SUMMARY

The subject matter of the dissertation is «Subjects in the sphere of customs».

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The Customer organization is an expert criminalistic service branch of the central expert criminalistical customs administration.

The topicality of the research The system of customs authorities, as the main subject endowed with power, plays a significant role in the economic development of the country. It is because the Custom service regulates relations which were formed in the process of the movement of goods and vehicles across the Russian Federation custom`s borderline and the Customs Union`s border. Customs authorities carry out law enforcement activities. The significance of the research topic is also due to the novelty of the regulatory legal base governing the legal status of custom`s subjects. The updating of the legislation in the sphere of customs activity is an actual question and it has a great importance for the development of the Russian Federation`s foreign trade.

Objective of the work is a complex analysis of the legal status subjects of customs and the development of the possible legal solutions aimed at improving activities of customs authorities.

Tasks:
1. To describe the activity to identify the place and role of customs entities;
2. To analyze and research the rules of law defining the legal status of the customs authorities, as a subject with government powers;
3. To conduct a legal analysis of activity expert criminalistic service branch of central expert criminalistical customs administration.
4. To consider problematic issues of the service activities. To offer solutions for improving the activity of the entity.

Theoretical and practical significance  Theoretical approaches and practical conclusions which were obtained as the result of the research enhance knowledges in the modern science about the subjects in the sphere of customs.

Results of the research  identified the following problems in the activity of the expert criminalistic service branch of the central expert criminalistical customs administration.

1. Low level of the interaction with the Federal Customs Service;
2. The lack of a unified methodological expert base of the Customs Union;
3. Problems of the standardization, accreditation and uniformity with experts researches;
5. Low level of the customs officers’ competence, who delegates to appoint the expertise.

Recommendations.

1. To analyze the comments and disadvantages of the specific conclusions which were issued by regional experts of the criminalistical services of customs.
2. To adopt measures to further improvement of the expertise’s quality, of the training of experts’ improving, of the development of expertise and laboratory bases in accordance with the needs of the region.
3. To establish a unified methodological expertise base for the Customs Union’s States Parties.
4. To unify customs expertise in the territory of the Customs Union with the eye to they have interchangeability and compatibility.
5. To raise the procedural qualification of the Customs officers who have the right to schedule the expertise.