

## SUMMARY

**Key Words:** customs payment, methods of ensuring payment of customs payments, Bank guarantee, pledge, surety

**Subject matter:** Legal regulation of security of payment of customs payments

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**The topicality of the research.** Customs duties in modern conditions is one of the important sources of replenishment of the state Treasury. This increase in collection of customs duties is in direct proportion to the volume of foreign trade activities and the level of effectiveness legal means to guarantee timely and full receipt of customs payments in the state Treasury.

The complexity of the industry of the customs legislation is reflected in the institution providing the payment of customs duties, because the relationships that arise within it, are regulated by norms of the civil and customs legislation.

The existing customs legislation in detail regulates the procedure, terms and methods of ensuring payment of customs payments, but in practice the implementation of the provisions of this code still causes problems that require an immediate response.

**The aims of the research** is a comprehensive, all-round theoretical development of the legal framework for the guarantee of payment of customs payments.

### **Objectives:**

1. Consideration of the legal regulation of ensuring of payment of customs payments in Russia.
2. Legal characteristics of enforcement of the obligation to pay customs duties, taxes and principles of the Institute of security of customs payment;
3. Consideration of legal regulation of the methods of ensuring payment of customs payments.
4. To develop recommendations and proposals for improving customs legislation constituting the institution providing the payment of customs duties.

**The theoretical and practical value of the research** determined by the relevance and novelty of the presented therein, the focus of the above recommendations on improving customs legislation and its practical application.

**The results obtained:** The difference between them consists in the different nature of the regulated relations, this led to the difference of the mechanism of customs security from a similar mechanism in civil law. The mechanism of customs security includes the main relationship is the financial relationship and more – security relationship that occurs only in the presence of a primary relationship and it is fundamentally civil, with some exceptions contained in the customs legislation.

**Recommendations:**

In order to streamline the legal regulation of security of payment of customs payments is offered

- turn in key terms used in the Federal law "On customs regulation in the Russian Federation" the definition:

"ensuring payment of customs duties and taxes (customs security) – it is a-wearing, regulated by norms of different pravootnoshenii utensils, folding-devusies regarding the provision of guarantees for the proper performance of obligations under the tub of customs duties and taxes aimed at creating additional ha-ranty capable of protecting public interests of the state against the failure or non-timely receipt of customs duties and taxes to the budget system of the state."

- to amend the Federal law "On customs regulation in the Russian Federation" to include in the list of persons having the right to issue Bank guarantees payment of customs duties and taxes.