

FEDERAL LAW
NO. 118-FZ OF AUGUST 5, 2000
ON THE ENTRY INTO FORCE OF PART 2 OF THE TAX CODE OF
THE RUSSIAN FEDERATION AND ON THE INTRODUCTION OF AMENDMENTS
INTO SOME RUSSIAN FEDERATION LEGISLATIVE ACTS ON TAXES
(with the Amendments and Additions of December 27, 2000, March 24, December 15, 2001)

Adopted
by the State Duma on July 19, 2000

Approved
by the Federation Council on July 26, 2000

Article 1. Part 2 of the Tax Code of the Russian Federation (Chapter 21 Value-Added Tax, Chapter 22 Excise Duties, Chapter 23 The Tax Levied on the Incomes of Natural Persons, Chapter 24 The Single Social Tax (Contributions), (hereafter - Part 2 of the Code) shall enter into force as of January 1, 2001, apart from those provisions for which the present Federal Law has established different effective introduction dates.

Federal Law No. 33-FZ of March 24, 2001 reworded Article 2 of this Federal Law
The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law
See the previous text of the Article

Article 2. The following shall be deemed invalid from the effective date of Part 2 of the Code: Law of the Russian Federation No. 1992-1 of December 6, 1991 on Value Added Tax (the Gazette of the Congress of People's Deputies of the RSFSR and the Supreme Soviet of the RSFSR, item 1871, No. 52, 1991), except the following subitems of Item 1 Article 5 which shall become invalid as of January 1, 2002:

Subitem "r" in as much as it concerns the relief from value added tax of the work of building residential houses performed with the use of funds out of the budgets of all level on condition that such funds make up at least 50 per cent of the value of the work;

Subitem "s" in as much as it concerns the relief from value added tax of medicinal drugs, medical-purpose articles and medical equipment;

Subitem "z1" in as much as it concerns the relief from value added tax of the raw materials, materials and equipment imported into the territory of the Russian federation and purchased by folk artisanship enterprises for the purpose of manufacturing folk art articles and also Paragraphs 3 and 6 of the said subitem;

Subitem "z2";

Subitem "z5" in as much as it concerns the relief from value added tax of the works and services of restoring and preserving the monuments of history and culture protected by the state;

Federal Law on Excise Taxes (in the wording of Federal Law No. 23-FZ of March 7, 1996) (the Gazette of the Congress of People's Deputies of the RSFSR and the Supreme Soviet of the RSFSR, item 1872, No. 52, 1991; Collection of the Legislation of the Russian Federation, item 1016, No. 11, 1996);

Resolution of the Supreme Soviet of the RSFSR No. 1994-1 of December 6, 1991 on the Procedure for Putting Into Force the Laws of the Russian Federation on Value Added Tax and on Excise Taxes;

Law of the Russian Federation No. 1998-1 of December 7, 1991 on the Income Tax on Natural Persons (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 591, No. 12, 1992), except Part 3 Article 12 in as much as it concerns the sale of securities which shall become invalid as of January 1, 2002;

Item 1 of Resolution of the Supreme Soviet of the Russian Federation No. 2122-1 of

December 27, 1991 "The Issues of the Pension Fund of the Russian Federation (Russia) (the Gazette of the Congress of People's Deputies of the RSFSR and the Supreme Soviet of the RSFSR, item 180, No. 5, 1992) in as much as it concerns the endorsement of the [Procedure](#) for Employers and Citizens Paying Insurance Premiums to the Pension Fund of the Russian Federation (Russia);

[Law](#) of the Russian Federation No. 2813-I of May 22, 1992 on Amending the Law of the RSFSR on Value Added Tax (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 1229, No. 23, 1992);

[Items 2 - 4 Article 1](#) of Law of the Russian Federation No. 3317-I of July 16, 1992 on Amending the Tax System of Russia (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 1976, No. 34, 1992);

[Items 1 - 3 Article 1](#) of Law of the Russian Federation No. 4178-1 of December 22, 1992 on Amending Specific Law of the Russian Federation on Taxes (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 118, No. 4, 1993);

[Article 1](#) of Law of the Russian Federation No. 4229-1 of December 25, 1992 on Amending the Laws of the Russian Federation on Excise Taxes and on the Sub-Soil in Connection with the Streamlining of the Tax Legislation of Russia (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 74, No. 2, 1993);

Resolution of the Supreme Soviet of the Russian Federation No. 44601 of February 11, 1993 on Amending the Procedure for Employers and Citizens Paying Insurance Premiums to the Pension Fund of the Russian Federation (Russia) (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 293, No. 8, 1993);

[Paragraph 4 Item 3](#) of Resolution of the Supreme Soviet of the Russian Federation No. 4543-1 of February 24, 1993 on the Procedure for Financing the Obligatory Medical Insurance of Citizens for the Year 1993 (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 591, No. 17, 1993) in as much as it concerns the insurance premium payment procedure for employers, enterprises, institutions, organisations and other economic agents to the Federal Fund of Obligatory Medical Insurance and the Territorial Funds of Obligatory Medical Insurance and also [Subitems 8, 10 Item 3, Paragraph 17 Item 5](#) of the regulations on the Territorial Fund of Obligatory Medical Insurance endorsed by the said decision, in as much as it concerns the payers of insurance premiums being employers, enterprises, institutions, organisations and other economic agents;

[Law](#) of the Russian Federation No. 4554-I of February 25, 1993 on Amending Law of the Russian Federation on Value Added Tax (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 387, No. 11, 1993);

[Items 5 and 6 Article 1](#) of Law of the Russian Federation No. 4618-I of March 6, 1993 on Amending the Laws of RSFSR on State Pensions in the RSFSR, on the Tax on the Property Transferred as Inheritance or Donation, the Laws of the Russian Federation on the State Duty, on the Tax on the Property of Enterprises, on Value Added Tax, on the Income Tax on Natural Persons (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 486, No. 14, 1993);

[Article 11 \(1\)](#) of Law of the Russian Federation No. 4730-I of April 1, 1993 on the State Border of the Russian Federation (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 594, No. 17, 1993);

[Resolution](#) of the Supreme Soviet of the Russian Federation No. 5132-1 of June 8, 1993 on Endorsing the regulations on the State Fund for Employment of the Population of the Russian Federation (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 911, No. 25, 1993);

