

/Coat of arms of the Russian Federation/

**RULING
OF THE PLENARY SESSION OF THE
SUPREME COURT OF THE RUSSIAN
FEDERATION**

No. 39

In the city of Moscow

On December 23, 2025

**On Certain Issues Pertaining the Payment of State Fees
when Considering Cases in Courts**

In order to ensure the correct and uniform application of the legal provisions regarding the payment of state fees when considering cases in courts in civil, commercial and administrative proceedings, the Plenary Session of the Supreme Court of the Russian Federation, guided by Article 126 of the Constitution of the Russian Federation, Articles 2 and 5 of the Federal Constitutional Law No. 3-FKZ of February 5, 2014 "On the Supreme Court of the Russian Federation", decides to provide the following clarifications.

1. The state fee is charged to natural persons and organizations for performing legally significant actions provided for in Chapter 25³ of the Tax Code of the Russian Federation (hereinafter also referred to as the TC RF) to consider statements of claim, administrative statements of claim, and other claims and petitions filed with the court (hereinafter referred to as a claim) in civil, commercial and administrative proceedings.

The procedural consequences of non-payment of the state fee are provided for by the Civil Procedure Code of the Russian Federation (hereinafter referred to as the CPC RF), the Commercial Procedure Code of the Russian Federation (hereinafter referred to as the ComPC RF), and the Code of Administrative Judicial Procedure of the Russian Federation (hereinafter referred to as the CAJP RF).

2. The amount of the state fee to be paid is determined on the day of filing a claim with the court, including cases when a claim was left without action, a deferral or an installment payment of the state fee was granted (Item 2 of Article 5 of the TC RF, Item 28 of Article 19 of Federal Law No. 259-FZ of August 8, 2024 "On Amendments in Parts One and Two of the Tax Code of the Russian Federation and Certain Tax and Levy Legislative Acts of the Russian Federation", Part 3 of Article 1 of the CPC RF, Part 4 of Article 3 of the ComPC RF, Part 5 of Article 2 of the CAJP RF).

If, after the initiation of proceedings, the amount of the state fee has changed upwards and the claimant has increased the amount of the claim, the state fee payable in this regard shall be calculated in accordance with the amounts applicable on the date of filing the claim to increase the amount of claim.

If a legal action is taken by a person exempt from paying the state fee, and the amount of the state fee has increased by the date of the court ruling, and the court ruling is in favor of the claimant, the state fee in the amount effective on the day when the claimant filed the claim with the court shall be collected to the benefit of the budget of the budgetary system of the Russian Federation from the person against whom the court ruling was issued.

3. If a legal action is taken by individual entrepreneurs, heads of farms operating without forming a legal entity, as well as citizens engaged in entrepreneurial activity and not registered as individual entrepreneurs, the state fee shall be paid in the amount established for natural persons (Article 9, paragraph four of Item 2 of Article 11, Item 1 of Article 333¹⁷ of the TC RF).

4. A payer of the state fee shall be obliged to pay it independently, unless otherwise provided by tax and levy legislation of the Russian Federation (Item 1 of Article 45, Articles 333¹⁷, 333¹⁸ of the TC RF).

At the same time, the obligation to pay the state fee for a person taking a legal action can be fulfilled by another person (paragraph three of Item 1 of Article 45 of the TC RF).

In case of payment of the state fee by another person, the payment document shall include, among other things, the taxpayer identification number, as well as the name and code of reason for registration of the organization or the last name, first name and patronymic of the person whose obligation to pay the state fee is fulfilled (Items 15, 16 of Article 45 of the TC RF).

5. Foreign citizens and stateless persons, as well as foreign organizations and international companies, taking legal actions in courts of the Russian Federation, shall pay state fees in the national currency of the Russian Federation in the manner and amounts established for citizens of the Russian Federation and Russian organizations (paragraphs two and three of Item 2 of Article 11, Item 4 of Article 333¹⁸ of the TC RF), unless otherwise is expressly provided for in international treaties.

6. Proof of payment of the state fee shall be a payment document on paper or in electronic form (in the form of an electronic image of the document certified by a simple digital signature or an enhanced qualified digital signature of the person submitting the documents, or in the form of an electronic document).

Such payment documents include, among other things:

- a receipt of payment of the state fee;
- a payment order marked as executed by the bank or relevant territorial body of the Federal Treasury (another body that opens and maintains accounts), including the body that make payments in electronic form;
- a payment slip;
- a certificate from a credit institution on payment of the state fee;
- a document confirming payment of the state fee, generated, among other things, through online payment systems, ATMs, mobile applications and payment devices, provided that such a document is marked as executed;
- information about payment of the state fees contained in the State

Information System of State and Municipal Payments (Item 3 of Article 333¹⁸ of the TC RF).

