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## **CUSTOMS DUTIES IN THE CONDITIONS OF ECONOMIC SANCTIONS TOWARDS RUSSIA**

**Abstract:** Today, customs instruments play a major role in regulating foreign economic activity and represent a flexible mechanism through which it becomes possible to change the nature of import and export in the right directions. This function of customs charges becomes relevant and is considered as a stimulating factor for the country's economy in the conditions of external economic influences. By means of customs duties, the state encourages or restricts the importation or exportation of certain goods. To implement the concept of import substitution, it is planned to increase the rates of customs duties on goods, whose competitive analogues are produced in Russia. The article describes the role of customs instruments in solving problems that the Russian economy is facing following the imposition of economic sanctions, and also lists ways and means to overcome the related difficulties. The paper analyzes the impact of economic sanctions on the conditions for the functioning of customs and tariff regulation in Russia, and also highlights changes in the volumes of import, export and other major indicators of foreign trade under the influence of sanctions. The challenges and prospects for developing measures to improve customs and tariff regulation in the conditions of sanctions are considered. Conclusions are drawn about expedient measures to solve the arising problems.

**Keywords:** sanction, customs and tariff regulation, export, import, import substitution, customs duty, customs tariff.

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## **НАЧИСЛЕНИЕ ТАМОЖЕННЫХ ПОШЛИН В УСЛОВИЯХ ЭКОНОМИЧЕСКИХ САНКЦИИ НА ПУТИ РОССИИ**

**Аннотация:** На сегодняшний день таможенно-тарифные инструменты играют главную роль в регулировании внешнеэкономической деятельности и представляют собой гибкий механизм, с помощью которого возможно изменить характер импорта и экспорта в нужных направлениях. Данная функция таможенных платежей становится актуальной и рассматривается как стимулирующий фактор развития экономики страны в условиях внешних экономических воздействий. С помощью таможенных пошлин государство поощряет или ограничивает ввоз или вывоз соответствующих товаров. Для реализации концепции импортозамещения предполагается увеличить ставки таможенных пошлин на товары, конкурентоспособные аналоги которых производятся в РФ. В статье описывается роль инструментов таможенно-тарифного регулирования в решении проблем, с которыми сталкивается экономика России по итогам введения экономических санкций, а также перечисляются пути и методы преодоления трудностей. В работе анализируется влияние экономических санкций на условия функционирования таможенно-тарифного регулирования в РФ, а также фиксируются изменения объемов импорта, экспорта и иных важнейших показателей внешней торговли под влиянием санкций. Рассматриваются проблемы и перспективы разработки мер по совершенствованию таможенно-тарифного регулирования в условиях санкций. Делаются выводы о целесообразных мерах по решению возникших задач.

**Ключевые слова:** санкция, таможенно-тарифное регулирование, экспорт, импорт, импортозамещение, таможенная пошлина, таможенный тариф.

The customs tariff system is the main way to regulate foreign trade. The customs tariff is an instrument of trade policy and state regulation of the country's internal market in its interaction with the world market. The imposition of import duties began in the XVII century in the countries of Western Europe, when machine production started to develop relatively quickly, which significantly increased the output and supply of industrial goods abroad and, accordingly, required the massive protection of the internal market from others.

Customs and tariff regulation of foreign trade is primarily the coordinated activities of state bodies for imposing duties on imported goods in accordance with the customs tariffs, which increases their cost and reduces competitiveness; as a result, the import (or export) is restrained and the internal market is selectively protected. For the same purpose, legally established complex rules for moving goods across the border are often used: they provide suppliers with a large number of supporting documents and impose burdensome requirements during the customs clearance procedure of cross-border cargo traffic, delaying it and also increasing the cost of foreign trade. All this has an impact on the volume, structure and geography of trade in the interests of optimizing the conditions for the participation of the national economy in international exchange, ensuring sustainable development and social stability.

Starting from 2014, due to political events, economic sanctions and other trade and economic restrictions have been imposed on certain residents of Russia: individuals and commercial structures. These restrictions have had a deterrent effect on the development of the national economy, including its foreign economic sector. The sanctions particularly affected import and export in 2016. The change in the values of the main trade indicators in 2015-2017 are shown in Figure 1 [3].