Law of the Russian Federation No. 5604-1 of August 6, 1993 on Amending the Law of the Russian Federation on Excise Taxes (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 1415, No. 35, 1993);

[Item 1 Article 1](#) of Federal Law No. 29-FZ of October 27, 1994 on Amending Specific Laws of the Russian Federation on Taxes and on the Peculiarities of the Procedure for Effecting Deductions for the Benefit of Specific State Non-Budget Funds (Collection of the Legislation of the Russian Federation, item 2823, No. 27, 1994);

[Items 2](#) and [5 Article 1](#) of Federal Law No. 37-FZ of November 11, 1994 on Amending Specific Laws of the Russian Federation on Taxes and on the Institution of Privileges Relating to Compulsory Payments to the State Non-Budget Funds (Collection of the Legislation of the Russian Federation, item 3010, No. 29, 1994);

[Federal Law](#) No. 57-FZ of December 6, 1994 on Amending the Law of the Russian Federation on Value Added Tax (Collection of the Legislation of the Russian Federation, item 3407, No. 33, 1994);

[Federal Law](#) No. 74-FZ of December 23, 1994 on Amending the Law of the Russian Federation on the Income Tax on Natural Persons (Collection of the Legislation of the Russian Federation, item 3654, No. 35, 1994);

[Item 4 Article 1](#) of Federal Law No. 10-FZ of January 27, 1995 on Amending Specific Legislative Acts of the Russian Federation in Connection with the Enactment of the Law of the Russian Federation on the Status of Military Servicemen (Collection of the Legislation of the Russian Federation, item 346, No. 5, 1995);

[Federal Law](#) No. 63-FZ of April 25, 1995 on Amending the Law of the Russian Federation on Value Added Tax (Collection of the Legislation of the Russian Federation, item 1591, No. 18, 1995);

[Item 1 Article 1](#) of Federal Law No. 95-FZ of June 26, 1995 on Amending the Laws of the Russian Federation on the Income Tax on Natural Persons and on the Tax on the Profit of Enterprises and Organisations (Collection of the Legislation of the Russian Federation, item 2403, No. 26, 1995);

[Federal Law](#) No. 125-FZ of August 4, 1995 on Amending Article 9 of the Law of the Russian Federation on the Income Tax on Natural Persons (Collection of the Legislation of the Russian Federation, No. 3201, No. 32, 1995);

[Article 2](#) of Federal Law No. 128-FZ of August 7, 1995 on Amending the Laws of the Russian Federation on Customs Tariff and on Value Added Tax in connection with the implementation of housing and social construction programs for Russian military servicemen (Collection of the Legislation of the Russian Federation, item 3204, No. 32, 1995);

[Item 3 Article 38](#) of Federal Law No. 151-FZ of August 22, 1995 on Emergency Rescue Services and the Status of Rescue Personnel (Collection of the Legislation of the Russian Federation, item 3503, No. 35, 1995);

[Article 1](#) of Federal Law No. 188-FZ of November 30, 1995 on Amending Specific Laws of the Russian Federation on Taxes (Collection of the Legislation of the Russian Federation, item 4695, No. 49, 1995);

[Items 2](#) and [6 Article 1](#) of Federal Law No. 211-FZ of December 27, 1995 on Amending Specific Legislative Acts of the Russian Federation in Connection with the Enactment of the Federal Law on Fire Safety (Collection of the Legislation of the Russian Federation, item 4, No. 1, 1996);

[Federal Law](#) No. 22-FZ of March 5, 1996 on Amending Article 6 of the Law of the Russian Federation on the Income Tax on Natural Persons (Collection of the Legislation of the Russian Federation, item 1015, No. 11, 1996);

[Federal Law](#) No. 23-FZ of March 7, 1996 on Amending the Law of the Russian Federation on Excise Taxes (Collection of the Legislation of the Russian Federation, item 1016, No. 11, 1996);

[Federal Law](#) No. 25-FZ of April 1, 1996 on Amending the Law of the Russian Federation on Value Added Tax (Collection of the Legislation of the Russian Federation, item 1399, No. 14, 1996);

[Federal Law](#) No. 45-FZ of May 22, 1996 on Amending the Law of the Russian Federation on Value Added Tax (Collection of the Legislation of the Russian Federation, item 2582, No. 22, 1996);

[Federal Law](#) No. 83-FZ of June 21, 1996 on Amending the Law of the Russian Federation on

the Income Tax on Natural Persons (Collection of the Legislation of the Russian Federation, item 3035, No. 26, 1996);

[Federal Law](#) No. 14-FZ of January 10, 1997 on Amending the Law of the Russian Federation on the Income Tax on Natural Persons (Collection of the Legislation of the Russian Federation, item 355, No. 3, 1997);

[Federal Law](#) No. 12-FZ of January 10, 1997 on Amending the Federal Law on Excise Taxes (Collection of the Legislation of the Russian Federation, item 356, No. 3, 1997);

[Article 15](#) of Federal Law No. 31-FZ of February 26, 1997 on Mobilisation Preparation and Mobilisation in the Russian Federation (Collection of the Legislation of the Russian Federation, item 1014, No. 9, 1997);

[Federal Law](#) No. 54-FZ of March 17, 1997 on Amending Article 5 of the Law of the Russian Federation on Value Added Tax (Collection of the Legislation of the Russian Federation, item 1377, No. 12, 1997);

[Federal Law](#) No. 73-FZ of April 28, 1997 on Amending the Law of the Russian Federation on Value Added Tax (Collection of the Legislation of the Russian Federation, item 2102, No. 18, 1997);

[Article 2](#) of Federal Law No. 77-FZ of May 5, 1997 on Amending the Regulations on the Pension Fund of the Russian Federation (Russia), the Procedure for Employers and Citizens Paying Insurance Premiums to the Pension Fund of the Russian Federation (Russia) and in the Law of the Russian Federation on State Pensions in the Russian Federation (Collection of the Legislation of the Russian Federation, item 2188, No. 19, 1997);

[Federal Law](#) No. 94-FZ of June 28, 1997 on Amending the Law of the Russian Federation on the Income Tax on Natural Persons (Collection of the Legislation of the Russian Federation, item 2955, No. 26, 1997);

