SUMMARY

Subject matter of the dissertation: The main customs procedures. Terms of placing goods and vehicles.

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Customer organization: Pyatigorsk Expert Criminalistic service - branch of Central Expert Criminalistic Customs Administration.

The relevance of the research topic is caused by changes in legal base of customs regulation.

Since July 2010 Russian Federation, Republic of Belarus and Kazakhstan reached the point of cooperation on uniform customs territory of Customs Union in accordance with Customs Code of Customs Union (CC CU).

Formation of Customs Union led to liquidation customs borders between member-states of Union and providing free movement of goods on their common market.

This became possible due to formation a system of customs regulation of complex customs relations in Union of Russia, Belarus, and Kazakhstan, which provides economic security and customs sovereignty, activation of economic affairs for Customs Union member-states with world economy, protection rights of citizens and business entities, and also their abidance of duties in the field of customs regulation of goods transference through customs border of Customs Union.

In the preparation of CC CU Kazakh, Belorussian and Russian customs experts relied on Kyoto Convention (on the simplification and harmonization of customs procedures) provisions. CC CU complies with the latest standards of international law and created with a principle of pragmatism in order to provide maximum openness and usability for business entities and oversight authorities.

There were added new concepts to a practice of customs bodies of Russian Federation, Republic of Belarus and Kazakhstan, now some legal relations are regulated in different way. Legal nature and subject matter of some common customs processes was changed.

Objective: theoretical analysis of customs procedures and studying its practical use.

Tasks:
  – overview general provisions about customs procedures.
  – study terms of placing goods and vehicles under main customs procedures.
  – characterize main customs procedures within Customs Union and expose its functions.
  – find out and expose problems of legal regulation of customs procedures and suggest possible ways of their resolution.
analyze work of Pyatigorsk Expert Criminalistic service - branch of Central Expert Criminalistic Customs Administration directly concerning customs procedures’ institute functioning.

Theoretical and practical significance of the research involves exposing theoretical aspects of customs procedures; finding out problems, concerning institute of customs procedures; and analysis work of customs bodies, facilitating functioning of this institute by the example of Pyatigorsk Expert Criminalistic service. The results of the research can be used as theoretical, for example for drawing up materials for studying purposes. Also it’s possible to use these results for practical purposes – exposed problems can serve as a base for filling gaps in customs legislation.

Results of the research. During research there were found problems of legal regulation of customs procedures. They are following:
- discordance of terminology in legislations of Customs Union member-states (using obsolete terminology);
- incorrect definition of «customs procedures»;
- large amount of interstate agreements.

Recommendations. In order to resolve aforesaid problems there were suggested following recommendations:
1) amend Kazakh, Russian and Belorussian legislation and their interstate agreements to reach the uniformity of terminology.
2) there was suggested new, amended definition of «customs procedures»;
3) decrease amount of documents, concerning customs regulation, decrease amount of reference rules.
4) reform national customs bodies with consideration of global development trends:
   - digitization of all customs documents, adoption of paperless technologies for customs registration and customs control, based on universal content, combining information about all government bodies of Customs Union member-states, regulating and controlling international economic activity;
   - integration of national revenue and customs services.

All these measures can help resolve determined problems.