

SECTION III. TAX AUTHORITIES. CUSTOMS AUTHORITIES. FINANCIAL AUTHORITIES. INTERNAL AFFAIRS BODIES. INVESTIGATIVE BODIES. LIABILITY OF TAX AUTHORITIES, CUSTOMS AUTHORITIES, INTERNAL AFFAIRS BODIES AND INVESTIGATIVE BODIES AND OF THEIR OFFICIALS

[title as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 86-FZ of 30.06.2003, No. 58-FZ of 29.06.2004, No. 404-FZ of 28.12.2010]

CHAPTER 5. TAX AUTHORITIES. CUSTOMS AUTHORITIES. FINANCIAL AUTHORITIES. LIABILITY OF TAX AUTHORITIES, CUSTOMS AUTHORITIES AND OF THEIR OFFICIALS

[title as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 58-FZ of 29.06.2004]

Article 30. Tax Authorities in the Russian Federation

1. Tax authorities shall comprise a unified centralized system of control over compliance with tax and levy legislation, over the correct calculation and complete and timely payment (remittance) to the budget system of the Russian Federation of taxes, levies and insurance contributions and, in cases provided by the legislation of the Russian Federation, over the correct calculation and timely payment to the appropriate budget of other compulsory payments. The above-mentioned system shall include the federal executive body in charge of control and supervision in the area of taxes and levies and its territorial bodies. *[as amended by Federal Laws No. 58-FZ of 29.06.2004, No. 95-FZ of 29.07.2004, No. 137-FZ of 27.07.2006, No. 243-FZ of 03.07.2016]*

[2. Lost force – Federal Law No. 58-FZ of 29.06.2004]

3. Tax authorities shall act within the limits of their competence and in accordance with the legislation of the Russian Federation. *[as amended by Federal Law No. 58-FZ of 29.06.2004]*

4. Tax authorities shall perform their functions and interact with federal executive bodies, executive bodies of constituent entities of the Russian Federation, local government bodies and state non-budgetary funds and with multifunctional centres for the provision of state and municipal services by means of exercising the powers provided for in this Code and other regulatory legal acts of the Russian Federation. *[as amended by Federal Laws No. 58-FZ of 29.06.2004, No. 325-FZ of 29.09.2019]*

Article 31. Rights of Tax Authorities *[title as reworded by Federal Law No. 137-FZ of 27.07.2006]*

1. Tax authorities shall have the right:

1) to require a taxpayer, levy payer or tax agent in accordance with tax and levy legislation to produce documents prepared using standard forms and (or) formats in electronic form prescribed by state bodies and local government bodies which are a basis for the calculation and payment (withholding and remittance) of taxes and levies and documents confirming the correct calculation and timely payment (withholding and remittance) of taxes and levies; *[as amended by Federal Laws No. 229-FZ of 27.07.2010, No. 97-FZ of 29.06.2012]*

2) to conduct tax audits in accordance with the procedure established by this Code;

2.1) to check the fulfilment by banks of obligations established by this Code. The procedure for checking the fulfilment by banks of obligations established by this Code shall be approved by the federal executive body for control and supervision in the area of taxes and levies in consultation with the Central Bank of the Russian Federation;

[subsection 2.1 inserted by Federal Law No. 52-FZ of 02.04.2014]

3) to seize documents from a taxpayer, levy payer or tax agent when conducting tax audits where there are sufficient grounds to believe that those documents would otherwise be destroyed, concealed, altered or replaced;

4) to summon taxpayers, levy payers or tax agents to tax authorities on the basis of a written notification to give explanations in relation to the payment (withholding and remittance) of taxes and levies by them or in connection with a tax audit, and in other instances associated with compliance by them with tax and levy legislation;

5) to suspend operations on the bank accounts of a taxpayer, levy payer or tax agent and to attach property of a taxpayer, levy payer or tax agent in accordance with the procedure prescribed by this Code;

6) in accordance with the procedure prescribed by Article 92 of this Code, to inspect any production, storage, trading and other premises and areas that are used by a taxpayer for the derivation of income or are connected with the maintenance of taxable objects, irrespective of where they are situated, and to make an inventory of property belonging to a taxpayer. The procedure for making an inventory of a taxpayer's property in the context of a tax audit shall be approved by the Ministry of Finance of the Russian Federation;