[Federal Law](#) No. 159-FZ of December 31, 1997 on Amending the Law of the Russian Federation on the Income Tax on Natural Persons (Collection of the Legislation of the Russian Federation, item 6, No. 1, 1998);

[Federal Law](#) No. 29-FZ of February 15, 1998 on Amending the Federal Law on Excise Taxes (Collection of the Legislation of the Russian Federation, item 800, No. 7, 1998);

[Article 8](#) of Federal Law No. 117-FZ of July 21, 1998 on Amending Legislative Acts of the Russian Federation in Connection with the Reform of Criminal Penitentiary System (Collection of the Legislation of the Russian Federation, item 3613, No. 30, 1998);

[Federal Law](#) No. 118-FZ of July 23, 1998 on Amending the Federal Law on Excise Taxes (Collection of the Legislation of the Russian Federation, item 3614, No. 30, 1998);

[Part 1 Article 3](#), [Article 4, 5](#) and [Part 4 Article 9](#) of Federal Law No. 147-FZ of July 31, 1998 on the Entry into Force of Part 1 of the Tax Code of the Russian Federation (Collection of the Legislation of the Russian Federation, item 3825, No. 31, 1998);

[Federal Law](#) No. 153-FZ of July 31, 1998 on Amending Article 111 of the Law of the Russian Federation on the State Border of the Russian Federation (Collection of the Legislation of the Russian Federation, item 3831, No. 31, 1998);

[Article 12](#) of Federal Law No. 192-FZ of December 29, 1998 on the Top Priority Measures in the Field of Budget and Taxation Policies (Collection of the Legislation of the Russian Federation, item 1, No. 1, 1999);

[Article 1](#) of Federal Law No. 10-FZ of January 6, 1999 on Amending Specific Laws of the Russian Federation on Taxes (Collection of the Legislation of the Russian Federation, item 237, No. 2, 1999);

[Federal Law](#) No. 23-FZ of February 9, 1999 on Amending the Law of the Russian Federation on the Income Tax on Natural Persons (Collection of the Legislation of the Russian Federation, item 870, No. 7, 1999);

[Articles 9](#) and [11](#) of Federal Law No. 32-FZ of February 10, 1999 on Amending Legislative Acts of the Russian Federation in Line with the Federal Law on Production Sharing Contracts (Collection of the Legislation of the Russian Federation, item 879, No. 7, 1999);

[Item 2 Article 1](#) of Federal Law No. 64-FZ of March 31, 1999 on Amending Specific Legislative

Acts of the Russian Federation on Taxes (Collection of the Legislation of the Russian Federation, item 1662, No. 14, 1999);

[Federal Law](#) No. 65-FZ of March 31, 1999 on Amending the Law of the Russian Federation on the Income Tax on Natural Persons (Collection of the Legislation of the Russian Federation, item 1663, No. 14, 1999);

[Items 2, 4](#) and [Subitem 3 Item 5 Article 2](#) of Federal law No. 95-FZ of May 4, 1999 on the Free Aid (Assistance) to the Russian Federation and on Amending Specific Legislative Acts of the Russian Federation on Taxes and on the Institution of Privileges Relating to Payments to the State Non-Budget Funds in Connection with the Provision of Free Aid (Assistance) to the Russian Federation (Collection of the Legislation of the Russian Federation, item 2221, No. 18, 1999);

[Federal Law](#) No. 141-FZ of July 8, 1999 on the Tax on Specific Types of Vehicles (Collection of the Legislation of the Russian Federation, item 3474, No. 28, 1999);

[Item 1](#) and [Paragraph 3 Item 4 Article 1](#) of Federal Law No. 155-FZ of July 9, 1999 on Amending the Federal Law on the Entry into Force of Part 1 of the Tax Code of the Russian Federation (Collection of the Legislation of the Russian Federation, item 3488, No. 28, 1999);

[Federal Law](#) No. 207-FZ of November 25, 1999 on Amending the Law of the Russian Federation on the Income Tax on Natural Persons (Collection of the Legislation of the Russian Federation, item 5903, No. 49, 1999);

[Federal Law](#) No. 2-FZ of January 2, 2000 on Amending the Federal Law on Excise Taxes (Collection of the Legislation of the Russian Federation, item 123, No. 2, 2000);

[Article 2](#) of Federal Law No. 19-FZ of January 2, 2000 on Amending Article 44 of the Federal Law on the Prosecutor's Office of the Russian Federation and Article 3 of the Law of the Russian Federation on the Income Tax on natural Persons (Collection of the Legislation of the Russian Federation, item 140, No. 2, 2000);

[Federal Law](#) No. 36-FZ of January 2, 2000 on Amending the Law of the Russian Federation on Value Added Tax (Collection of the Legislation of the Russian Federation, item 157, No. 2, 2000);

[Federal Law](#) No. 38-FZ January 2, 2000 on Amending the Procedure for Employers and Citizens Paying Insurance Premiums to the Pension Fund of the Russian Federation (Russia) (Collection of the Legislation of the Russian Federation, item 159, No. 2, 2000).

Article 3. [Subitem 15 of Item 2 of Article 149](#) of Part 2 of the Code as regards the exemption from taxation of repairs and rehabilitation works performed on historical and cultural monuments and also [Paragraphs 2, 3](#) and 4 of Subitem 1 of Item 2 of Article 149 of Part 2 of the Code shall come into force as of January 1, 2002.

Article 4. The following amendments and addenda shall be made to [Law](#) of the Russian Federation No. 1759-1 of October 18, 1991 on the Road Funds in the Russian Federation (Vedomosti Syezda Narodnykh deputatov RSFSR i Verkhovnogo Sovieta RSFSR No. 44, Item 1426, 1991; Vedomosti Syezda Narodnykh deputatov Rossiskoy Federatsii i Verkhovnogo Sovieta Rossiskoy Federatsii No. 37, Item 102, 1993; Sobranie Zakonodatelstva Rossiskoy Federatsii No. 29, Item 3010, 1994; No. 26, Item 2402, 1995; No. 35, Item 3503; No. 1, Item 4, 1996; No. 22, Item 2545, 1997; No. 13, Item 1473, 1998; No. 26, Item 3013; No. 1, Item 1, 1999; No. 7, Item 879; No. 16, Item 1930; No. 18, Item 2221):

[Federal Law No. 33-FZ of March 24, 2001](#) *reworded paragraph 1 of Article 4 of this Federal Law*
The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law
[See the previous text of the Article](#)

1. In [Article 3](#):

[Paragraphs 2](#) and [5 Item 1](#), [Paragraphs 2](#) and [4 Item 2](#), [Paragraphs 2](#) and [4 Item 3](#) shall be deleted;

in [Item 4](#) the words "under the Law of the Russian Federation on the Restricted-Access

Administrative-Territorial Entity" shall be deleted;

in [Item 5](#):

in [Paragraph 1](#) the words "of the fee", "fees" and "of the fees" shall be replaced with the word "payment" throughout the text;

in [Paragraph 2](#) the words "of the said fee" shall be replaced with the words "of the said payment";

2. [Article 4](#) shall be deleted.