In 2017, the growth of key indicators took place due to a change in structure. In general, the values increased by almost 25% compared with 2016 and slightly exceeded the 2015 values. Figure 2 shows the main foreign partners of Russia. The main economic partner of Russia in foreign trade is the European Union, its share in 2017 was 42%, but it is clear from the diagram that Russia and China had the largest trade turnover in 2017. This suggests that the trends in Russia's foreign economic policy are changing, followed by new values of the main statistical foreign trade indicators in the near future.

Figure 1 – Dynamics of the most important indicators of foreign trade of Russia in 2015-2017

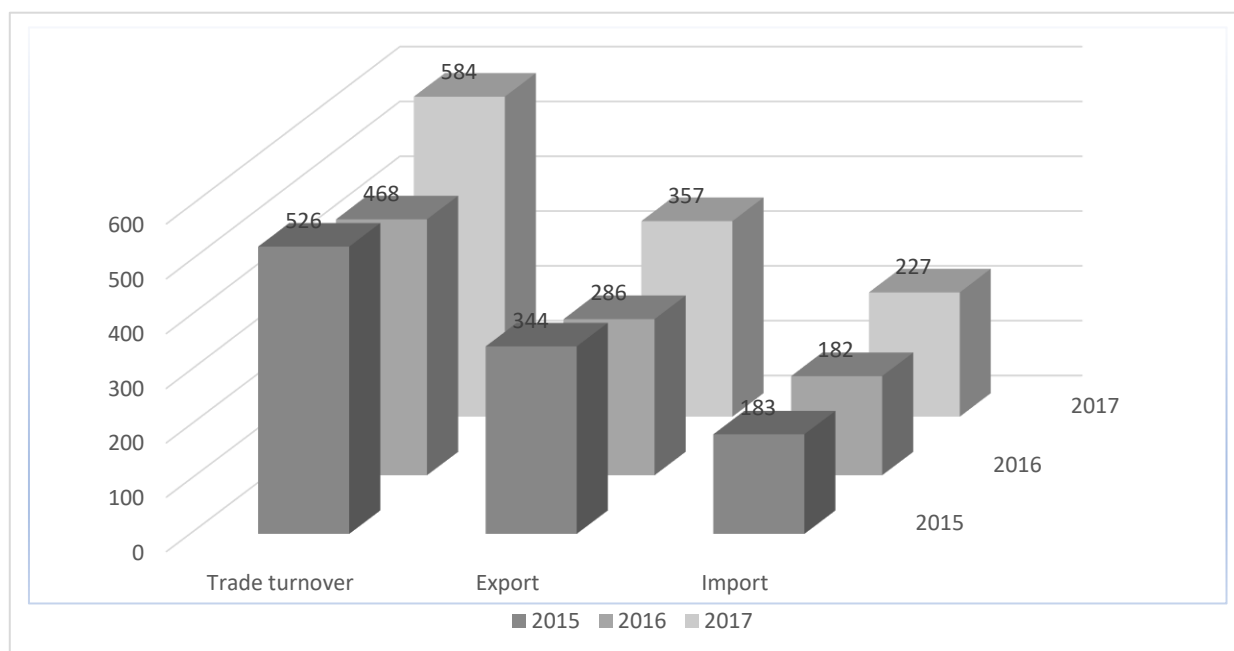
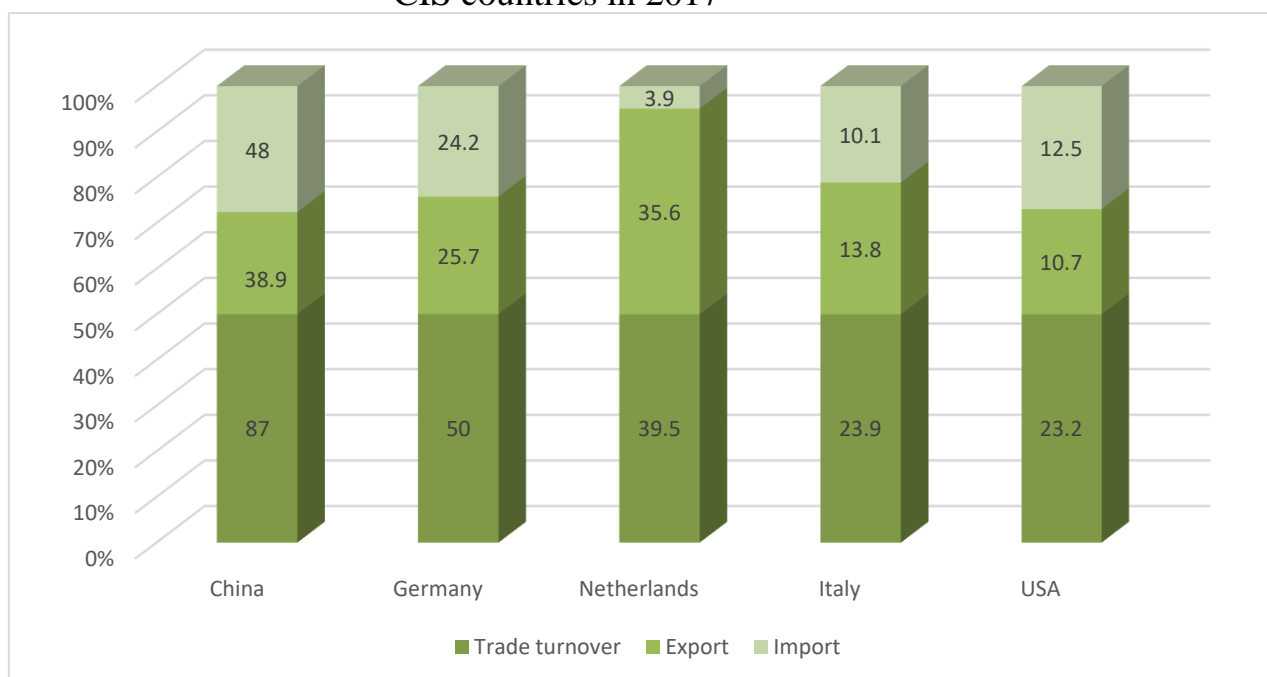
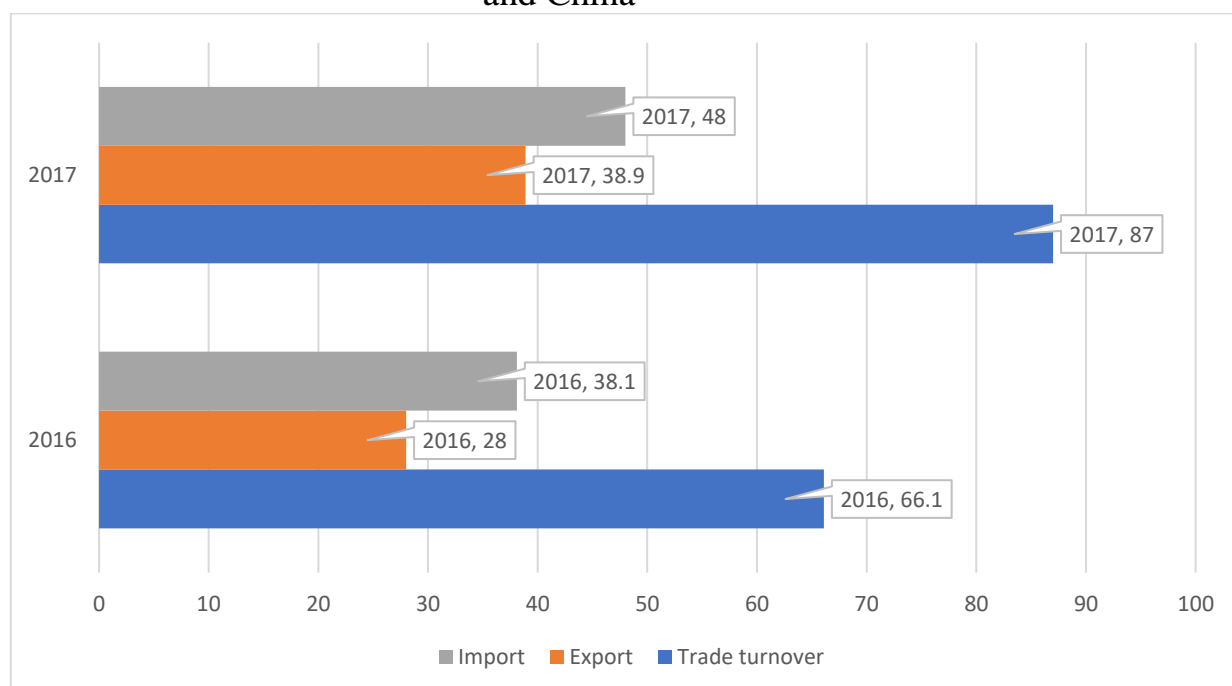


