated with the breach of their rights.

Item 2 of Article 4 was supplemented with subitem (q) by Federal Law No. 151-FZ of August 22, 1995

q) professional emergency-rescue services or professional emergency-rescue formations on the claims connected with the violation of their rights.

Federal Law No. 211-FZ of December 27, 1995 supplemented Item 2 of Article 4 of this Law with subitem (r)

The amendments shall come into force on the date of the official publication

r) the administrative bodies and units of the State Fire-fighting Service of the Ministry of Internal Affairs of the Russian Federation - for all affairs and documents.

The Law of the Russian Federation may provide other cases of exemption from payment of the state revenue duty.

Letter of the State Tax Service of the Russian Federation and the Ministry of Finance of the Russian Federation No. YuB-6-04/383 and 5SG of October 5 and 10, 1994 informed that the legal entities and individuals, exempted from state duties at notarial offices according to Item 3 of Article 4 of this Law, shall not also pay them for auxiliary services and drawing up drafts of documents

3. Among the bodies executing notary public deeds, the following shall be exempt from payment of the state duty:

(a) natural persons, for certifying the correctness of copies (duplicates) of documents needed to receive state benefits, and also in cases of guardianship and adoption;

(b) natural persons, for the attestation of their wills and agreements of donations of property for the benefit of the State, and also for the benefit of legal persons;

(c) tax and financial bodies, for the issuing of certificates or their duplicates entitling the State to inheritance, and also for all documents needed to obtain the said certificates or their duplicates;

(d) voluntary organizations of disabled persons, their institutions, training and production enterprises and associations, for all notarial activity;

(e) legal persons, for the issuing of certificates to them entitling them to inherit property willed to them;

(f) natural persons, for the issuing of certificates to them entitling them to inherit:

property of persons who have fallen while defending the USSR and the Russian Federation in

connection with state or public duties or with the duty of the citizen of the USSR and to save human lives and to defend state property, law and order;

dwelling houses (apartments) or shares in house-building cooperatives, if they have lived together with the testator and were registered there on the date of the latter's death and continued to live in the said dwelling house (apartment) after his or her death;

bank deposits, sums insured in personal and property insurance contracts, state loan bonds, wages, copyrights, royalties and rewards for discoveries, inventions, and industrial designs;

(g) the Central Bank of the Russian Federation and its institutions, for all notarial activity;

(h) natural persons, for the attestation of powers of attorney to receive pensions and allowances;

i) mothers, for certification of the authenticity of copies (duplicates) of documents confirming the fact that they were awarded orders and medals for having large families;

(j) military units, institutions, enterprises and organizations of the Soviet Army and Navy, for making executive endorsements for the recovery of debts in compensation for damage;

(k) boarding schools, for making executive endorsements for the recovery of debts from parents for maintaining their children in boarding schools;

(l) financial bodies, for making executive endorsements for the recovery of debts from parents for maintaining their children in specialized schools and specialized vocational and technical schools of the Ministry of Education of the Russian Federation;

(m) heirs to industrial workers and office employees who held life insurance policies at the expense of enterprises and organizations and who died as a result of an accident at his or her work place, for the issuing of certificates confirming their right to inherit the insurance amount;

(n) natural persons suffering from chronic mental diseases and who have been placed under guardianship according to legislation, for receipt of certificates for the inheritance of property;

(o) the Ministry of Labour and Employment of the Russian Federation and its bodies, for certification of labour contracts concluded under the organized system for recruiting employees;

(p) disabled veterans of the Great Patriotic War (1945-45) and family member of persons who either fell in action or were missing in the war; persons wounded when defending the USSR and the executing their official duties in the Soviet Army; persons who took part in eliminating the aftermath from the disaster at the Chernobyl Nuclear Power Station within the off-limits area in 1986-1987, and also those who were either evacuated or had voluntarily left the off-limit area in 1986 owing to the disaster at the Chernobyl Nuclear Power Station, and in case of their death the members of their families, for certification of authenticity of copies of documents required to be submitted in order to receive benefits;

(q) the All-Union Copyright Agency and its bodies, for making executive endorsements for the exaction of compensation due because of the copyright;

(r) natural persons, for the issuing of certificates entitling them to the right of inheritance of the insurance amount under mandatory insurance of passengers and insurance compensations under mandatory insurance of property belonging to natural persons; and

(s) natural persons, for the issuing of certificates confirming their right to inherit property from relatives subjected to political repression.

Federal Law No. 211-FZ of December 27, 1995 supplemented Item 3 of Article 4 of this Law with subitem (t)

The amendments shall come into force on the date of the official publication

t) the administrative bodies and units of the State Fire-fighting Service of the Ministry of Internal Affairs of the Russian Federation - for all notarial deeds.