*[Federal Law No. 33-FZ of March 24, 2001 reworded paragraph 3 of Article 4 of this Federal Law](#)
[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)*

[See the previous text of the Article](#)

3. In [Article 5](#):

[Paragraph 2 Item 1](#) shall be deleted;

[Item 2](#) shall be set forth as follows:

"2. The rate of the motor road user tax is hereby set as follows:

1 per cent of proceeds from the [sale](#) of products (works, services);

1 per cent of the sum of difference between the selling and purchasing prices of the goods sold as the result of procurement, suppliesales and trading activity.

The tax shall be calculated separately for each type of activity.

Except as otherwise provided in the present Law, the sum of tax shall be entered in full in the territorial road funds or in the budgets of the Russian regions as earmarked for financing the spending specified in [Item 1 Article 1](#) of the present Law.

4. [Item 5 of Article 6](#) shall have the following wording:

"Laws of constituent entities of the Russian Federation shall increase (reduce) the tax rates vis-a-vis the rates specified in the present Article or grant complete exemption from the tax to individual categories of natural persons and organizations.

5. [Article 7](#) and [9](#) shall be removed.

6. In [Article 8](#) figure "7" shall be removed.

Article 5. [Law](#) of the Russian Federation No. 1759-1 of October 18, 1991 on Road Funds in the Russian Federation (Vedomosti Syezda Narodnykh deputatov RSFSR i Verkhovnogo Sovieta RSFSR No. 44, Item 1426, 1991; Vedomosti Syezda Narodnykh deputatov Rossiskoy Federatsii i Verkhovnogo Sovieta Rossiskoy Federatsii No. 37, Item 102, 1993; Sobranie Zakonodatelstva Rossiskoy Federatsii No. 29, Item 3010, 1994; No. 26, Item 2402, 1995; No. 35, Item 3503; No. 1, Item 4, 1996; No. 22, Item 2545, 1997; No. 13, Item 1473, 1998; No. 26, Item 3013; No. 1, Item 1, 1999; No. 7, Item 879; No. 16, Item 1930; No. 18, Item 2221) becomes invalid as of January 1, 2003.

[Federal Law No. 33-FZ of March 24, 2001 amended Article 6 of this Federal Law](#)

[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)

[See the previous text of the Article](#)

Article 6. The following amendment shall be made to [Federal Law](#) No. 147-FZ of July 31, 1998 on the Entry into Force of Part 1 of the Tax Code of the Russian Federation (Sobranie Zakonodatelstva Rossiskoy Federatsii No. 31, Item 3825, 1998; No. 28, Item 3488, 1999):

1. [Article 6](#) shall be set forth as follows:

Article 6. Until the entry into force of relevant chapters of [Part 2](#) of the Code which provide for the taxation of time deal financial instruments and securities the provisions of [Items 3](#) and [10 Article 40](#) of Part 1 of the Code shall not be applicable to determine the market prices of time deal financial instruments and securities.

Article 7. The following Amendments and Addenda shall be introduced into Law of the Russian Federation No. 2118-1 of December 27, 1991 on the Fundamentals of the Tax System in the Russian Federation (Vedomosti Syezda Narodnykh deputatov Rossiskoy Federatsii i Verkhovnogo Sovieta Rossiskoy Federatsii No. 11, Item 52, 1992; No. 34, Item 1976; No. 4, Item 118, 1993; Sobranie Zakonodatelstva Rossiskoy Federatsii No. 30, Item 3593, 1997; No. 31, Item 3816, 3828, 1998; No. 43, Item 5213; No. 1, Item 1, 1999; No. 7, Item 879; No. 25, Item 3041; No. 28, Item 3475):

1. In Article 19:

in Item 1:

Subitems "b", "c", "d" shall have following wording:

"b) excise duties;

c) income tax levied on natural persons;

d) the single social tax (contribution);

Federal Law No. 33-FZ of March 24, 2001 amended paragraph 7 of Item 1 of Article 6 of this Federal Law

The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law

See the previous text of the paragraph

Subitems "e", "k", "m", "s" and "x" shall be deleted;

Items 2-4 shall be removed;

Items 5 and 6 shall be renamed correspondingly as Items 2 and 3.

2. Subitem "w" of Item 1 of Article 21 shall be removed.

According to Federal Law No. 110-FZ of August 6, 2001 Article 8 of this Federal Law shall be abolished as of January 1, 2002

On procedure for application of Article 8 of this Federal Law see Letter of the Ministry for Taxes and Duties of the Russian Federation No. VG-6-02/812 of October 19, 2000 and Letter of the Ministry for Taxes and Fees of the Russian Federation and Ministry of Finance of the Russian Federation No. VG-6-02/214/04-02-01/1/01 of March 19, 2001

Article 8. The following amendments and addenda shall be introduced into Law of the Russian Federation No. 2116-1 of December 27, 1991 on the Tax Levied on the Profit of Enterprises and Organizations (Vedomosti Syezda Narodnykh deputatov Rossiskoy Federatsii i Verkhovnogo Sovieta Rossiskoy Federatsii No. 11, Item 525, 1992; No. 34, Item 1976; No. 4, Item 118, 1993; Rossiyskaya Gazeta, No. 205 of November 3, 1993; Sobranie Zakonodatelstva Rossiskoy Federatsii No. 27, Item 2823, 1994; No. 29, Item 3010; No. 32, Item 3304; No. 18, Item 1592, 1995; No. 26, Item 2402, 2403; No. 49, Item 4695; No. 1, Item 4, 20, 1996; No. 51, Item 5682; No. 3, Item 357, 1997; No. 47, Item 5702, 1998; No. 2, Item 237, 1999; No. 10, Item 1162; No. 14, Item 1660):

1. Article 5 shall be supplemented with Parts 3 and 4 of the following wording:

"The tax levied on the profit of enterprises and organizations shall be credited to local budgets at the rates of not more than 5 per cent as established by representative bodies of local self-government.