7) to determine the amounts of taxes payable by taxpayers to the budget system of the Russian Federation using a calculation method on the basis of information which is available to them concerning the taxpayer and data relating to other similar taxpayers in the event that a taxpayer refuses to allow officials of a tax authority to inspect production, storage, trading and other premises and areas which are used by the taxpayer for the derivation of income or are associated with the maintenance of taxable objects, or in the event that a taxpayer fails to produce documents required for the computation of taxes to the tax authority for more than two months, fails to maintain records of income and expenses or records of taxable objects or maintains records in a manner contrary to the established procedure with the result that it is impossible to calculate taxes, or a taxpayer foreign organization which does not carry on activities in the territory of the Russian Federation through a permanent establishment fails to submit a tax declaration for tax on property of organizations; *[as amended by Federal Law No. 347-FZ of 04.11.2014]*

8) to order taxpayers, levy payers, tax agents and their representatives to rectify violations of tax and levy legislation which have been discovered and monitor compliance with such orders;

9) to recover arrears and penalties, interest and fines in the cases and in accordance with the procedure established by this Code;

[subsection 9 as amended by Federal Law No. 318-FZ of 17.12.2009]

10) to require banks to produce documents confirming the debiting of amounts of taxes, levies, penalties and fines from accounts of a taxpayer, levy payer or tax agent and from correspondent accounts of banks and the remittance of those amounts to the budget system of the Russian Federation;

11) to engage specialists, experts and translators to assist in exercising tax control;

12) to summon as witnesses persons who may be aware of any circumstances which are of significance for tax control purposes;

13) to petition for the annulment or suspension of the validity of licences issued to legal entities and physical persons to engage in certain types of activity;

14) to file actions (petitions) with courts of general jurisdiction, the Supreme Court of the Russian Federation or arbitration courts: *[as amended by Federal Law No. 198-FZ of 28.06.2014]*

- for the recovery of arrears, penalties and fines for tax offences in the cases provided for by this Code;

- for compensation for damage caused to the state and (or) to a municipality by unlawful actions of a bank involving the debiting of monetary resources (precious metals) from a taxpayer's account after the receipt of a tax authority's decision on the suspension of operations, as a result of which it has become impossible for the tax authority to recover arrears and outstanding penalties and fines from the taxpayer in accordance with the procedure prescribed by this Code; *[as amended by Federal Law No. 343-FZ of 27.11.2017]*

- for the early cancellation of an investment tax credit agreement;

- in other cases provided for in this Code;

15) to restore in the case provided for in clause 1.1 of Article 59 of this Code amounts of arrears and outstanding penalties and fines that have been recognised as irrecoverable.

[subsection 15 inserted by Federal Law No. 244-FZ of 03.07.2016]

2. Tax authorities shall also exercise other rights provided for in this Code.

2.1 The rights provided for in this Law in relation to taxpayers shall also be exercised by tax authorities in relation to payers of insurance contributions.

[clause 2.1 inserted by Federal Law No. 243-FZ of 03.07.2016]

3. Higher tax authorities shall have the right to rescind and amend decisions of lower tax authorities in the event that those decisions are at variance with tax and levy legislation.

4. The forms and formats of documents provided for in this Code that are used by tax authorities in exercising their powers in relations governed by tax and levy legislation, and of documents required for electronic document interchange in relations governed by tax and levy legislation, and the procedure for completing the forms of those documents and the procedure for sending and receiving such documents in paper form or in electronic form via telecommunications channels, or through an online tax account, or through information

systems of an organization to which the tax authority has been granted access shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies, unless the power to approve them is assigned by this Code to another federal executive body. *[as amended by Federal Law No. 347-FZ of 04.11.2014, No. 470-FZ of 29.12.2020]*

Documents used by tax authorities in exercising their powers in relations governed by tax and levy legislation may be transmitted by a tax authority to the person to whom they are addressed or that person's representative directly against signed receipt or via a multifunctional centre for the provision of state and municipal services, sent by registered mail or transmitted in electronic form via telecommunications channels through an electronic document interchange operator, or through an online tax account, or through information systems of an organization to which the tax authority has been granted access, unless the method of their transmission is directly prescribed by this Code. In the case of persons who are required by this Code to submit a tax declaration (computation) in electronic form, the above-mentioned documents shall be sent to them by a tax authority in electronic form via telecommunications channels through an electronic document interchange operator or through an online tax account. *[as amended by Federal Laws No. 347-FZ of 04.11.2014, No. 113-FZ of 02.05.2015, No. 325-FZ of 29.09.2019, No. 470-FZ of 29.12.2020]*

Where a document is sent by a tax authority by registered mail, the date of receipt of the document shall be considered to be the sixth day from the day on which the registered letter was sent.

