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**ADMINISTRATIVE-LEGAL FORMS AND METHODS FOR REGULATION
OF ECONOMIC ACTIVITY OF CUSTOMS BODIES**

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Here is noted that forms of economic activity of customs bodies are governed not only by Russian administrative-legal acts, but also by administrative-legal norms of international importance.

The authors provide grounds for classification of legal forms of economic activities of customs bodies. The content is disclosed in the essence description of the methods of customs bodies' economic activity.

The authors allege that the most common administrative-legal methods of economic activities of customs bodies are control and supervision.

Keywords: customs bodies, forms of economic activity of customs bodies, administrative-legal methods of activity, customs control, customs supervision.

Creation of the Customs Union has not only contributed to strengthening economic ties between the States-participants, increased turnover, but also mediated the need to improve the forms and methods of regulating the activities of customs bodies at the checkpoints of transit of goods, vehicles across the customs border. Regulation is an administrative-legal management function for the equilibrium of the institutional formations of economic system, for the implementation of political, social, economic and other major tasks of internal and external value. Administrative-legal regulation can be explained as regulated by law managerial activity of public entities endowed with the powers of authority to perform their basic tasks and functions.

Different bodies of executive authority take part in economic management. At the federal level: the Government of the Russian Federation, the Ministry of Industry and Trade of the Russian Federation, the Ministry of Regional Development of the Russian Federation, the Ministry of Finance of the Russian Federation, the Ministry of Economic Development of the Russian Federation, as well as federal agencies: the Federal Customs Service, the Federal Tax Service, etc. The success of economic policy of the State depends on the coordination of their actions.

Customs bodies of Russia (FCS of Russia) – an executive authority with powers in the field of customs regulation and implementation of the state customs policy. One of the most important performance criteria of the FCS of Russia is the fulfillment of the established by the Russian Government estimated figures concerning the filling of the revenue side of the Federal budget. In 2012, the customs authorities transferred in the Federal budget 6581.04 billion rubles, which is more than 10% higher than the indicator of 2011 [5].

Customs payments administered by the FCS of Russia constitute more than half of the Federal budget revenues. In 2012, their share in the budget of the Russian Federation amounted 50.5%, what is almost 10% higher than revenues for the same period from tax payments that included in the system of taxes and fees and administered by the tax authorities of Russia (in 2012 the Federal budget received 12, 845.49 billion rubles, of which: FCS – 6,581.04 billion rubles, FTS – 5,160.12 billion rubles).

The structure of payments in the year 2012, as in the previous year, is characterized by a high proportion of export component. The share of charges levied upon export of goods amounted to 62.3% (62.4% in 2011), indicating a continued strengthening of export dependence of Russia [6].

Economic activity of customs bodies cannot be exercised by itself. It is always embodied into specific actions, forms, methods that reflect the content and

specificity of this activity. In respect to the activity of customs bodies the form is a way of expressing the state-legal content of the customs bodies activity, i.e. all those qualities (mostly legal) that characterize it as a specific public authority. The Federal Customs Service of the Russian Federation is governed by the Government of the Russian Federation. The Government of the Russian Federation has granted to the customs bodies the powers to elaborate state policy and normative legal regulation, control and supervision in the field of customs affairs.

Legal form of the managerial activity of customs bodies is significantly different from other legal forms of their activity by that through legal forms there is practically organized the implementation of the tasks and functions of the customs bodies, everyday practical management of bodies included in the system (regional customs administrations (RCA), customs posts (CP), customs), regulation, control and other functions on the basis of and pursuant to laws.

We would like to draw attention to the fact that, in accordance with the provisions of paragraph 1 article 2 of the Federal Law No. 311-FL "On Customs Regulation in the Russian Federation" [2] Customs Regulation in the Russian Federation in accordance with the customs legislation of the Customs Union and the legislation of the Russian Federation represents a totality of tools and methods to ensure the observance of measures of customs tariff regulation, as well as prohibitions and restrictions during the import of goods into the Russian Federation and export of goods from the Russian Federation.

Characteristic features of legal forms of activity of customs authorities are most clearly manifested in the public-authoritative, executive and administrative, organizational and targeted, control actions.

Forms of economic activity of customs bodies are very diverse because of their orientation. Selection in a particular situation of those or other forms depends on many circumstances.