In the federal cities of Moscow and St.Petersburg the legislative bodies of said constituent entities of the Russian Federation shall establish rates of tax levied on the profit of enterprises and organizations within the limits of taxes collectable to the local budgets.

2. Item 9 of Article 6 shall have the following wording:

"9. In addition to the benefits established by the present Article legislative (representative) bodies of constituent entities of the Russian Federation and representative bodies of local self-government shall be empowered to establish additional tax benefits for certain categories of taxpayers within the amount of tax collectable to their budgets.

Provisions of [Item 9 of Article 6](#) of the Law of the Russian Federation on the Tax Levied on the Profit of Enterprises and Organizations in the wording of Item 2 of Article 8 of the present Federal Law shall be applicable to legal relations arising as of April 1, 1999.

[Federal Law No. 33-FZ of March 24, 2001](#) supplemented this Law with Articles 8(1), 8(2) and 8(3) of this Federal Law

[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)

Article 8(1). In [Paragraph 3 Part 2 Article 44](#) of Law of the Russian Federation No. 4730-I of April 1, 1993 on the State Border of the Russian Federation (the Gazette of the Congress of People's Deputies of the Russian Federation and the Supreme Soviet of the Russian Federation, item 594, No. 17, 1993; Collection of the Legislation of the Russian Federation, item 5610, No. 50, 1996) the words "the fee for border-guard service control formalities and" shall be deleted.

Article 8(2). In [Part 5 Article 2](#) of Federal Law No. 6-FZ of January 10, 1996 on Additional Social Protection Guarantees for Judges and the Russian Federation Court Staff Employees (Collection of the Legislation of the Russian Federation, item 144, No. 3, 1996) the words "and shall not be subject to taxation" shall be deleted.

Article 8(3). In [Article 41](#) and [Item 1 Article 42](#) of Part 1 of the Tax Code of the Russian Federation (Collection of the Legislation of the Russian Federation, item 3824, No. 31, 1998) the words "The income tax on natural persons" shall be replaced with the words "The tax on the incomes of natural persons."

Article 9. As of January 1, 2001 the tax authorities of the Russian Federation shall control the correctness of the calculation, completeness and timeliness of making contributions to state social extra-budgetary funds (the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation and the obligatory medical insurance funds) paid as a part of the uniform social tax (contribution).

The procedure for expending the funds paid (transferred) to the aforesaid funds, and also other conditions connected to the use of these funds shall be established by the [legislation](#) of the Russian Federation on obligatory social insurance.

As regards taxpayers of the uniform social tax (contribution), the tax authorities shall carry out all those tax control measures stipulated by the [Tax Code](#) of the Russian Federation, shall collect the arrears, fines and penalties on payments to state social extra-budgetary funds, conduct offset (return) of overpaid amounts of the uniform social tax (contribution) in the order established by the Tax Code of the Russian Federation.

[Federal Law No. 33-FZ of March 24, 2001](#) amended part 4 of Article 9 of this Federal Law

[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)

[See the previous text of the part](#)

Amounts of arrears, fines and penalties on premiums to state social extra-budgetary funds (the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation, the State Fund for Employment of the Population of the Russian Federation and the obligatory medical insurance funds) accumulated by January 1, 2001, shall be collected by the tax authorities of the Russian Federation in the order established by the [Tax Code](#) of the Russian Federation.

[Federal Law No. 33-FZ of March 24, 2001](#) amended part 5 of Article 9 of this Federal Law

[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)

[See the previous text of the part](#)

Amounts of arrears, fines and penalties collected after January 1, 2001 on premiums to state social extra-budgetary funds shall be directed to the budgets of the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation, and the obligatory medical insurance funds, while those due on premiums to the State Fund for Employment of the Population of the Russian Federation shall be transferred to the federal budget.

Insurance premium overpayments to state social extra-budgetary funds as of January 1, 2001 are subject to offset towards payment of the uniform social tax (contribution) or repayment in the order established by the [Tax Code](#) of the Russian Federation.

See [Methodological Directions](#) on the procedure for collecting the debt of a payer of insurance premiums to the state social non-budget funds and for offsetting (refunding) the amounts of insurance premiums and single social tax (contribution) paid in excess to these funds, approved by [Order](#) of the Ministry of the Russian Federation for Taxes and Fees No. BG-3-07/466 of December 29, 2000

[Federal Law No. 33-FZ of March 24, 2001 amended Article 10 of this Federal Law](#)
The amendments [shall come into force](#) upon the expiration of one month after the date of the official publication of the said Federal Law
[See the previous text of the Article](#)

Article 10. Arrears (a debt relating to payment of taxes and premiums to the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation, the State Fund for Employment of the Population of the Russian Federation and the funds of obligatory medical insurance) accruing as of January 1, 2001 and the penalties relating thereto shall be calculated and paid in accordance with the procedure effective prior to the [entry into force](#) of [Part 2](#) of the Tax Code of the Russian Federation, and in as much as a debt accruing after January 1, 2001 is concerned a penalty shall be calculated and paid in accordance with the procedure established by the [Tax Code](#) of the Russian Federation.

Arrears, fines and penalties accruing as of January 1, 2001 under the sales tax on fuel and lubricants shall be paid to the Federal Road Fund of the Russian Federation.

Arrears, fines and penalties accruing as of January 1, 2001 under the tax levied on users of highways shall be paid to the Federal Road Fund of the Russian Federation and territorial road funds according to the [legislation](#) of the Russian Federation which had been in effect prior to the entry into force of the present Federal Law.

Arrears, fines and penalties accruing as of January 1, 2001 under payments to the State Fund for Employment of the Population of the Russian Federation shall be paid to the federal budget.

Article 11. Contributions for obligatory social insurance against industrial accidents and occupational diseases are not included in the composition of the uniform social tax (contribution) and shall be paid according to federal laws on this type of social insurance.

