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Features of distribution of the property which remained after liquidation of the Russian company

This article discusses liquidation of a legal entity, namely the features and procedure for the division of the property stock remaining after settlement with creditors between the founders of the liquidated company. The author focuses on several relevant issues related to implementing the provision set forth in clause 8 of Art. 63 of the Civil Code of the Russian Federation as well as points to existing shortcomings of the existing law. Moreover, tax consequences associated with the liquidation of a legal entity and the transfer of assets and rights in the liquidation quota are considered in the study. In the context of the study, relevant examples from judicial practice are provided.

Keywords: legal entity, liquidation of a legal entity, liquidation quota, assets of a legal entity, property stock, liquidation balance sheet.

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