

Interaction of participants of foreign trade activities and customs authorities of risk management system

Karпова А. (Russian Federation)

Взаимодействие участников ВЭД и таможенных органов с применением системы управления рисками

Карпова А. А. (Российская Федерация)

*Карпова Анастасия Алексеевна / Karпова Anastasia – студент,
кафедра финансового права и таможенной деятельности,
Юридический институт*

*Владимирский государственный университет имени Александра Григорьевича и Николая Григорьевича Столетовых,
г. Владимир*

Abstract: *this article addresses the issue of interaction between participants of foreign economic activity and customs authorities using the risk management system. We analyzed the interaction results in accordance with the customs statistics. Arguments in favor of the organization of effective interaction can enhance the effectiveness of verification measures of customs control, but, at the same time to simplify and accelerate the performance of customs operations, reducing the burden on business at the stage of the customs control.*

Аннотация: *в данной статье рассматривается вопрос взаимодействия участников внешнеэкономической деятельности и таможенных органов с применением системы управления рисками. Проанализированы результаты взаимодействия в соответствии с данными таможенной статистики. Приведены аргументы в пользу того, что организация эффективного взаимодействия может повысить результативность проверочных мероприятий таможенного контроля, но, вместе с тем, упростить и ускорить процесс совершения таможенных операций, снижая нагрузку на бизнес на этапе таможенного контроля.*

Keywords: *customs authorities, trader, risk management system, customs control.*

Ключевые слова: *таможенные органы, участник ВЭД, система управления рисками, таможенный контроль.*

Currently, one of the main tasks of customs authorities is to monitor compliance with the participants of foreign economic activity (FEA) of the customs legislation, but also there is a need to simplify and speed up customs operations, in order to create more comfortable conditions for doing business. The most important role in solving these problems is played by the risk management system (RMS). RMS - a system of customs administration, which ensures the implementation of effective customs controls based on the optimal allocation of resources of the Russian Federation Customs Service [1, p. 93].

One example of a beneficial interaction between traders and customs authorities to the use of the industry (declarative) the principle of operation of the system for categorizing the participants of foreign trade activities within the RMS. The principle requires that the participants of foreign trade activities themselves are turning to the customs authorities and provide information, which is analyzed according to certain criteria. If the results of the analysis in the work is not identified risks, the amount applied to them forms of customs control decreases. This applies to large industrial enterprises - investors, car manufacturers, importers of fish and meat, exporting their own products. Such an interaction respectable participants of foreign trade activities receive certain benefits and customs greatly facilitate its work to minimize the risks.

Analysis of the participants of foreign economic activity is carried out on a quarterly basis as part of categorization automatically regular software using information resources of the Federal Tax Service of Russia and the Bank of Russia on the basis of the criteria for calculating the generated algorithms. More than 2 thousand participants of foreign trade activities in the framework of an automated approach is related to the low-risk category violations of the customs legislation as at 31 December 2015 [3, c. 18]. The amount applied to them forms of customs control decreased: customs inspection was carried out in relation to 1.1% of consignments, customs examination - 0.4% of consignments, the request for additional documents was carried out in respect of consignments of 8.7% of the total number of consignments, decorated this category of persons. In addition, the period of the release of goods for traders with a "low-risk" reduced to 2 hours 47 minutes (with a planned value of the release of goods - within 4 hours from the time of registration of the customs declaration) [3, c.20].

Current trends are aimed at the development of mutually beneficial cooperation between traders and customs authorities, helping to reduce the workload of Customs, reducing time and cost for the participants of foreign economic activity, and, consequently, increases the intensity of foreign trade, stimulate economic growth, without compromising the quality of customs administration.

References

1. *Kostin A. A.* Sistema upravljenja riskami pri osushhestvlenii tamozhennogo kontrolja: Uchebnoe posobie [The risk management system in the implementation of customs control: Textbook]. SPb.: IC Intermedija, 2013. 224 p [in Russian].
2. Tamozhennaja sluzhba Rossijskoj Federacii v 2015 godu: Spravochnye materialy k zasedaniju kollegii FTS Rossii [The Customs Service of the Russian Federation in 2015: Reference materials for the meeting of board of Russian Federal Customs Service]. [Electronic resource] URL: <http://search.customs.ru> (date of access: 15.12.2016) [in Russian].