Where a document is sent by a tax authority through an online tax account, the date of receipt of the document shall be considered to be the day following the day on which the document is placed in the online tax account. *[paragraph inserted by Federal Law No. 113-FZ of 02.05.2015]*

A document in electronic form signed with an automatically created electronic signature of a tax authority shall be deemed to be equivalent to a document in paper form signed with the handwritten signature of a tax authority official. *[paragraph inserted by Federal Law No. 347-FZ of 04.11.2014]*

Where a document is sent by a tax authority via a multifunctional centre for the provision of state and municipal services, the date on which it is received shall be considered to be the day following the day on which the document was received by the multifunctional centre for the provision of state and municipal services, unless otherwise provided by this Code. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019] [clause 4 as reworded by Federal Law No. 248-FZ of 23.07.2013]*

5. Where documents used by tax authorities in exercising their powers in relations governed by tax and levy legislation are sent by post, those documents shall be sent by the tax authority:

- to a taxpayer which is a Russian organization (or a branch or representation thereof) – at the address of its location (the location of its branch or representation) which is contained in the Unified State Register of Legal Entities;

- to a taxpayer which is a foreign organization – at the address of the location where it carries on activities in the territory of the Russian Federation which is contained in the Unified State Register of Taxpayers;

- to a taxpayer which is a foreign organization (other than an international organization or a diplomatic representation) that does not carry on activities in the territory of the Russian Federation through an economically autonomous subdivision – at the address provided to the tax authority for the sending of documents referred to in this clause which is contained in the Unified State Register of Taxpayers; *[paragraph inserted by Federal Law No. 376-FZ of 24.11.2014]*

- to a taxpayer which is a foreign organization that does not carry on activities in the territory of the Russian Federation through a permanent establishment and has an item of immovable property in the territory of the Russian Federation on the basis of ownership – at the address of the location of that item of immovable property or at the address provided to the tax authority; *[paragraph inserted by Federal Law No. 347-FZ of 04.11.2014]*

- to a taxpayer who is a private entrepreneur, a privately practising notary, a lawyer who has founded a legal office or a physical person who is not a private entrepreneur – at the address of his place of residence (place of stay) or at the address provided to the tax authority for the sending of documents referred to in this clause which is contained in the Unified State Register of Taxpayers. Where a physical person who is not a private entrepreneur does not have a place of residence (place of stay) in the territory of the Russian Federation and the Unified State Register of Taxpayer does not contain details of an address to which to send the documents referred to in this clause to that person, the tax authority shall send those documents to the address of the location of one of the items of immovable property belonging to that physical person (other than a plot of land). *[as amended by Federal Law No. 232-FZ of 29.07.2018]*

The form of a notice of the provision to a tax authority of an address for the mailing of documents used by tax authorities in exercising their powers in relations governed by tax and levy legislation shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies. *[as amended by Federal Law No. 244-FZ of 03.07.2016]*
[clause 5 inserted by Federal Law No. 134-FZ of 28.06.2013]

6. Documents used by tax authorities in exercising their powers in relations governed by tax and levy legislation shall be transmitted by a tax authority to a foreign organization which is registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code in electronic form via an online tax account.

Until a foreign organization which is required to be registered with a tax authority in accordance with clause 4.6 of Article 83 of this Code has been granted access to an online tax account in accordance with paragraph 2 of clause 3 of Article 11.2 of this Code, documents used by tax authorities in exercising their powers in relations governed by tax and levy legislation shall be transmitted to any electronic mail address of the foreign organization concerned which is known to the tax authority. In this case, the date on which a document is considered to have been received by the foreign organization shall be the day on which it is transmitted to the electronic mail address.