Article 12. Pending modification of the [Federal Law](#) on the Budgetary Classifications of the Russian Federation the government of the Russian Federation shall have the right to assign some budgetary classification codes of the Russian Federation to the uniform social tax (contribution) in the part calculated and paid respectively to the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation, the Federal Medical Insurance Fund and territorial medical insurance funds.

See the [Rules](#) for entering the fees paid in the composition of the uniform social tax (premium) onto accounts of the federal treasury bodies under the ministry of finance of the russian federation and for the transfer of these means into the budgets of the state social extra-budgetary

funds, and for entering the arrears, penalties and fines on the insurance premiums to the state social extra-budgetary funds (including into the state employment fund of the Russian Federation), accumulated as on January 1, 2001, onto these accounts and transferring the said means into the budgets of the state social extra-budgetary funds and into the federal budget, approved by [Order of the Ministry of Finance of the Russian Federation No. 3n of January 15, 2001](#)

Article 13. It shall be established that until July 1, 2001 [Chapters 21](#) and [22](#) of Part 2 of the Code shall be enforced with due regard to the following features:

1) sale of goods (works, services) to member states of the Commonwealth of Independent States shall be equated with the sale of goods (works, services) on the territory of the Russian Federation;

*[Federal Law No. 33-FZ of March 24, 2001 amended Item 2 of Article 13 of this Federal Law](#)
[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)
[See the previous text of the Item](#)*

2) at the importation onto the territory of the Russian Federation of goods originating and imported from territories of member states of the Commonwealth of Independent States, customs houses of the Russian Federation shall levy no value-added tax. When the said goods are sold on the territory of the Russian Federation the value added tax shall be paid at the rates and in the manner stipulated for goods manufactured in the territory of the Russian Federation. In so doing, amounts of value-added tax paid to economic entities of member states of the Commonwealth of Independent States shall be subject to deduction (offset) in the order which had been in effect prior to the entry into force of Part 2 of the Code;

See [Agreement Between the Government of the Russian Federation and the Government of the Republic of Armenia on the Principles for Collecting Indirect Taxes in Mutual Trade \(Moscow, October 20, 2000\)](#)

See [Agreement Between the Government of the Russian Federation and the Government of the Kirghiz Republic on the Principles for Collecting Indirect Taxes in Mutual Trade \(Astana, October 10, 2000\)](#)

On the Procedure for Indirect Tax Application in Mutual Trade Relations with the Member States of the Commonwealth of Independent States, see [Letter of the Ministry of the Russian Federation for Taxes and Fees No. VG-6-03/502 @ of June 29, 2001](#)

3) the sum of excise duties payable for excisable goods both originating and imported from territories of member states of the Commonwealth of Independent States shall be marked down by the amount of the excise duty paid in the country of their origin in the order which had been in effect prior to the entry into force of Part 2 of the Code.

On of the procedure for diminishing the excise amount upon the importation to the customs territory of the Russian Federation of the excisable goods originated and brought in from the territories of the CIS Member-States see [Order of the State Customs Committee of the Russian Federation and the Ministry for Taxes and Fees of the Russian Federation No. 149/BG-3-05/34 of February 12, 2001](#)

See [Methodical Recommendations for application of Chapter 22 Excise Taxes of the Tax Code of the Russian Federation \(excisable mineral raw materials\), approved by \[Order of the Ministry for Taxes and Fees of the Russian Federation No. BG-3-03/441 of December 19, 2000\]\(#\)](#)

Article 14. A zero rate of excise duty shall be retained up to January 1, 2002 on natural gas extracted on the territory of the Russian Federation, by organizations for which at the effective date

of the present Federal Law the Government of the Russian Federation had established a zero rate of excise duties, and sold by these organizations on the territory of the Russian Federation and the Republic of Byelorussia.

On the establishment a zero rate of the excise on natural gas, see [Decision of the Government of the Russian Federation No. 1042 of December 30, 2000](#)

*[Federal Law No. 33-FZ of March 24, 2001 excluded Article 15 from this Federal Law](#)
[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)*

~~Article 15. Excisable alcoholic products imported to the territory of the Russian Federation, and sold for retail trade and public catering shall be subject to obligatory marking with special marks.~~

Article 16. [Subitems 17 and 21 of Item 3 of Article 149](#) of Part 2 of the Code shall become void as of January 1, 2002.

*[Federal Law No. 33-FZ of March 24, 2001 amended Article 17 of this Federal Law](#)
[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)
[See the previous text of the Article](#)*

Article 17. Up to January 1, 2002 a rate of 5 per cent shall be used in [Article 241](#) of Part 2 of the Code when calculating the tax base for each individual worker from the sum single social tax (contribution) payable to the Pension Fund of the Russian Federation which exceeds 600,000 roubles.

Article 18. [Paragraph three of Item 5 of Article 213](#) of Part 2 of the Code in the part concerning limitations on insurance (pension) premiums paid for natural persons by organizations and/or other employers when employers conclude voluntary pension insurance contracts (contracts on voluntary non-state pension insurance) shall enter into force as of January 1, 2002. Up to January 1, 2002 amounts of insurance (pension) premiums in the part exceeding 10,000 roubles annually per one worker shall be taken into account when calculating the tax base for the tax levied on the incomes of natural persons.

*[Federal Law No. 33-FZ of March 24, 2001 supplemented Article 18 of this Federal Law with parts 2 and 3](#)
[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)*

[Item 2 Article 220](#) of Part 2 of the Code, in as much as it concerns the provision of a securities sale deductible shall be put into force as of January 1, 2002.

[Subitem 2 Item 1 Article 182](#), [Paragraphs 2 - 7 Item 2 Article 193](#), [Item 4 Article 195](#), [Articles 196 and 197](#), [Item 6 Article 200](#), in as much as it concerns the deduction of the advance payment amounts paid at the purchase of special regional stamps, [Paragraphs 2 -4 Item 3 Article 204](#) and also [Item 5 Article 204](#), in as much as it concerns the payment of excise tax on alcohol products sold from excise warehouses, of Part 2 of the Code shall be put into force as of June 1, 2001.

