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The review “Russian Economy. Trends and Outlooks” has been published by the Gaidar Institute since 1991. This is the 41th issue. This publication provides a detailed analysis of main trends in Russian economy, global trends in social and economic development. The paper contains 6 big sections that highlight different aspects of Russia's economic development, which allow to monitor all angles of ongoing events over a prolonged period: global economic and political challenges and national responses, economic growth and economic crisis; the monetary and budget spheres; financial markets and institutions; the real sector; social sphere; institutional changes. The paper employs a huge mass of statistical data that forms the basis of original computation and numerous charts confirming the conclusions.

By contrast to the previous publications the present issue includes also a short analysis of the first three months of 2020 from the perspective of the COVID-19 pandemic impact on the Russian economy development.

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□ Gaidar Institute, 2020

6.5. Customs administration: novation of 2019¹

In the World Bank's latest "Doing Business – 2020" rating, the Russian Federation is rated again the 99th as regards the "Trading across borders" line, while in the overall rating Russia moves steadily upwards from year to year, having attained the 28th place.²

However, 2019 saw important IT-related changes in customs clearance procedures of Russia's customs administration.

To begin with, a switchover to customs declaration at customs terminals – e-declaration centers (EDC) – took place in 2019. Out of planned 16 EDCs, 12 EDCs, which registered over 67% of all customs declarations submitted to Russia's customs authorities, were established. The EDC's goods declaration technology suggests the division between the documentary audit and actual examination of goods. A customs declaration is submitted to EDC and, in case of need of an audit by EDC, additional documents and information are requested, while a customs authority in the region where the goods are actually stored (a seaport, airport or temporary storage warehouse) carries out an inspection or examination of goods. The automatic registration of customs declarations of foreign trade operators and automatic release of goods without customs officials' involvement in customs formalities are actively gaining momentum. On December 17, 2019, at the joint meeting of the RF Federal Customs Service's Public Council and Expert-Advisory Council on Customs Policy Implementation Vladimir Bulavin, Head of the RF Federal Customs Service declared that according to the preliminary results of 2019 2.4 million customs declarations were registered automatically and 560,000 consignments of goods released without customs officials' involvement done on the basis of computer processing of the data indicated in declarations. The abovementioned activities were envisaged by the Comprehensive Program for the Development of the RF Federal Customs Service in the Period till 2020³ adopted by the Resolution of May 25, 2017 of the Collegium of the RF Federal Customs Service.

Another important event of 2019 was a switchover of foreign trade operators to the customs duty payment technology based on the use of single individual accounts. The work of the RF Federal Customs Service on introduction of the single resource of individual accounts of payers of customs duties and other payments to be charged by customs authorities, customs representatives, as well as other persons carrying out payment of funds to the RF Federal Treasury with application of the "Individual Accounts – Single Individual Account (SIA)" comprehensive software system started as far back as 2013 when by the order of the RF Federal Customs Service the Concept of Centralization of Accounting of Customs Duty and Other Payments and Maintenance of a Foreign Trade Operator's Single Individual Account was approved.⁴ In 2019, the customs duty payment system with utilization of a single individual account started to be applied broadly. Prior to the introduction of the centralized system of

¹ This section was written by *Balandina G.V.*, Senior Researcher of the Macroeconomic Studies Department, Gaidar Institute, RANEP.

² URL: <https://www.doingbusiness.org/>

³ URL: <http://customs.ru/activity/programmy-razvitiya/razvitie-2020>

⁴ Order No.1407 of July 30, 2013 of the RF Federal Customs Service (as amended on February 12, 2016) "On Approval of the Concept of Centralization of Accounting of Customs Duties and Other Payments and Maintenance of the Single Individual Account of the Foreign Trade Operator."

