THE ABSTRACT

Subject matter of the dissertation: Customs declaration of goods: normative legal and practical aspects

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Topicality of the research: Increasing foreign economic turnover demands the improvement of transfer of goods and vehicles technologies across the Russian Federation customs frontier. From the beginning of 2014 required electronic customs declaration was introduced. A perspective area of the development of customs legislation is the electronic declaration which can ensure the unity of customs clearance throughout Russia.

Objective: a comprehensive study of basic characteristics of the organization of customs declaration of goods as a basic customs procedure and the improvement of this mechanism.

Tasks: to explore the concept of customs declaration of goods, considering all the forms and kinds of customs declaration. We should analyze Mineralnye Vody customs credentials due to customs declaration of goods, its legal status, study the mechanism of customs declaration of goods, identify the problems of Mineralnye Vody customs operations and provide the solutions to these problems.

Theoretical and practical significance of the research: the results of the research can be used by the practitioners of Customs Authorities in the course of law enforcement also by scientists who elaborate the plans and recommendations in order to improve active customs legislation. The main provisions of the research can be applied in the educational process.

Results of the research: In this research such theoretical aspects as the concept of customs declaration of goods, the kinds and general intelligence of customs declaration of goods, some types of primary and secondary documents, the declarant's rights, obligations and responsibility were considered. The research focuses special
attention on the electronic form of declaration. The process of Mineralnye Vody customs declaration of goods was analyzed in which the problems were identified and the solutions to these problems were examined.

**Recommendations:** In order to improve the customs regulation mechanism of external economic activity it is necessary:

To form a single information array about the consignment

To minimize the direct contact of customs officers and the participants of external economic activity

To create promising integrated technologies for performing customs transactions

To develop international information interoperability with customs services of foreign states