*[Federal Law No. 33-FZ of March 24, 2001 reworded Article 18 of this Federal Law](#)
[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)
[See the previous text of the Article](#)*

Article 19. Non-employed population's obligatory medical insurance premiums shall be paid by the executive bodies of Russian regions and local government bodies under the [Regulations](#) on the Procedure for the Payment of Insurance Premiums to the Federal Fund of Obligatory Medical Insurance and the Territorial Funds of Obligatory Medical Insurance endorsed by [Resolution](#) of the Supreme Soviet of the Russian Federation No. 4543-1 of February 24, 1993 on the Procedure for Financing the Obligatory Medical Insurance of Citizens for the Year 1993.

A debt owing as the non-employed population's obligatory medical insurance premiums shall be paid by the payers in accordance with the procedure effective before the entry into force of [Part 2](#) of the Code.

[Order](#) of the Federal Fund of Obligatory Medical Insurance No. 52 of September 21, 2001 endorsed the [Instructions](#) on the procedure for verifying the proper timing and completeness of remittance of unemployed obligatory medical insurance premiums by a payer

The Government of the Russian Federation shall determine the [procedure and terms](#) for restructuring the debt of the non-employed payers of obligatory medical insurance premium, in particular, writing off the penalties that had been accrued in respect of such payers as of January 1, 2001.

*[Federal Law](#) No. 33-FZ of March 24, 2001 amended Article 20 of this Federal Law
The amendments [shall come into force](#) upon the expiration of one month after the date of the official publication of the said Federal Law
[See the previous text of the Article](#)*

Article 20. The government of the Russian Federation shall define the [order and conditions](#) for restructuring indebtedness in contributions to state social extra-budgetary funds, accrued fines and penalties that organizations have accumulated as of January 1, 2001.

Article 21. Deferments (instalment plans) for the payment of contributions which had been granted by the Pension Fund of the Russian Federation prior to the [entry into force](#) of [Part 2](#) of the Code, the Social Insurance Fund of the Russian Federation, the State Fund for Employment of the Population of the Russian Federation and the obligatory medical insurance funds, and also decisions to restructure the arrears under contributions and accrued fines to the listed state social extra-budgetary funds which had been taken prior to the entry into force of Part 2 of the Code shall be applied according to the [conditions](#) on which they were granted.

*[Federal Law](#) No. 33-FZ of March 24, 2001 amended part 2 of Article 21 of this Federal Law
The amendments [shall come into force](#) upon the expiration of one month after the date of the official publication of the said Federal Law
[See the previous text of the part](#)*

As of January 1, 2001 if a taxpayer (a payer of duties) breaches the conditions used as the basis to grant the deferment (instalment plan) on payment of the premium payments to state social extra-budgetary funds, or tax payment conditions, within 5 days from the date of receipt of a relevant proposal from a tax body the bodies of the state extra-budgetary funds on the basis of a representation of the tax authorities shall decide whether to cancel the decision to grant the deferment (instalment plan). The arrears shall be collected by tax authorities in the order established by the Tax Code of the Russian Federation.

*[Federal Law](#) No. 33-FZ of March 24, 2001 amended part 1 of Article 22 of this Federal Law
The amendments [shall come into force](#) upon the expiration of one month after the date of the official publication of the said Federal Law
[See the previous text of the part](#)*

Article 22. When drafting the 2001 federal budget the government of the Russian Federation shall allocate an amount equal to the revenues from excise duties on the sale of diesel fuel, oil for diesel and/or carburettor (fuel injection) engines, petrol with octane rating up to 80 inclusive, and petrol with other octane ratings, and also the amount generated from enforcement of the still effective [Law](#) of the Russian Federation on Road Funds in the Russian Federation, for funding federal and regional road construction programs in the order and amounts established by the present Federal Law in the amount of 130 billion roubles, including to finance road facilities of constituent entities of the Russian Federation in an amount not less than 105 billion roubles.

The federal budget shall approve the allocation of the federal portion of resources earmarked for road construction as well as the volume of resources per each region.

When preparing the draft 2001 federal budget the Russian Federation government shall make a provision for a system of measures designed to ensure that the agricultural complex is fully reimbursed for its additional tax expenditure in connection with the entry into force of [Chapter 22](#) Excise Duties of Part 2 of the Code.

Article 23. It shall be established that up to January 1, 2002 the order stipulated by [Item 2 of Article 195](#) of Part 2 of the Code concerning other excisable goods shall be applied as regards the date of sale of petrol with octane rating up to 80 inclusive and diesel fuel, while excise duties levied on petrol and diesel fuel will be paid within the times stipulated by [Item 2 of Article 204](#) of Part 2 of the Code.

Article 24. [Item 1 of Article 193](#) of Part 2 of the Code concerning tobacco raw material, tobacco waste, other industrially made tobacco and industrial substitutes of tobacco used as raw material to manufacture tobacco products shall come into effect as of January 1, 2002.

Article 25. If a taxpayer deposits advance payments or funds as security for customs payments such funds shall be placed solely into federal treasury accounts.

*Federal Law No. 165-FZ of December 15, 2001 reworded Article 26 of this Federal Law
The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law
The effect of the said Federal Law shall extend to legal relations that have emerged since January 1, 2001
See the previous text of the Article*

Article 26. It is hereby established that until January 1, 2002 the following shall be relieved from the value added tax: transactions of sale (in particular, of transfer, performance, provision for one's own purposes) of goods (except for excisable goods, mineral raw materials and mineral resources and also other goods included in the list approved by the Government of the Russian Federation on the proposal of all-Russia public organisations of disabled persons), works, services (except for brokerage and other mediation services) provided and sold by organisations if the mean list numbers of disabled persons among its employees makes up at least 50 per cent and their share of the payroll fund at least 25 per cent.

*Federal Law No. 33-FZ of March 24, 2001 amended Article 27 of this Federal Law
The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law
See the previous text of the Article*

Article 27. [Subitem 10 of Item 2 of Article 149](#) of Part 2 of the Code shall enter into force as of January 1, 2004. Up to January 1, 2004 no value-added tax shall be levied on letting out living quarters in the housing stock of all forms of ownership, services in the technical and sanitary maintenance of residential cooperative houses, and also services in granting of housing in hostels (except for the use of housing as hotels and granting on hire basis) on the territory of the Russian

Federation.

