Subject matter of the dissertation called customs clearance as a special customs law institute.

Author of the master’s dissertation is a fourth-year student of the Institute of international service of tourism and foreign languages Voropaeva Tatyana Aleksandrovna.

Scientific supervisor of the master’s dissertation is candidate of pedagogical Sciences, associate Professor of creative and innovative management and law Krasilnikov Alexander Yurievich.

Topicality of the research is relevance final qualifying work is that recently the share of customs payments in the amount of the total income of the country is over 50% and the main trends in the customs law consist in maintaining and improving the techniques and methods to control the movement of goods and vehicles across the customs border.

Increasing foreign trade turnover requires the development of technologies of movement of goods and vehicles across the customs border of the Russian Federation, which necessitates continuous improvement of customs clearance mechanisms, which are based on electronic means of processing information. Improving electronic declaration is a promising direction of development of customs legislation in general.

Objective of the work is a comprehensive study of the customs clearance system institutions customs law, the allocation of certain patterns of development studied category, identifying gaps in the legislation and proposals for their solution.

Tasks:
- Analyze the history of customs clearance;
- To explore the nature and customs clearance;
- To consider the status of subjects of customs clearance;
- Learn the basic provisions of a separate division LLC "Intelligence Service" on SKFO
- To analyze the direction of the activity of a separate division LLC "Intelligence Service" on SKFO

**Theoretical and practical significance** is determined by the ability to use the findings to improve the application of customs clearance; improve the effectiveness of law enforcement, as well as increasing the level of social and legal protection of customs brokers..

**Results of the research** is Summarize and highlight the main points in the definition of customs clearance, should focus on the fact that the customs clearance - it is a customs procedure which exposed all the goods and vehicles imported and exported from the country. It should be noted that the customs clearance procedure is based on the declaration, that is making all the information available about the product or transport vehicle in a special document that is processed and verified untrue. In conclusion it should be noted that the customs declaration is an integral part of the customs activities, without which normal functioning of the customs impossible.

**Recommendations.**

1) Creation of transport and logistic infrastructure in major transport nodes, improvement of customs and logistic infrastructure mainly in places close to the state border.

2) Involvement in the border regions of the Russian Federation of qualified personnel potential, and also training and retraining of employees associated with the need to perform complex social problems

4) Also necessary changes in the procedure of customs clearance, which is overly complicated. In almost every category of goods has its own special features. The problem can cause the process to the classification of goods for customs purposes. Many goods that have a complex set of technical and other properties that affect the classification and require special knowledge in various fields.