Summary

The topic of the graduate work: Improvement of the Electronic Customs Declaration of Goods

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Information about the organization-customer: Regional Branch of the LLC "VED South", Mineralnye Vody.

Topicality: Today the Federal Customs Service of Russia (FCS) is actively implementing modern information technologies to improve customs administration and to create favorable conditions for clients and business. The technology of electronic customs declaration of goods, which is widely practiced in the world today, consists in declaring goods at the customs by submitting a customs declaration in electronic form via various electronic communications channels. The relevance and importance of the study of customs declaration of goods in electronic form is also confirmed by the FCS documentation. The Customs Code of the Eurasian Economic Union (hereinafter referred to as the EAEC TC), which entered into force 1 January 2018, directly establishes the priority of electronic declaration.

The purpose: the complex analysis of different aspects of electronic customs declaration, identification of existing problems of theoretical and practical nature, and development of possible solutions.

Aims:
- to study the concept of electronic customs declaration of goods as the basis of the mechanism for providing customs services in the Eurasian Economic Union;
- to research various technologies of electronic customs declaration of goods;
- to analyze the organization and administration of activities for electronic customs declaration in the Regional Branch of the LLC "VED South", Mineralnye Vody;
- to review current trends in establishing the priority of electronic customs declaration;
- to define the major challenges which are to be solved for improving the technology of the electronic customs declaration of goods in the Russian Federation.

**The object** of the study is the complex of social relations emerging in the process of developing electronic customs declaration of goods.

**The subject** of the study is the modern practice of electronic customs declaration of goods.

**Theoretical and practical significance:** the findings and suggestions formulated in the work concerning improvement of the electronic customs declaration of goods could be used in the further scientific development of the named issue.

**The results of the research and recommendations:**

Effective transition to the electronic form of declaration and improvement of the named technology is associated with the fulfillment of the following aspects:
- identification and elimination of collisions existing in the legislation of the Russian Federation;
- regulatory and legal support of information security of the state, society and individuals;
- the realization of the interests of the state, society and individuals in customs activities.

The federal legislation in customs regulation must:
- define the legal and regulatory grounds for limiting the right to have access to information;
- develop legislation on confidential information and state secrets;
- adopt normative legal acts regulating legal regimes for ensuring the security of various types of information used in customs activities;
- determine measures aimed at strengthening the fight against infringements in the sphere of customs regulation.