single individual accounts, cash funds which were deposited by foreign trade operators and their customs representatives for payment of customs duties were related with the specific customs authority which was carrying out administration of customs payments depending on the place of customs declaration of goods. If customs clearance was carried out by a foreign trade operator at different customs authorities (for example, a portion of goods was brought into the country by sea, while the other, by motor transport), it was required to deposit funds timely to pay customs duties to different customs authorities and keep a record of each opened account. The funds deposited into such an account maintained with one customs authority could not be used for paying customs duties to the other customs authority. With a single individual account introduced, it is feasible to direct funds for payment of customs duties to a single centralized account regardless of the customs authority carrying out customs clearance. Though advance customs duty payments which are virtually an additional financial burden on foreign trade operators prevail and, as a consequence, there is much room for customs administration upgrading, yet, it is to be recognized that the RF Federal Customs Service has succeeded in creating the maximum comfortable customs duty payment service in the existing conditions.

In 2019, foreign trade operators' capabilities largely increased in networking with customs authorities with utilization of the "Foreign Trade Operator's Personal Account" information resource. The personal account makes it feasible to carry out e-declaration of goods, build up an e-archive of documents and data required for customs clearance, carry out advance notification, have the information on availability of permit goods transfer documents issued by other federal executive authorities, receive the information on the flow of funds in the single individual account and overdue customs payments, submit to customs authorities reports on goods if the requirement to provide such reports is established by the customs legislation and receive preliminary decisions on the classification of goods in accordance with FEACN. Certified hard copies of e-customs declarations printed out from the foreign trade operator's personal account are accepted by tax authorities for confirmation of eligibility of a 0% VAT rate or a VAT rebate to be applied in exporting and importing of goods, respectively.

By Executive Order No.204 of May 7, 2018 of the President of the Russian Federation "On National Goals and Strategic Development Objectives of the Russian Federation in the Period till 2024", a task was set to achieve export volumes (in value terms) of non-primary and non-energy goods in the amount of USD 250 billion per year, including USD 50 billion worth of machinery exports and USD 45 billion worth of agricultural exports, as well as USD 100 billion worth of services exports, including by means of reduction of administrative procedures and barriers in the international trade, particularly, the cancellation of excessive requirements in licensing of exports and foreign exchange control and organization of networking between international trade entities with supervising authorities on the basis of the "one contact" principle.

The Russian Export Center's (REC) plans of development and implementation of the "one contact" mechanism¹ as regards networking between foreign trade operators and exporters cause some concern with the RF Federal Customs Service and foreign trade operators. In the presented plans, the REC sees its place as an information and technical intermediary between exporters and supervising authorities with the capacity of examining (verifying) documents and data to be submitted by foreign trade operators. The business sees here high risks related with possible financial costs, commercial data leaks, system failures and delays in submission of

¹ URL: https://www.exportcenter.ru/press_center/news/sistema-rets-odno-okno-pozvolit-eksporteram-operativno-otchityvatsya-po-valyutnym-operatsiyam/

documents (information) that may result in penalties being imposed by customs and tax authorities.

At the same time, in spite of the declared plans¹ in 2019 there was actually no progress made in formation of the “one-stop shop”, which mechanism suggests just a single provision of the electronic format data to all supervising authorities for carrying out control over the cross-border flow of export, import and transit goods.

In a shorter form, the mechanism of the “one-stop shop” with the use of the “Seaport” Web portal was implemented at entry points of the free port of Vladivostok², as well as the seaports of the Kaliningrad Region and the Leningrad Region. A complex of software products facilitates the information exchange between foreign trade operators, seaport services, customs and other supervising authorities. The Web portal unites representatives of the RF Federal Customs Service, Rospotrebnadzor, Rosselkhozadzor, the Border Guard Service of the Federal Security Service of the Russian Federation, importers of goods, ships’ agents and maritime port authorities which network by means of electronically signed e-documents. It is expected that prior to a port call, the supervising authorities can already start checking the information on the vessel and transported goods, so, as it is known from the experience of other countries using the “one-stop shop” mechanism, the time of keeping goods at a seaport can be largely reduced without the reliability of state supervision being impaired.

