SUMMARY

Subject matter of the graduation paper: “Customs regulations and customs offenses”.

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Topicality of the research is provided, on the one hand, by global changes in customs regulation by reason of accepting of the Customs Code by the Customs Union. It led to qualitative change in standards of the Customs Legislation which is now ranged on supranational level. On the other hand, there is a lack of scientific research on legal relationship in the Customs sphere in spite of its doubtless economic relevance - portion of customs payments account makes up 52% of total budgetary incomes.

Objective of the research: explication of customs regulation’s essence and substantiation of the content, structure and types of legal relationship in the Customs sphere.

Tasks of the research:
− elucidation of the role of Customs Law within the system of the Russian Law;
− classification of juridical customs regulations;
− examination of separate types of juridical customs regulations for the purpose of explanation of their complexity;
− study of the legal nature of social relations in the Customs sphere;
− formulating and qualification of conceptual and categorial apparatus within the scope of the Objective of the research;
− classification of legal relationship in the Customs sphere;
− analysis of the juridical customs regulations’ elements.
Theoretical and practical relevance of the research is contained in the integrated study of legal regulations in the Customs sphere. Juridical customs regulations may be used by students during traineeship on Customs. The classification of juridical customs regulations is also may be useful as materials source for writing term papers, reading for discussion sessions.

Results of the research: there is no doubt that now is too early to assert that juridical customs regulations are fully-termed. Law-creating process in this sphere is rather dynamic. Nevertheless, basic framework of the Customs regulation must be admitted as well-established. And this work’s resume is not expected to be subject to considerable revision.

Recommendations: Relying on different views of authoritative researchers we must admit that the Customs Law is a complex field of legislation, which regulate social relations on transmission of goods and vehicle through customs border of the Customs Union. The Customs Law consists of legal rules that appertain to.

It is inadmissible to qualify all legal relationships in the Customs sphere since they can be administrative, financial, civil ones etc. Legal relationship in the Customs sphere is about homogeneous social relations adjusted by rules of different legal spheres coming out of the collaboration of customs authorities on through customs border of the Customs Union and carrying official and ownership disposition.

In consequence of the research of the Customs legal relationship structure we conclude it can be divided into two large sectors. Though they are denominated in different ways (public and private, active and passive, supervisory and subsidiary) it doesn’t change the main point: some customs authorities are invested with powers, others (natural and legal persons) are under control. Legal status is also under study. Equitable rights and duties of natural and legal persons are the essence of the Customs legal relationship. The objective of the Customs legal relationship represents the order of goods and vehicle transmission through customs border and legal procedures associated with it, which observance is
provided by the subjects of a legal relationship. Goods and vehicle are the object of
the Customs legal relationship.