If a payment document is submitted in the form of an electronic image, the court, after accepting the claim for proceedings, has the right to require the submission of the original document or its copy certified in accordance with the procedure provided for certifying the relevant written evidence (Part 2 of Article 71 of the CPC RF, Part 8 of Article 75 of the ComPC RF, part 2 of Article 70 of the CAJP RF). If the original or a copy of such a document is not submitted within a reasonable time specified by the court, the claim may be dismissed (Item 5 of Part 1 of Article 196 of the CAJP RF, Part 4 of Article 1 of the CPC RF, Part 5 of Article 3 of the ComPC RF).

7. When filing a property claim with the court, the amount of the state fee including kopecks without rounding upwards indicated in the payment document cannot be considered as improper payment and cannot result in the court demand for payment of additional amount of the state fee up to a full ruble by the claimant or return of the claim [to the claimant] (Item 6 of Article 52 of the TC RF).

8. The payment document must include mandatory banking details, as well as information that allows individualizing the payment and eliminates the possibility of using the same payment documents when filing different claims to the court (for example, a code in the Russian Classification of Territories of Municipal Formations, a budget classification code, name of the court considering the case, category of the dispute, and information about the defendant).

The absence of the said information in the document on payment of the state fee or the presence of an error in other details of such a document (for example, in the account number of the Federal Treasury) shall be equivalent to the absence of such a document and result in leaving the claim without action (Articles 11³, 78, 79 of the TC RF, Part 1 of Article 136 of the CPC RF, Part 1 of Article 128 of the ComPC RF, Part 1 of Article 130 of the CAS of the Russian Federation), unless otherwise provided by the relevant procedural legislation of the Russian Federation.

Payment of a higher amount of the state fee shall not constitute grounds for leaving the claim without action.

Failure to remedy these drawbacks within the time limit set by the court shall constitute grounds for returning the claim [to the claimant] (Item 7 of Part 1 of Article 135 of the CPC RF, Item 4 of Part 1 of Article 129 of the ComPC RF, Item 7 of Part 1 of Article 129 of the CAJP RF).

9. The requirements for the content of the payment document and the procedural consequences of non-compliance, which consist in leaving the relevant claims without action and returning them [to the claimant], for which payment of a state fee is provided (Articles 333¹⁹, 333²¹ of the TC RF), shall apply, in particular, to claims for review of a court ruling based on new or newly discovered facts, for legal succession (except in cases of universal legal succession), issuance of a duplicate writ of execution, extension of the deadline for the service of a writ of execution, deferral or installment of the execution of the court ruling, changing the method and procedure of its execution, reversal of execution of the court ruling, clarification of the court ruling.

10. Based on sub-item 2 of Item 1 of Article 333⁴⁰ of the TC RF, the obligation to pay the state fee upon filing a claim shall be considered fulfilled if it

is filed with the court within three years from the date of payment of the state fee or from the date of the relevant court decision on the refund of the state fee from the budget, provided that the state fee has not actually been refunded to the payer.

If the state fee has not actually been refunded to the payer, it may be counted upon filing a similar or other claim on the basis of a claim for offset, provided that on the day of filing, the three-year period has not expired from the date of the relevant court decision on the refund of the state fee from the budget or from the date of payment of this amount to the budget of the budgetary system of the Russian Federation (sub-item 2 of Item 1, Items 3, 6 of Article 333⁴⁰ of the TC RF).

11. The claim for offset of the state fee and the documents attached to it must be submitted simultaneously with the filing of the claim to the court (Item 6 of Article 333⁴⁰ of the TC RF).

If the person filed a claim with the court earlier, the following documents must be attached to the claim for offset of the state fee: a copy of the payment document, a copy of the court ruling that constitutes the grounds for the refund of the state fee, and (or) a court certificate specifying the grounds for the refund of the state fee, a certificate from the tax authority stating that the state fee was not refunded to the claimant (Item 3 of Article 333⁴⁰ of the TC RF).

The offset of the state fee upon subsequent filing of a claim to the court is possible only if it was paid to the same budget to which the state fee for the subsequent claim shall be paid, and if the same payment details are specified as those to which the state fee was paid earlier (the same budget classification code in the event of filing a claim with the commercial court, the Supreme Court of the Russian Federation and the same budget classification code and the same budget classification code and code in the Russian Classification of Territories of Municipal Formations in the event of filing a claim with a court of general jurisdiction, a justice of the peace) (Articles 50, 56, 61¹, 61², 61³, 61⁶ of the Budget Code of the Russian Federation).