[clause 6 inserted by Federal Law No. 244-FZ of 03.07.2016]

7. Tax authorities shall have the right to notify taxpayers, levy payers, payers of insurance contributions and tax agents of the fact that they have arrears and (or) outstanding penalties, fines and interest by means of SMS messages and (or) electronic mail and (or) by other methods not at variance with the legislation of the Russian Federation not more frequently than once a quarter provided that their consent to this form of written notification has been received.

[clause 7 inserted by Federal Law No. 325-FZ of 29.09.2019]

8. Interaction between tax authorities and multifunctional centres for the provision of state and municipal services may take place through the unified interdepartmental electronic communication system.

Documents (information) submitted to a tax authority via a multifunctional centre for the provision of state and municipal services shall, not later than the day following the day on which they were received, be sent by the multifunctional centre for the provision of state and municipal services to the tax authority in the form of electronic documents, except as otherwise provided in this clause.

The procedure for interaction between tax authorities and multifunctional centres for the provision of state and municipal services in electronic form and requirements relating to the creation of electronic documents that are used in such interaction shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies.

The procedure for the transmission of documents (information) received by multifunctional centres for the provision of state and municipal services to tax authorities in paper form and the procedure for the transmission of documents in paper form by tax authorities via multifunctional centres for the provision of state and municipal services after considering the above-mentioned documents (information) shall be determined by an agreement between the interacting parties.

Where a physical person submits documents (information), other than tax declarations, to a tax authority via a multifunctional centre for the provision of state and municipal services, upon a request made by that physical person in writing to receive a document prepared as a result of consideration of those documents (that information) from the tax authority via a multifunctional centre for the provision of state and municipal services, the tax authority shall be obliged, no later than two days after such a document is prepared, to transmit that document to a multifunctional centre for the provision of state and municipal services so that it may be received by the physical person in paper form.

Documents containing information on a physical person that constitutes tax secrets may be transmitted by a tax authority to that physical person in paper form via a multifunctional centre for the provision of state and municipal services if the physical person has given his consent to this, which may be expressed in a document (information) submitted to the tax authority via a multifunctional centre for the provision of state and municipal services.

[clause 8 inserted by Federal Law No. 325-FZ of 29.09.2019]

Article 32. Obligations of Tax Authorities

[article as reworded by Federal Law No. 137-FZ of 27.07.2006]

1. Tax authorities shall be obliged:

1) to comply with tax and levy legislation;

2) to monitor compliance with tax and levy legislation and regulatory legal acts adopted in accordance with that legislation;

3) to register organizations and physical persons in accordance with the established procedure;

4) to provide to taxpayers, levy payers and tax agents free of charge information (including in writing) concerning current taxes and levies, tax and levy legislation and regulatory legal acts adopted in accordance therewith, the procedure for the calculation and payment of taxes and levies, the rights and obligations of taxpayers and the powers of tax authorities and their officials, and to provide tax declaration (computation) forms and explain how to complete them;

4.1) to transmit an acknowledgement of receipt to taxpayers such as are referred to in clauses 2 and 3 of Article 11.2 of this Code upon receiving documents transmitted to the tax authority through an online tax account;

[subsection 4.1 inserted by Federal Law No. 347-FZ of 04.11.2014; as amended by Federal Law No. 244-FZ of 03.07.2016]

5) to take guidance from written explanations of the Ministry of Finance of the Russian Federation with respect to matters relating to the application of the tax and levy legislation of the Russian Federation;

6) to provide details of relevant Federal Treasury accounts to taxpayers, levy payers and tax agents when they are registered with tax authorities, and to communicate to taxpayers, levy payers and tax agents, in accordance with a procedure to be determined by the federal executive body in charge of control and supervision in the area of taxes and levies, information concerning changes in the details of those accounts and other information that is needed to complete instructions for the remittance of taxes, levies, penalties and fines to the budget system of the Russian Federation;

7) to adopt decisions on the refund to a taxpayer, levy payer or tax agent of amounts of taxes, levies, penalties and fines that have been paid in excess or recovered in excess, to send instructions prepared on the basis of those decisions to appropriate territorial bodies of the Federal Treasury for execution and to carry out the crediting of amounts of taxes, levies, penalties and fines that have been paid in excess or recovered in excess in accordance with the procedure prescribed by this Code;

8) to observe tax secrecy and ensure the preservation thereof;

