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**PROBLEMS OF CUSTOMS REGULATION OF FOREIGN TRADE ACTIVITIES IN
THE CUSTOMS UNION**

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All countries in this or that form use tools of customs and tariff policy by means of which they solve many priority social and economic problems which are beyond export-import activity, in particular, reforming and modernization of economy, maintenance of a certain level of the internal prices, stimulation of growth of perspective branches of production, replenishment of revenues of the budget, etc.

Recently the customs relations undergo the essential changes connected with creation of the Customs union of Russia, Belarus and Kazakhstan. Association of three states assumes creation of the uniform customs territory, absence in this territory of customs borders, uniform customs regulation. Normal functioning of the union requires first of all adequate legal support. It is important not to complicate the customs legislation, not to overload it with referential norms, not to allow collisions with provisions of other branches of the right, not to strike at the rights and interests of subjects of the foreign trade activity. When forming new system of customs regulation it is necessary to be based on fundamental norms and the principles of international law which are applying in the field of customs affairs, in particular the International (Kyoto) convention on simplification and harmonization of customs procedures (the bill of its ratification is now in the Government of the Russian Federation), frame standards of safety and simplification of the world trade, accepted by World Customs Organization.

In the short term it is necessary to develop and introduce effective mechanisms of advance of a position of Russia in the Customs union, to strengthen about thorough base of solutions proposed by the Russian side, forecasting of their social and economic and trade and political consequences. It is necessary to run business to that the leading role of Russia in the Customs union was supported with certain results concerning observance of economic and trade and political interests of the Russian side. For this purpose it is necessary to increase transparency of the mechanism of development of offers of the Russian side, wider to involve business community in discussion of projects.

Return increase from participation of Russia in the Customs union makes actual formation of system of prevention of losses and the risks connected with adaptation to new, still imperfect operating conditions of the Customs union (including possible increase in transaction expenses for certain Russian participants of foreign economic activity, infringement of interests of some groups of domestic producers, the interbudgetary modulation of financial means, "overflowing" of the foreign trade streams to the countries with smaller customs expenses).

Creation in Russia the competitive mechanism of the customs administration allowing participants of foreign economic activity quickly has to become the major direction reducing risks of reorientation of the foreign trade streams on the markets of other countries of the

Customs union, and economically comfortably to carry out all complex of the actions connected with goods placement under customs procedures.

New problems of the Russian economy cause the necessity more closely to integrate customs and tariff policy of the Customs union into processes of diversification, restructuring and introduction of innovations in domestic industrial complex. It demands, besides strengthening of structural and stimulating functions of customs and tariff policy, its coordination and close coordination with priorities of industrial policy.

With growth of investment activity in the Russian economy during the post-crisis period stimulating function of customs and tariff policy of the Customs union, directed on creation of conditions for transfer of hi-tech productions on the territory of Russia, development of production and technological cooperation, expansion of economically effective access to new technologies, cars, the equipment for large-scale modernization of capacities has to amplify. For attraction of foreign investments it is necessary to provide essential decrease in the expenses arising because of burdensome customs and administrative procedures, when receiving the international investment commodity credits and direct capital investments.

Taking into account a problem of acceleration of transition to innovative economy the role of customs and tariff measures in realization of selective industrial and structural policy has to raise: sufficient extent of tariff protection of the concrete markets on initial cycles of production of innovative production, gradual opening of the markets in process of their formation, segmentation and growth of competitiveness of domestic productions in 5 purposes of preservation of the competitive environment. Fundamental value will have here existence concrete, supported with investments, infrastructure development, marketing plans of programs of branch development within which in need of a measure for correction of rates of the import and export customs duties become a component of branch strategy. At the same time control of customs and tariff and non-tariff regulation for stimulation of production and export of innovative, hi-tech production will demand development of institutes of assistance to export, improvement of standard and legal regulation in the sphere of customs affairs, simplification and reduction of number of administrative procedures, uses of all tools of measures for protection of the market, allowed by provisions and norms of the WTO.

Summing up the result, it is worth noticing that the Customs union legislation regarding customs regulation, as well as a whole the customs right of the Customs union, incomplete. Regarding unification questions, here legislators face problems of reciprocal concessions that tightens adoption of logically necessary acts for full functioning of the uniform customs territory. That regarding tariff and non-tariff measures of policy of the Customs union, it is necessary to use them most correctly, trying not to make concessions which can influence on delay of growth of the domestic market, inflow of investments and other positive economic effects.