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FEATURES OF INTERACTION OF CUSTOMS AUTHORITIES WITH FOREIGN TRADE PARTICIPANTS

***Abstract.** The article considers the interaction of customs authorities and foreign trade participants serving the main purpose, namely, to minimize the costs of implementing customs operations while ensuring the implementation of the norms established by customs legislation.*

***Keywords:** FCS of Russia, foreign economic activity, customs, international trade, customs duty, customs operations.*

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ОСОБЕННОСТИ ВЗАИМОДЕЙСТВИЯ ТАМОЖЕННЫХ ОРГАНОВ С УЧАСТНИКАМИ ВЭД

***Аннотация.** В статье показано, что взаимодействие таможенных органов и участников ВЭД служит одной главной цели, а именно минимизации*

издержек на реализацию таможенных операций при обеспечении реализации норм, установленных таможенным законодательством.

Ключевые слова: *ФТС России, ВЭД, таможня, международная торговля, таможенная пошлина, таможенные операции.*

Russia's participation in the World Customs Organization and its accession to the World Trade Organization has led to the formation of new standards in terms of the time of customs operations, the level of paper and paperless documents circulation, the quality of customs services, etc. Thus, the achievement of new indicators is possible only with an established process of interaction between customs authorities and participants in the foreign economic activity.

The methodological basis of the study includes a set of measures of scientific knowledge, including:

- analysis;
- synthesis;
- systematic approach;
- legitimate methods.

The activities of the customs authorities are presented as types of actions coordinated with the participants of the foreign economic activity, aimed at ensuring a well-coordinated and orderly state administration of customs affairs. Customs authorities function in the following directions:

- information support for the activities of customs authorities;
- forecasting and planning;
- organizational activities and law enforcement activities;
- regulation;
- accounting activities;
- controlling activities.

The final goal of any economically significant enterprise is to obtain material benefits. Thus, participants in the foreign economic activity are no exception. At the

same time, customs procedures are a significant part of the implementation of foreign economic transactions. Sometimes the quality, speed and efficiency of customs clearance depend on the profit of a participant in the foreign economic activity.

Thereby, any participant in the foreign economic activity in cooperation with the customs authorities hopes for implementing the following aspects:

- minimum time spent on customs clearance;
- maximally simplified customs declaration procedure;
- correct classification of the goods;
- maximum transparency of customs clearance;
- maximum loyalty of customs officers (no aggression of other oppressive factors).

A large amount of problems in the field of foreign trade regulation arise in the process of implementation by the Russian Customs service of international conventions and national concepts. These problems cannot be resolved without effective interaction between customs authorities and participants in the foreign economic activity. This concerns the problems of speeding up customs procedures, simplifying them, exchanging information, optimizing and synchronizing the joint activities of customs authorities and participants.

The Federal Law «On Customs Regulation in the Russian Federation» (No. 311-FZ), which is now the basis of customs administration, has made significant changes in the relationship between customs authorities and participants in the foreign economic activity, giving them the character of partners, simplifying customs procedures, but without affecting many issues of legal regulation of the customs service.

Thus, a feature of the system of interaction of customs bodies and participants of the foreign economic activity is an objective necessity of cooperation in all customs matters, ranging from stage, before crossing the border of the state (interaction can be of preliminary informing, counseling, round tables) on the border (the interaction may take place in the form of remote release, implementation of customs control, customs

operations, cancellation of payments), after crossing the border (the interaction may be in the form of a round table, confirming commitments).

It can be concluded that the customs authorities carry out their activities in order to ensure compliance with the legislation of the Russian Federation and the EAEU (the Eurasian Economic Union), as well as to simplify and accelerate customs operations and procedures, along with them, participants in the foreign economic activity aim to carry out customs operations as soon as possible and with minimal costs.

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