9) to send to a taxpayer, levy payer or tax agent copies of a tax audit report and of a tax authority's decision and, in cases provided for in this Code, a tax notice and (or) a demand for the payment of a tax or levy;

10) to present to a taxpayer, levy payer or tax agent upon its request statements of that person's settlements in respect of taxes, levies, penalties, fines and interest and statements of the fulfilment of obligations to pay taxes, levies, penalties, fines and interest on the basis of the tax authority's data. *[as amended by Federal Law No. 248-FZ of 23.07.2013]*

A statement of settlements in respect of taxes, levies, penalties, fines and interest shall be transmitted (sent) to the above-mentioned person (his representative) within five days, and a statement of the fulfilment of obligations to pay taxes, levies, penalties, fines and interest within ten days, from the day on which the tax authority received the corresponding request; *[as amended by Federal Law No. 248-FZ of 23.07.2013]*

10.1) to present to the responsible member of a consolidated group of taxpayers, in response to a request sent by such member within the limits of the powers conferred on it, statements of the status of settlements of the consolidated group of taxpayers in respect of tax on profit of organizations;

[subsection 10.1 inserted by Federal Law No. 321-FZ of 16.11.2011, as amended by Federal Law No. 248-FZ of 23.07.2013]

11) to carry out, on the application of a taxpayer, a levy payer or a tax agent, a joint reconciliation of settlements in respect of taxes, levies, penalties, fines and interest. The results of a joint reconciliation of settlements in respect of taxes, levies, penalties and fines shall be presented in the form of a statement. A statement of the joint reconciliation of settlements in respect of taxes, levies, penalties and fines shall be delivered (sent by registered mail) or transmitted to the taxpayer (responsible member of a consolidated group of taxpayers, levy payer, tax agent) in electronic form via telecommunications channels or through an online tax account during the day following the day on which the statement was prepared. *[as amended by Federal Laws No. 97-FZ of 29.06.2012, No. 248-FZ of 23.07.2013, No. 347-FZ of 04.11.2014]*

The procedure for the performance of a joint reconciliation of settlements in respect of taxes, levies, penalties, fines and interest, the form and format of a statement of the joint reconciliation of settlements in respect of taxes, levies, penalties, fines and interest and the procedure for transmitting it via telecommunications channels or through an online tax account shall be approved by the federal executive body in charge of control and supervision in the area of taxes and levies; *[as amended by Federal Laws No. 97-FZ of 29.06.2012, No. 248-FZ of 23.07.2013, No. 347-FZ of 04.11.2014] [subsection 11 as reworded by Federal Law No. 229-FZ of 27.07.2010]*

12) on the application of a taxpayer, levy payer or tax agent, to issue copies of decisions adopted by a tax authority in relation to that taxpayer, levy payer or tax agent;

13) upon the application of the responsible member of a consolidated group of taxpayers, to issue copies of decisions adopted by a tax authority in relation to the consolidated group of taxpayers;

[subsection 13 inserted by Federal Law No. 321-FZ of 16.11.2011]

14) to present extracts from the Unified State Register of Taxpayers to users;

[subsection 14 inserted by Federal Law No. 248-FZ of 23.07.2013]

15) to present to territorial bodies of the Pension Fund of the Russian Federation, the Social Insurance Fund of the Russian Federation and the Federal Compulsory Medical Insurance Fund, in electronic form in accordance with a procedure to be determined by an agreement between the communicating parties, information on the conferment on economically autonomous subdivisions (including branches and representations) of Russian organizations established in the territory of the Russian Federation of authority (withdrawal of authority) to credit payments and other remunerations in favour of physical persons, on changes in the location of economically autonomous subdivisions (other than branches and representations), on the termination of activities of the above-mentioned organizations via such economically autonomous subdivisions (the closure of such economically autonomous subdivisions) and on the registration (deregistration) with the tax authorities of foreign organizations which carry on activities in the territory of the Russian Federation, of international organizations as payers of insurance contributions and of physical persons as lawyers, privately practising notaries, arbitration managers, privately practising appraisers, patent attorneys, mediators and other physical persons who are payers of insurance contributions not later than three days following the day on which that information was entered in the Unified State Register of Taxpayers;

[subsection 15 as reworded by Federal Law No. 401-FZ of 30.11.2016]