Figure 2 – The main trading partners of the Russian Federation among non-CIS countries in 2017



Under the influence of negative external factors, Russia is changing the vector of its foreign trade development towards the Asian region primarily. The dynamics of changes for 2016 and 2017 are shown in Figure 3 at the example of China.

Figure 3 – Dynamics of changes in trade turnover, import and export of Russia and China



The trade turnover grew by 31.6%, export – by almost 40%, and import – by 30%, which is a tremendous growth. Nevertheless, in the current conditions, the pace of development of foreign trade cooperation with the countries of this region does not allow compensating for the losses from the reduced supply of products to the EU, the USA, etc.

In terms of their characteristics, the sectors of the economy that have been most affected by sanctions are the most competitive. These changes have led to the increase in customs tariffs on goods imported from EU member states. By order of the President of the Russian Federation, the Ministry of Industry and Trade of Russia has developed import substitution plans for each of the sectors involved in the process: automobile industry, civil aviation, consumer goods industry, timber industry, machine-building and engineering for the food and processing industry, medical industry, oil and gas engineering, and others: 22 plans in total. Import substitution today is one of the priorities for the development of the Russian economy. However, Russia is unable to completely abandon import due to the technological backwardness of the manufacturing sector and the low competitiveness of products produced by Russian factories [1].

The economic essence of the customs duty is that, when it is levied, a kind of cost barrier is created, contributing to an increase in the price of imported goods, which makes it possible for the state to stimulate the

development of certain sectors of the economy [3]. In order to overcome the negative consequences of sanctions and implement the concept of import substitution, it is necessary to take the following measures using the mechanism of customs and tariff regulation: firstly, to increase import customs duties on a number of products to stimulate domestic manufacturing. Secondly, reducing import customs duties on certain types of raw materials and components is required. In addition, to protect the internal market from the adverse effects of foreign competition, selective protection tools can be used, which include special anti-dumping and countervailing duties used in international trade to effectively neutralize the damage caused to industry by increased imports [4].

It is not a secret that the Federal Customs Service is one of the main administrators of the federal budget. Its most important function is the formation of its revenue part through the collection of customs duties, the value of which varies under the influence of external economic factors. At the stage of funds accumulation in the conditions of sanctions, difficulties arise in keeping the volume: in a short time imports from third countries and smuggling greatly increase, as well as cases of inaccurate declaration. These imbalances in the functioning of the customs authorities are the result of the introduced economic restrictions.

The policy of customs and tariff regulation ensures a steady growth of foreign economic activity, and its directions are interconnected with domestic economic policy. The implementation of the customs and tariff policy should be aimed at attracting high technologies into the economy and at accelerating the development of export-oriented production.

Customs duties perform a number of functions, the most important being: regulating the general flow of goods within and outside the state, filling the state treasury and monitoring the current economic state. To ensure effective customs and tariff regulation, the interaction of customs services of various countries is necessary, since in the context of globalization, the market also affects customs duties, which require cooperation and joint orientation to international standards and regulations.

Thus, to solve the large-scale tasks that customs authorities are faced with, including the protection of economic security in the face of negative external influences, it is necessary to use a flexible mechanism of customs and tariff regulation. Identifying and accounting for the factors affecting customs charges plays an important role in building trade relations between countries, and is also the basis of Russia's economic stability.

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