12. A claim for refund or offset of the state fee shall be submitted by the payer, including in the event of payment of the state fee for him/her by another person (Articles 45, 333¹⁷, Item 3 of Article 333⁴⁰ of the TC RF).

13. If the court decides on the return of the paid state fee (for example, in connection with the return or refusal to accept the claim), the court shall note in the relevant ruling that the state fee is subject to return to the claimant even if the state fee was paid for him/her by another person (Article 45, item 1 of Article 333⁴⁰ of the TC RF).

14. When several persons file a statement of claim containing a single claim (for example, when filing a claim for recovery of property in common ownership from someone else's illegal possession, a claim for compensation for damages caused by the debtor's failure to fulfill or improper fulfillment of an obligation to joint creditors), they shall pay the full amount of the state fee provided for in the TC RF for the relevant claim in equal shares (Item 2 of Article 333¹⁸ of the TC RF). The payment of the state fee in full by one or some of the co-claimants in the case cannot be grounds for leaving the statement of claim without action.

If the claim is filed with the court by a natural person (individual entrepreneur) and an organization jointly, they shall pay the state fee in equal shares in the amount calculated based on the amount of the state fee established by

law for each category of payers. For example, when an individual entrepreneur and an organization file a statement of claim containing a non-property claim, the individual entrepreneur shall pay a state fee in the amount of $\frac{1}{2}$ of the amount of the state fee established by sub-item 4 of Item 1 of Article 333²¹ of the TC RF for natural persons, the organization shall pay a state fee in the amount of $\frac{1}{2}$ of the amount of the state fee established by sub-item 4 of Item 1 Articles 333²¹ of the TC RF for organizations.

If, among the persons filing a claim with the court, one person (several persons) is exempt from paying the state fee by law or by court, the amount of the fee shall be reduced in proportion to the number of persons exempt from paying it, and the remaining part of the amount of the state fee shall be paid by the person(s) not exempt from paying the state fee (paragraph three of Item 2 of Article 333¹⁸ of the TC RF).

15. If the statement of claim consists of independent claims from each of the persons filing it to the court (for example, in the event of claiming compensation for damage caused by a source of increased danger to the property of several persons), a state fee shall be paid by each person based on the type of claim they have filed.

16. If a statement of claim filed with a court by one person combines several independent claims (for example, for the issuance of a duplicate writ of execution and, at the same time, for the extension of a missed deadline for the service of the writ of execution; for refusal to execute several contracts), the state fee shall be paid for each independent claim (Item 1 of Article 333¹⁶ of the TC RF).

When filing a statement of claim with the court containing claims for recognition of ownership of several separate real estate objects, the state fee must be paid for the claims made in respect of each of these objects (sub-item 3 of Item 1 of Article 333¹⁹, sub-item 4 of Item 1 of Article 333²¹ of the TC RF).

However, filing a statement of claim with the court containing a claim for recognition of ownership of an object as a property complex, the state fee must be paid only for this claim (sub-item 3 of Item 1 of Article 333¹⁹, sub-item 4 of Item 1 of Article 333²¹ of the TC RF).

17. If a statement of claim filed with the court by one person contains several interrelated non-property claims, as well as property claims that are not subject to assessment, a state fee shall be paid in the amount of the state fee determined for each claim made (sub-item 3 of Item 1 of Article 333¹⁹, sub-item 4 of Item 1 of Article 333²¹ of the TC RF). Such claims may include, for example, claims for invalidation of an electronic auction and invalidation of a government contract concluded based on the auction results, claims for termination of a lease agreement and obligation to return the leased property.

If a statement of claim filed with a court by one person contains several interrelated property and non-property claims, a state fee shall be paid separately for each claim made, unless otherwise expressly provided by law. For example, in relation to claims for invalidation of a transaction and application of the consequences of its invalidity, the state duty established for non-property claims and the state duty established for property claims shall be paid, depending on the value of the property to be returned (sub-item 4 of Item 1 of Article 333¹⁹, sub-item 15 of Item 1 of Article 333²⁰, sub-item 2 of Item 1 of Article 333²¹, sub-item 8 of Item 1 of Article 333²² of the TC RF).

18. If a judge allocates one or more claims to a separate proceeding (Article 151 of the CPC RF, Article 130 of the ComPC RF, Article 136 of the CAJP RF), the state fee paid upon filing the claim shall not be subject to recalculation and refund. In relation to the allocated claim, the state fee shall be considered as paid and not subject to re-payment (sub-item 6 of Item 1 of Article 333²⁰ of the TC RF).