16) on the application of a taxpayer, to present to the taxpayer (or his representative) a document in electronic form or on paper confirming the status of tax resident of the Russian Federation in accordance with the procedure and in the form and format which are approved by the federal executive body in charge of control and supervision in the area of taxes and levies;

[subsection 16 inserted by Federal Law No. 401-FZ of 30.11.2016]

17) to submit to territorial bodies of the Pension Fund of the Russian Federation in electronic form, in a manner to be determined by agreement between the interacting parties, information on the registration (deregistration) of physical persons, including private entrepreneurs, with the tax authorities as taxpayers of tax on professional income who are recognised as such in accordance with Federal Law No. 422-FZ of 27 November 2018 “Concerning the Conduct of an Experiment Involving the Establishment of a “Tax on Professional Income” Special Tax Regime”, not later than three days after that information is entered in the Unified State Register of Taxpayers.

[subsection 17 inserted by Federal Law No. 325-FZ of 29.09.2019; as amended by Federal Law No. 5-FZ of 28.01.2020]

2. Tax authorities shall also bear other obligations provided for in this Code and other federal laws.

2.1. The obligations provided for in this Code and other federal laws in relation to taxpayers shall also be borne by tax authorities in relation to payers of insurance contributions.

[clause 2.1 inserted by Federal Law No. 243-FZ of 03.07.2016]

3. If, within two months from the date of expiry of the time limit for the fulfilment of a demand for the payment of tax (a levy, insurance contributions) which was sent to a taxpayer (levy payer, tax agent, payer of insurance contributions) on the basis of a decision on the

imposition of sanctions for the commission of a tax offence, the taxpayer (levy payer, tax agent, payer of insurance contributions) has not fully paid (remitted) the amounts stated in that demand of arrears, the level of which gives reason to suspect the commission of a violation of tax and levy legislation bearing elements of a crime, and corresponding penalties and fines, tax authorities shall be obliged, within 10 days from the day on which those circumstances are discovered, to send materials to investigative bodies authorized to conduct preliminary investigation in criminal cases involving crimes such as are provided for in Articles 198 to 199.2 of the Criminal Code of the Russian Federation (hereinafter referred to as “investigative bodies”) in order for a decision to be adopted on the institution of criminal proceedings. *[as amended by Federal Laws No. 383-FZ of 29.12.2009, No. 229-FZ of 27.07.2010, No. 404-FZ of 28.12.2010, No. 243-FZ of 03.07.2016]*

Article 33. Obligations of Officials of Tax Authorities

Officials of tax authorities shall be obliged:

- 1) to act in strict accordance with this Code and other federal laws;
- 2) to exercise the rights and obligations of tax authorities within the limits of their competence;
- 3) to be courteous and attentive to taxpayers and their representatives and other participants in relations governed by tax and levy legislation, and to avoid injuring their honour and dignity. *[as amended by Federal Law No. 137-FZ of 27.07.2006]*

Article 34. Powers of Customs Authorities and Obligations of Their Officials in Relation to Taxation and Levies

1. Customs authorities shall enjoy the rights and bear the obligations of tax authorities with respect to the collection of taxes in connection with the movement of goods across the customs border of the Customs Union in accordance with the customs legislation of the Customs Union and customs-related legislation of the Russian Federation, this Code, other federal laws concerning taxes and other federal laws. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 95-FZ of 29.07.2004, No. 306-FZ of 27.11.2010]*

2. Officials of customs authorities shall bear the obligations provided for in Article 33 of this Code and other obligations in accordance with the customs legislation of the Customs Union and customs-related legislation of the Russian Federation. *[as amended by Federal Law No. 306-FZ of 27.11.2010]*

[3. Lost force – Federal Law No. 95-FZ of 29.07.2004]

[Article 34.1. Lost force – Federal Law No. 58-FZ of 29.06.2004]

Article 34.2. Powers of Financial Authorities in the Area of Taxes, Levies and Insurance Contributions *[title as amended by Federal Law No. 243-FZ of 03.07.2016] [inserted by Federal Law No. 58-FZ of 29.06.2004]*

1. The Ministry of Finance of the Russian Federation shall give written explanations to tax authorities, taxpayers, the responsible member of a consolidated group of taxpayers, levy payers, payers of insurance contributions and tax agents on matters relating to the application of the tax and levy legislation of the Russian Federation. *[as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 229-FZ of 27.07.2010, No. 227-FZ of 18.07.2011, No. 321-FZ of 16.11.2011, No. 243-FZ of 03.07.2016]*