The content of a taken managerial decision in economic activity may be influenced by the following factors: the nature of competence of a body (RCA , CP , customs) or an official who takes a decision (performs its duties); the level of legal regulation between subjects; subordination of subject; the nature of managerial ties (direct or operational management); peculiarities of managerial impact; internal or external interaction; specific goals of implemented economic activity; the nature of issues solved in the process of economic activity; the nature of consequences caused by these actions, etc.

All the forms used by customs bodies and their officials in the implementation of economic activity are subordinated to the main objectives of the activity

of the FCS of Russia. Therefore, they are not arbitrarily elected by the FCS and the bodies entering its structure. As a rule, forms of public authorities' activity are regulated by administrative-legal norms (e.g. in acts concerning the legal status of one or another management body, in job descriptions, regulations). The forms of activity of customs bodies, including economic activity, are regulated not only by Russian administrative-legal acts, but also by administrative-legal norms of international importance, for example, administrative agreement – Customs Code of the Customs Union [1] adopted by the decision of the Interstate Council of the Eurasian Economic Community at the level of the Heads of States.

The choice of a particular form of activity of customs bodies is subordinated to certain consistent patterns, as well as to the purpose and functions of the activity (in particular economic one); the content and nature of resolved issues; directions; the objectives of impact; features of a particular object, etc.

Most theorists of administrative law divide all forms of managerial activity into legal and organizational (non-legal). It is known that legal forms entail legal consequences in the form of emergence, modification or termination of administrative-legal relations in the economic activities of customs bodies.

The diversity of legal forms of economic activity of customs bodies can be classified according to the following grounds:

By content: lawmaking (identification of areas of customs policy, elaboration of legal norms – issuance of normative (subordinate) acts of customs bodies (orders and instructions), legal acts governing the interpretation of a law norm (for example, instructions on the procedure for calculation of customs duties, the procedure of filling of declarations, etc.); law-enforcement (detection of offences, suppression of smuggling, customs borders protection, ensuring economic security of the state, etc.).

Management acts of customs bodies are aimed at economic activity of customs bodies and are designed to regulate social relations in the established sphere of activity or to solve a specific managerial case, as well as to define personal conduct of a subject (recipient).

By goals: internal (recruitment, training, qualification, record keeping, management within an organizational structure); external (performing the tasks and functions entrusted to a body).

By way of expression: written and oral (usually in the form of signs or symbols: “customs”, “customs control zone”, etc.)

Legal forms necessarily imply distinct legal consequences, and because of that they to the maximum extent claim their designation as administrative-legal

forms. For example, intergovernmental and interstate administrative-legal acts (contracts) govern peculiarities of enrollment and distribution of import customs duties, customs procedures; the orders of the Federal Customs Service of the Russian Federation govern the peculiarities of filling customs declarations, etc.

Legal forms of management also include licensing and monitoring. License is a special permit for a legal entity or individual entrepreneur to conduct activity. Their list is laid down by the Government Decree No. 957 from November 21, 2011 [4]. Customs bodies are not included in the list. However, during certain customs procedures customs bodies may require the provision of licenses, certificates, permits and (or) other documents required for the release of goods in accordance with the Customs Code of Customs Union and (or) other international treaties (paragraph 1 article 195 of the Customs Code of Customs Union).

Monitoring – (from LAT. monitor) is an integral part of management, and is expressed in the continuous monitoring over economic objects, analysis of their activities. Customs bodies in accordance with the Law 311-FL are empowered to monitor the activities of economic operators with regard to the compliance with the terms of assignment such status (article 94 CC CU).

Non-legal forms of managerial activity of customs bodies do not entail legal consequences, but are quite common and are implemented on the basis of and pursuant to the legal regulations. These include:

- conducting of organizational activities: coaching of staff; meetings; drawing up action plans for the customs control; development of visual information for the subjects of customs legal relations; counseling; compilation and dissemination of positive experience, etc.;
- collection and processing of information (for example, for automated information data system of customs bodies);
- implementation of material and technical works (e.g., drawing up of different fact sheets, reports, record keeping, execution of documents).

Forms of managerial activity are directly related to methods of legal regulation and expressed through them. Methods are the totality of ways and techniques, as well as the means used by the Customs bodies for the purposes of successful resolving of task given by the Government of the Russian Federation, which allow application of the most effective means of influencing the participants of foreign economic activity. Methods of customs bodies' activity are very diverse, what allows their classification in order to identify the most significant properties and specific features.