4. In cases of exit from the Russian Federation to other States, the following persons shall be exempt from payment of the state duty:

(a) natural persons, for the issuing of diplomatic passports;

(b) natural persons, for the issuing of foreign passports or documents replacing thereof for exit abroad, if the said exit is connected with the death of a close relative of with visits to graveyards;

- (c) natural persons under sixteen years of age, for the issuing of documents for exit abroad;
 - (d) foreign tourists, for registration of their foreign passports;
 - (e) natural persons subpoenaed to foreign courts under agreements for rendering legal aid in civil, family and criminal cases as parties, witnesses and experts on civil and criminal cases, for the issue of documents for exit abroad;
 - (f) students who have reached sixteen years of age and depart abroad under the auspices of the Ministry of Education of the Russian Federation to engage in production practice, for the issuing of foreign passports;
- and
- (g) the Amalgamated Institute for Nuclear Research, for the issue to its employees of foreign passports for exit abroad on official business.

Federal Law No. 211-FZ of December 27, 1995 supplemented Item 4 of Article 4 of this Law with subitem (h)

The amendments shall come into force on the date of the official publication

h) the administrative bodies and units of the State Fire-fighting Service of the Ministry of Internal Affairs of the Russian Federation - for the issue to the personnel of this service of foreign passports for departure abroad to perform official duties.

In processing service passports, seaman's passport, and foreign travel passports to citizens sent by enterprises, institutions and organizations abroad on business the state duty shall be paid by the said enterprises, institutions and organizations.

5. The following persons shall be exempt from payment of the state duty for the registry of their place of residence:

- (a) elderly and disabled persons residing in hostels for the aged and disabled people;
- (b) pupils of boarding schools and vocational and technical schools fully supported by the State and residing in dormitories.

6. The following persons shall be exempt from paying the state duty for the issue of game licenses thereto:

- (a) State Game Inspection employees who have been continuously, employed by the Central Game and Reserve Administration under the Government of the Russian Federation for ten or more years, for the issue thereto or extension thereof of game permits;
- (b) hunting experts, huntsmen, permanent hunters, and/or voluntary game inspectors among seasonal hunters who have been employed by consumer cooperatives for ten and more years, for the issue thereto or extension thereof of game permits;
- (c) persons residing in areas of the Far North and those equated therewith, for the issue thereto of game permits.

7. The following bodies or persons shall be exempt from payment of the state duty to registry agencies:

- (a) public educational bodies and commissions in charge of minors, for the issue of duplicate birth certificates with the purpose of sending orphans and children left without parental guardianship to all boarding schools and educational establishments for children;
- (b) natural persons, for registering birth, death, adoption and identification of paternity, for the issue of certificates for changing, adding and correcting birth registries in cases of identifying paternity, and adoption, and also in connection with errors committed in the said registries;
- (c) natural persons, for the issue, on the basis of court decisions, of divorce-certificates for persons duly deemed either absent for reasons unknown or legally unfit owing to mental disease or feeble-mindedness, or for persons convicted for crimes to deprivation of liberty for a term of at least three years;
- (d) natural persons, for the issue of duplicates, or replacement of previously issued death certificates of exonerated relatives;
- (e) natural persons, for registries, and also for the issue of duplicate certificates in connection with change, addition, correction and restoration of registries in accordance with the Decree of the

President of the USSR on Measures for Implementing Proposals of the Soldiers' Mothers Committee.

8. The authorities in autonomous regions, autonomous areas, districts, cities and towns (except towns subordinate to districts), and city wards shall have the right to establish, for specific payers, additional state duty privileges except for state revenue duty on deeds considered in the arbitration court.

Article 5. Procedure for Payment and Return of the State Revenue Duty, and the Responsibility of Officials for Observance Thereof.

1. The State revenue duty shall be paid in cash, revenue stamps, and also by transferring revenue amounts from the payer's account via banking institutions.

2. The paid state revenue duty shall be returned either fully or partially in the following cases:

(a) when the revenue duty has been paid at a greater amount than required by law;

(b) when agencies empowered therefor have returned or refused to accept relevant application (complaint), or have refused to execute notary public deeds;

(c) when case proceedings have been either dropped or a lawsuit left without consideration, unless the case is subject to consideration either in court or in arbitration court, and also when the plaintiff has failed to observe the requirements specified in the statutory manner in the preliminary settlement of disputes in cases of given category, or when the lawsuit had been brought by a legally unfit person;

(d) when the state revenue duty was paid for registering a divorce by mutual consent of the spouses who had no minors, and in cases when a divorce failed to take place because the spouses were either reconciled or one of them was absent;

(e) when a request for a foreign passport was turned down;

(f) in other cases specified by the Ministry of Finance of the Russian Federation.

3. Managers of institutions exacting the state revenue duty shall bear responsibility for correctness of exaction thereof, and also for timely and full payment of the revenue duty in the statutory manner.

Control over actions of the institutions exacting the state revenue duty shall be exercised in accordance with the legislation of the Russian Federation.

President of the RF

Boris Yeltsin

Moscow, House of the Soviets
of the RSFSR,
December 9, 1991
No. 2006-1

Resolution of the Supreme Soviet of the RSFSR on the Procedure for
carrying into Effect the RSFSR Law on the State Revenue Duty