2. Financial authorities of constituent entities of the Russian Federation and municipalities shall give written explanations to tax authorities, taxpayers and tax agents on matters relating to the application of the tax and levy legislation of constituent entities of the Russian Federation and regulatory legal acts of municipalities concerning local taxes and levies respectively. *[as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 374-FZ of 23.11.2020]*

3. The Ministry of Finance of the Russian Federation and the financial authorities of constituent entities of the Russian Federation and municipalities shall give written explanations within the limits of their competence within two months from the day on which a relevant inquiry is received. That time limit may be extended by decision of the director (deputy director) of the financial authority in question, but not by more than one month. *[clause 3 inserted by Federal Law No. 137-FZ of 27.07.2006]*

Article 35. Liability of Tax Authorities, Customs Authorities and Their Officials *[title as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 58-FZ of 29.06.2004]*

1. Tax and customs authorities shall bear liability for losses caused to taxpayers, levy payers, payers of insurance contributions and tax agents as a result of their unlawful actions (decisions) or inaction or as a result of unlawful actions (decisions) or inaction of officials and other employees of those authorities occurring in the course of performance by them of their official duties. *[as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 243-FZ of 03.07.2016]*

Losses caused to taxpayers, levy payers and tax agents shall be reimbursed from the federal budget in accordance with the procedure laid down in this Code and other federal laws. *[as amended by Federal Laws No. 137-FZ of 27.07.2006, No. 243-FZ of 03.07.2016]*

[2. Lost force – Federal Law No. 58-FZ of 29.06.2004]

3. Officials and other employees of the authorities referred to in clause 1 of this Article shall bear liability in accordance with the legislation of the Russian Federation for unlawful actions or inaction. *[as amended by Federal Laws No. 154-FZ of 09.07.1999, No. 58-FZ of 29.06.2004]*

CHAPTER 6. INTERNAL AFFAIRS BODIES. INVESTIGATIVE BODIES

[as amended by Federal Laws No. 86-FZ of 30.06.2003, No. 404-FZ of 28.12.2010]

Article 36. Powers of Internal Affairs Bodies and Investigative Bodies *[title as amended by Federal Laws No. 86-FZ of 30.06.2003, No. 404-FZ of 28.12.2010]*

1. At the request of tax authorities, internal affairs bodies shall participate together with tax authorities in on-site tax audits which are carried out by tax authorities.

2. In the event that they discover circumstances which require the taking of action for which the appropriate powers are assigned by this Code to tax authorities, internal affairs bodies and investigative bodies shall be obliged to send materials to the appropriate tax authority within ten days from the day on which those circumstances are discovered in order that a decision may be taken on the basis of those materials. *[as amended by Federal Law No. 404-FZ of 28.12.2010]*

Article 37. Liability of Internal Affairs Bodies and Investigative Bodies and Their Officials *[as amended by Federal Laws No. 86-FZ of 30.06.2003, No. 404-FZ of 28.12.2010]*

1. Internal affairs bodies and investigative bodies shall bear liability for losses caused to taxpayers, levy payers, payers of insurance contributions and tax agents as a result of their unlawful actions (decisions) or inaction or as a result of the unlawful actions (decisions) or inaction of officials and other employees of those authorities which occur in the course of performing their official duties. *[as amended by Federal Laws No. 86-FZ of 30.06.2003, No. 137-FZ of 27.07.2006, No. 404-FZ of 28.12.2010, No. 243-FZ of 03.07.2016]*

Losses caused to taxpayers, levy payers and tax agents upon carrying out the measures provided for in clause 1 of Article 36 of this Code shall be reimbursed from the federal budget in accordance with the procedure laid down in this Code. *[as amended by Federal Laws No. 86-FZ of 30.06.2003, No. 137-FZ of 27.07.2006, No. 243-FZ of 03.07.2016]*

2. Officials and other employees of internal affairs bodies and investigative bodies shall bear liability in accordance with the legislation of the Russian Federation for unlawful actions or inaction. *[as amended by Federal Laws No. 86-FZ of 30.06.2003, No. 404-FZ of 28.12.2010]*