19. The value of the claim shall be determined by the claimant, and in the event of incorrect indication of the price of the claim, by the court (sub-item 2 of Item 1 of Article 333²⁰, sub-item 2 of Item 1 of Article 333²² of the TC RF).

If the value of the claim is determined by the court, the amount of the state fee shall be determined on the day of filing it with the court.

The value of the claim shall include the amounts of forfeits (fines, penalties) and interest specified in the statement of claim (Part 1 of Article 91 of the CPC RF, Part 1 of Article 103 of the ComPC RF).

20. In civil and commercial proceedings, in the event of an increase in the amount of claims, the consideration of the case regarding the increased claims shall be carried out after the claimant submits evidence of payment of the state fee or the court resolves the issue of deferral or installment payment of the state fee, or exemption from payment of the state fee, reduction of its amount (Part 2 of Article 92 of the CPC RF, Part 5 of Article 3 of the ComPC RF). In the absence of evidence of payment of the state fee and in the event of non-provision of a deferral, installment payment, exemption from payment of the state fee, or reduction of its amount, the court shall return the statement of claim for an increase in the amount of claims (Article 135 of the CPC RF, Article 129 of the ComPC RF).

If the claimant reduces the amount of the claims, the amount of the overpaid state fee shall be refunded in accordance with the procedure provided for in Article 333⁴⁰ of the TC RF.

If the court goes beyond the claims stated by the claimant, the outstanding amount of the state fee shall be collected to the relevant budget (Part 1 of Article 103 of the CPC RF, Part 3 of Article 110 of the ComPC RF).

21. The state fee for filing a statement of claim containing a claim for recovery of interest established by Article 395 of the Civil Code of the Russian Federation, a forfeit shall be determined based on the amount of interest (forfeit) claimed on the day of filing the statement of claim with the court (Item 1 of Part 1, Part 2 of Article 91 of the CPC RF, Item 1 of Part 1, Part 3 of Article 103 of the ComPC RF, sub-item 1 of Item 1 of Article 333¹⁹, sub-item 1 of Item 1 of Article 333²¹ of the TC RF).

If the court reduces the amount of the claimed interest or forfeit based on the defendant's claim, the state fee in terms of the reduced amount shall not be refunded from the budget, and the amount of money spent on its payment shall be collected according to the rules for compensation of legal expenses based on the amount of interest, forfeit, which would be subject to collection without taking into account the reduction of the same (Part 1 of Article 98 of the CPC RF, Part 1 of Article 110 of the ComPC RF).

When the court collects interest (forfeit) calculated up to the date of the decision, the rest of the state fee, corresponding to the amount of interest (forfeit) calculated from the date of filing the claim with the court by the claimant until the date of the decision, shall be collected from the defendant to the benefit of the

relevant budget.

22. In civil and commercial proceedings, a state fee shall be payable per each statement of claim for provisional remedy, interim measures, including in cases of bankruptcy (Part 6 of Article 92 of the ComPC RF, sub-item 15 of Item 1 of Article 333¹⁹, sub-item 17 of Item 1 of Article 333²¹ of the TC RF).

However, with regard to sub-item 15 of Item 1 of Article 333¹⁹ of the TC RF, it should be taken into account that the state fee shall not be payable in the event of filing with the court a claim for provisional remedy in an administrative lawsuit (Chapter 7 of the CAJP RF).

23. In commercial proceedings, the state fee in the amount provided for in sub-item 17 of Item 1 of Article 333²¹ of the TC RF shall also be paid upon filing a claim for provisional interim measures or enforcement of court rulings.

Interim measures, upon filing a claim for which a state fee is payable, include, among other things, the suspension of the execution of a non-regulatory legal act, a decision of a state body, a local self-government body, another body, or an official, which is being contested in court (Part 3 of Article 199 of the ComPC RF).

24. When filing a claim for cancellation of provisional remedy, interim measures, the state fee shall not be paid if such a claim is filed after the entry into force of a court decision to reject the claim, dismiss the claim, terminate the proceedings, and the relevant court ruling does not contain information on the cancellation of these measures (Part 3 of Article 144 of the CPC RF, Part 5 of Article 96 of the ComPC RF).

25. The tax and levy legislation of the Russian Federation does not provide for the payment of state fees, in particular, when filing an application with the court for correction of clerical and computational errors, an application for assignment of a judicial penalty, as well as an application for Indexation of adjudicated amounts of money.

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