[Federal Law No. 33-FZ of March 24, 2001 reworded Article 28 of this Federal Law](#)

[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)

[See the previous text of the Article](#)

Article 28. Until the entry into force of relevant chapters of [Part 2](#) of the Code the references to the provisions of Part 2 of the Code in [Subitem 2 Item 1 Article 146](#), [Subitem 1 Item 1](#) and [Item 2 Article 160](#), [Items 1, 2, 4 and 5 Article 170](#), [Item 7 Article 171](#), [Item 2 Article 191](#), [Item 1 Article 199](#), [Item 2 Article 214](#), [Items 9 and 10 Article 217](#), [Item 1 Article 221](#), [Item 4 Article 236](#) shall qualify as references to effective federal laws on specific taxes and fees.

Article 29. Federal laws and other normative legal acts effective on the territory of the Russian Federation and which were not included in the list of laws that became invalid according to [Article 2](#) of the present Federal Law, shall be effective in so far as they do not contradict [Part 2](#) of the Code and the present Federal Law, and shall be brought into conformity with Part 2 of the Code.

Article 30. Penalties established by legislation on specific types of obligatory social insurance, which was in effect prior to the entry into force of [Part 2](#) of the Code, for offences committed prior to the entry into force of Part 2 of the Code, shall not be collected after its entry into force if no liability for similar offences was established by [Part 1](#) of the Tax Code of the Russian Federation.

If Part 1 of the Tax Code of the Russian Federation carries a lesser penalty for a tax offence than was established by laws on specific types of obligatory social insurance which were in effect up to the entry into force of Part 2 of the Code, the liability established by Part 1 of the Tax Code of the Russian Federation shall be applied.

Penalties for non-compliance with the legislation on specific types of obligatory social insurance, decisions on whose collection were made but which have not been collected prior to the entry into force of Part 2 of the Code, after its enactment can be collected only in that part not exceeding the maximum amount of tax related penalties laid down by Part 1 of the Tax Code of the Russian Federation for similar offences.

[See Methodological Directions on the procedure for collecting the debt of a payer of insurance premiums to the state social non-budget funds and for offsetting \(refunding\) the amounts of insurance premiums and single social tax \(contribution\) paid in excess to these funds, approved by Order of the Ministry of the Russian Federation for Taxes and Fees No. BG-3-07/466 of December 29, 2000](#)

[Federal Law No. 33-FZ of March 24, 2001 amended Article 31 of this Federal Law](#)

[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)

[See the previous text of the Article](#)

Article 31. Except as otherwise provided in the present article, [Part 2](#) of the Code shall apply to legal relations governed by the tax and duties legislation which have arisen after its entry into force.

As regards legal relations which had arisen prior to the entry into force of [Part 2](#) of the Code, Part 2 of the Code shall be applied to those rights and responsibilities which arise after its entry into force.

The amounts of value added tax specified in [Paragraph 1 Item 6 Article 171](#) of Part 2 of the Code are deductible after the major construction projects completed or construction in process respectively are recorded on the books, only in as much as it concerns the part of tax amount corresponding to the works completed after December 31, 2000, with due regard to the provisions of [Article 172](#) of Part 2 of the Code.

Article 32. By January 1 2001 the government of the Russian Federation shall establish:
the order of payment of tax levied on goods moved across the customs border of the Russian Federation without the customs control and customs clearance stipulated by [Item 3 of Article 152](#) of Part 2 of the Code;

[Federal Law No. 33-FZ of March 24, 2001 excluded paragraph 3 from Article 32 of this Federal Law](#)

[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)

~~the order of submission of the tax declaration required under [Item 5 of Article 160](#) of Part 2 of the Code;~~

the order of confirmation of the right to receive reimbursement under taxation at 0 per cent levied on goods moved across the customs border of the Russian Federation without customs control and customs clearance stipulated by [Item 11 of Article 165](#) of Part 2 of the Code.

[Federal Law No. 33-FZ of March 24, 2001 supplemented this Federal Law with Articles 32\(1\) and 32 \(2\)](#)

[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)

Article 32(1). In connection with the enactment of [Part 2](#) of the Code Items 3 [Article 1](#), [Articles 12 - 15](#) and [18](#) of the Tax Code of the Russian Federation shall be put into force as of the date when the [Law](#) of the Russian Federation on the Fundamentals of Tax System in the Russian Federation is recognised as invalid.

Until the recognition of the Law of the Russian Federation on the Fundamentals of Tax System in the Russian Federation the references to the provisions of Part 2 of the Code in [Item 5 Article 3](#), [Items 1 and 2 Article 9](#), [Item 1 Article 11](#), [Article 19](#), [Items 1 and 2 Article 24](#), [Article 25](#), [Item 1 Article 38](#), [Article 39](#), [Paragraph 3 Item 2 Article 45](#), [Article 53](#), [Item 2 Article 56](#), [Item 3 Article 57](#), [Items 1, 2 and 4 Article 58](#) of the Tax Code of the Russian Federation shall qualify as references to the Law of the Russian Federation on the Fundamentals of Tax System in the Russian Federation and to the effective federal laws governing the procedure for levying specific taxes.

The references to the Chapter "The Tax on the Profit (Income) of Organisations" of Part 2 of the Code in [Item 14 Article 40](#), in [Articles 41](#) and [42](#) of the Tax Code of the Russian Federation and to the Chapter "The Tax on Incomes from Capital" in [Articles 41](#) and [42](#) of the Tax Code of the Russian Federation shall qualify as references to the effective federal laws governing the procedure for levying specific taxes.

Article 32(2). Should it be impossible to collect the amounts of tax sanctions for a breach of the taxes and fees legislation of the Russian Federation which were collected in enforceable manner before the entry into force of the [Tax Code](#) of the Russian Federation and in respect of which the decision had been issued by a tax body before January 1, 1999, the said amounts shall be subject to the rules applicable to arrears in compliance with [Item 1 Article 59](#) of Part 1 of the Tax Code of the Russian Federation.

[Federal Law No. 33-FZ of March 24, 2001 amended Article 33 of this Federal Law](#)

[The amendments shall come into force upon the expiration of one month after the date of the official publication of the said Federal Law](#)

[See the previous text of the Article](#)

Article 33. The President of the Russian Federation shall be recommended and the Government of the Russian Federation shall be requested to bring their regulatory legal acts into conformity with [Part 2](#) of the Code and the present Federal Law.

Article 34. The present Federal Law shall become effective as of January 1, 2001 but not

before the expiration of one month from the date of its [official publication](#).

President of
the Russian Federation

V.Putin

Moscow, the Kremlin