SUMMARY

**Subject matter of the dissertation:** Appeals against decisions of customs authorities in the Russian Federation.

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**Topicality of the research:** In recent years the media constantly informed about the violation of rights and legitimate interests of citizens by public officials. No exception and executives of customs bodies of the Russian Federation. Was lost a large number of cases contesting decisions, actions (inaction) of customs authorities or their officials violence. and in departmental considered a large number of complaints. Thus, to protect their rights and interests traders use both pre-trial and judicial review.

**The object of the research** is social relations associated with the right, the procedure and conditions of departmental administrative and judicial challenges against decisions of customs authorities in the Russian Federation.

**The subject of the research** is theoretical work and rules of law on appeal against decisions and actions of the customs authorities in the Russian Federation.

**The purpose** of the work is to analyze the mechanism of appeal against decisions and actions of the customs authorities in the Russian Federation, the identification of problem aspects in the mechanism, as well as the development of measures for improvement of the existing legislation in the given sphere of public relations.

**Research objectives:**
- to consider the history of development of legislation on appeals against decisions of customs bodies and their officials;
- to study the nature and value of contesting decisions, actions (inaction) of customs authorities;
- to analyze the normative-legal basis of the right of citizens and legal persons to appeal against decisions of customs bodies;
- to give the concept to explore the characteristics of the customs acts as the object of the appeal;
- to study the administrative procedure of appeal against decisions of customs authorities;
- to identify the specific procedure of appeal against decisions of customs authorities in court.

**Provisions for the graduate work defense:**
Currently there are practically no comprehensive scientific investigation of the questions of appeal against decisions of customs authorities in the Russian Federation, including in connection with the fact that the Customs code of the...
Customs Union entered into force in 2010, but because of the new research, conducted on the basis of new customs rules, is still quite small.

**Theoretical importance**: theoretical principles set out in the final qualifying work further contribute to an in-depth understanding of the essence of the problems concerning the contestation of decisions of customs authorities in the Russian Federation.

**The practical importance** is determined by the fact that its results can be used not only by practical workers of customs bodies in the process of law enforcement, but also by scientists in the development of proposals and recommendations on improvement of the existing customs legislation. The main provisions can be applied in the educational process.

**Structure**: due to the logic and results of research. The work consists of introduction, two chapters, conclusion and list of sources used.

**Summary**: Any person's right to appeal the acts of the subjects of power - the attribute of a democratic state. This right is an important legal guarantee of protection of rights, freedoms and legitimate interests of citizens and organizations involved in public law (including customs and legal) relations, built on the basis of inequality of the parties. A person may apply to the authorities with a complaint, application or other treatment.

In Customs Code Of The Customs Union establishes the right of any person to appeal against the decisions of customs bodies, actions (inaction) of customs authorities or their officials violence. by the terms and the procedure of such appeal related to the regulation of the legislation of the member state of the Customs Union, decisions, actions (inaction) of a customs authority or of officials of the customs body which are appealed. It should be noted that the legal consciousness of Russian people still cannot create legal forms inherent in a truly democratic state; this is partly due to Cycling in the development of Russian statehood, the presence of which is exacerbated by the lack of strong political and legal traditions, including the openness of government. This is the reason for substantial retardation of the process of reforms, and the ineffectiveness of the dialogue between the civil society and the state.