SUMMARY

Subject Matter of the Master’s Dissertation: The improvement of the administration process in the customs bodies of the Russian Federation

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Topicality of the Research: Nowadays we face the challenge to transform the Customs service into an efficient institution that will embrace the main areas of the foreign economic activity with its impact. This will require further development of the scientific approaches in the sphere of the Customs regulation in the foreign economic activity and, first of all, in the field of the Customs administration. In order to solve this issue, we should pay a great deal of attention to the scientific substantiation of the ways how to develop the Customs administration.

Objective of the Research: is to work out some measures to improve the process of administration in the Customs bodies of the Russian Federation.

Tasks of the Research: are to study the nature of the Customs administration; to study the content of the Customs administration process; to examine and determine the forms and methods of the Customs administration; to study some peculiarities of the Customs administration in a number of foreign countries; to give organizational and managerial and legal characteristics of the activities of the Russian Federation’s Customs authorities; to analyze the efficiency of the Federal Customs Service of the Russian Federation; to outline some ways to improve the process of the Customs administration in the Russian Federation taking into account the cutting edge information technologies application.

The theoretical significance of the Master’s Dissertation lies in the development and enlargement of theoretical knowledge about the content, forms
and methods of the Customs administration and its peculiarities that are developed in a number of foreign countries.

**The practical significance of the Master’s Dissertation** is determined by the fact that its findings and practical recommendations can be applied in the Customs service’s performance when implementing the tasks that are set by the Development Strategy of the Federal Customs Service of Russia until 2020 concerning the improvement of the Customs administration and increase of the efficiency of the Customs authorities’ performance.

**Findings of the Research:** When analysing the performance indicators of the Customs authorities of the Russian Federation we can draw the following main conclusions:

1) the analysis of the customs payments receipt to the federal budget for the period under review testifies to the annual over fulfillment of the established task by the Customs authorities;

2) the quality of the Customs regulation and administration has improved as a whole, but the fiscal component still prevails over the stimulating one;

3) a significant step towards the liberalization and simplification of the Customs procedures has been the increase in the e-Customs Service application, the introduction of the remote release technology, the implementation of the procedure of mandatory prior information on imported goods, the reduction of time in the period of release of the goods that require a high degree of processing, a set minimum list of the documents required to submit to the Customs Service, the introduction of the institution of an authorized economic operator, ensuring the possibility of issuing goods before filling in a customs declaration, the application of new technologies to pay customs duties.

**Recommendations:** Further development of the information technologies in the Russia’s Federal Customs Service performance should be based on the use of foreign countries’ advanced experience (for example, of the United States of America).
Some basic guidelines to improve the Customs administration in the sphere of the IT application in the e-Customs Service system should be as follows:

1) to provide the automatic registration of the documents and information submitted to the automated system of Customs authorities including customs declarations;

2) to refuse to duplicate electronic information by paper documents but not in exceptional cases;

3) to transfer 100% of procedures into an electronic declaration format and reduce the duration of e-Customs Service operations;

4) to improve the regulatory and legal environment for the e-Customs Service.