The main content of the essential characteristic of customs bodies' economic activities methods is:

- organic connection with the designated purpose of this type of activity;
- express managerial (ordering) effect on relations within the assigned area of activity;
- of legally-overbearing nature;
- used by customs bodies as means of exercising their competence;
- cannot be anonymised, are aimed at a specific addressee;
- they express State (public) interest, will of the State, etc.

The choice of specific administrative-legal methods of economic activity of customs bodies is directly dependent not only on the peculiarities of organizational-legal status of the subject – RCA, CP, customs, but also on the peculiarities of the targeted object (the status of object, form of ownership, etc.).

In accordance with the Government Decision No. 459 from July 26, 2006 the FCS of Russia applies the following administrative-legal methods:

- carries out control and supervision in the area of customs affairs, as well as functions of currency control agent, functions of transport controls at the crossing points on the State border of the Russian Federation, and sanitary-quarantine, quarantine phytosanitary and veterinary control, etc.;
- defines the procedure for keeping records of persons working in the field of customs affairs, as well as the procedure for keeping records of banks and other credit and insurance organizations, bank guarantees of which are accepted by the customs bodies as collateral for payment of customs duties;
- together with the Ministry of Finance of the RF determines the procedure of control of customs value of goods;
- develops and approves the procedure and production technologies of customs clearance;
- keeps customs statistics;
- inform and consult;
- maintains the commodity nomenclatures of foreign trade activity;
- arranges conducting of necessary studies, tests, examinations, analyses and assessments, as well as researches in the relevant field of activity and so on [3].

The most common administrative-legal methods of economic activity of customs bodies are control and oversight.

Control (from the French *Contrôle* – check) is a part of economic activity of customs bodies, consisting in checking compliance of the subjects of customs legal relations with required condition prescribed by legal acts, as well as international

treaties, agreements. Control also has specific forms (continuous, selective, thematic; current, subsequent; planned and unscheduled, etc.).

Oversight as an integral part of economic activities of customs bodies is a kind of control, which is dominated by supervisory functions. The feature of oversight activity of the FCS of Russia is that the oversight is carried out directly, on a daily basis, without interference with declarants' activity. Customs bodies also conduct monitoring in hierarchical subordination order (over the activities of RCA, CP, customs and their officials).

Administrative-legal means and methods of implementation the tasks and functions used by customs bodies in the economic activity are very diverse. In role of law enforcement agencies the customs bodies successfully apply such administrative-legal methods as persuasion and coercion (but this is a separate big topic for scientific study and description).

For the prevention and suppression of offenses, in accordance with the provisions of paragraph 2 and 3 article 2 of the Federal Law No. 311-FL "On Customs Regulation in the Russian Federation", they apply measures of customs-tariff regulation, prohibitions and restrictions affecting foreign trade of goods under international treaties that constitute the contractual-legal basis of the Customs Union, and are adopted, in accordance with the said contracts, by the acts of the Customs Union bodies. In cases and under the procedure stipulated by international treaties constituting the contractual-legal basis of the Customs Union, by the acts of the Customs Union, the Russian Federation applies certain measures of customs-tariff regulation, prohibitions and restrictions unilaterally in accordance with the legislation of the Russian Federation. An important tool for the prevention and suppression of offences in customs area is a control conducted by customs bodies in the field of customs affairs, currency, transport control at the crossing points of the state border of the Russian Federation, sanitary and quarantine control, etc.

In the run-up to the preparations for the XXII Olympic and XI Paralympic Winter Games in Sochi the FCS of Russia has developed special customs procedures of control and rules of placement of goods under a special customs procedure, is improving the issues of customs control of goods transported within the framework of e-commerce, as well as sent through international mail. As a result of application by customs bodies of administrative-legal forms and methods of economic activity, only on the results of 2012 the amount of liquidated debt on payment of customs duties and fees amounted to 24, 6 billion rubles. From 2012 through June 2013, the share of customs duties actually paid or recovered as a result of

the adjustment of customs value of goods, in the total amount of customs duties additionally charged according to the results of the adjustment of customs value of goods, stood at 97.3% [6].

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