The concurrent development of two mechanisms – “one contact” and “one-stop shop” – based on different approaches, but aimed at solving one and the same objective, that is, to cut foreign trade operators’ time and financial costs related with administrative formalities in cross-border transfer of goods requires from the RF Government to make a choice between the two models of state control organization based on information networking of supervising authorities, foreign trade operators, transportation carriers and other persons engaged in supply chains. With taking into account the notable progress made by supervising authorities and funds invested in development of e-technologies of networking between them, as well as the authorities and interested persons, preference is likely to be made to development of the “one-stop shop” mechanism with substantial promotion of the role of the RF Federal Customs Service as the coordinator of such networking and integrator of all data submitted to various state authorities in transferring of goods and transport vehicles across the customs border.

In 2019, the customs administration legal base was further updated due to the fact that from January 1, 2018 the Customs Code of the Eurasian Economic Union and the Federal Law of August 3, 2018 “On Customs Regulation and Amendment of Individual Statutory Acts of the Russian Federation” came into effect. In 2019 alone, several dozens of laws and regulations of the Eurasian Economic Commission, the RF Government, the RF Ministry of Finance and the RF Federal Customs Service putting into effect the reference rules of these fundamental legal instruments regulating customs procedures were approved.

Overall, the adopted regulations bring the customs administration more in harmony with the supervising model based on the utilization of the systems of accounting of foreign trade

¹ Resolution No.68 of May 29, 2014 of the Supreme Eurasian Economic Council “On the Main Guidelines for Development of the “One-Stop Shop” Mechanism in the System of Regulation of Foreign Economic Activities”; Resolution No.19 of May 8, 2015 of the Supreme Eurasian Economic Council “On the Plan of Actions to Implement the Main Guidelines for Development of the “One-Stop Shop” Mechanism in the System of Regulation of Foreign Economic Activities”; Resolution No.52 of May 28, 2019 of the Supreme Eurasian Economic Council “On the Detailed Plan for 2019 on Implementation of the Plan of Actions to Carry out the Main Guidelines for Development of the “One-Stop Shop” Mechanism in the System of Regulation of Foreign Economic Activities.”

² In accordance with Article 22 (4) of Federal Law No.212-FZ of July 13, 2015 “On the Free Port of Vladivostok.”

operators, introduction of general guarantees of payment of customs duties and carrying out of the post audit (customs check after the release of goods); upgrade the transparency of the requirements as regards the classification of goods in accordance with FEACN, identification of the country of origin and estimation of the customs value which are the main criteria in determining the amount of customs duties in importing and exporting of goods; exclude excessive demands as regards multiple provision of one and the same information at different stages of customs clearance of the same goods.

For example, in Order No.104¹ of January 28, 2019 of the RF Federal Customs Service the form of the certificate of inspection of the system of accounting of goods by customs-related officials (customs representatives and owners of temporary storage warehouses and customs warehouses), authorized economic operators and persons owning and using goods undergoing customs clearance procedures envisaging inventory accounting, which suggests utilization of the data of the system of accounting of importers and other persons for customs clearance purposes, was approved.

Resolution No. 1005² of August 2, 2019 of the Government of the Russian Federation sets the rules of application of the general guarantee for the payment of customs duties; in compliance with these rules the sum of provided financial guarantees for the payment of customs duties on all obligations to customs authorities can be 5% lower than the prospective amount of the debt on customs payments in carrying out of transit operations. This advantage can be taken only by companies whose charter capital is minimum RUB 100 million and if they meet other applicable requirements. Though, as compared with the terms of provision of global guarantees in other countries, these rules yield an insignificant advantage (for example, the EU legislation in respect of persons meeting the applicable requirements provides for the reduction of the size of the global guarantee by 30%, 50% or even 100% as compared with the sum of the customs debt and not only in case of a transit operation³ alone), the first step was made towards utilization of the analysis of risks of evasion of customs duty payments in determining the size of the global guarantee.

Regulations were approved on setting the procedure for application of the fall-back method of assessing the customs value of goods⁴ (method 6), which is most commonly used in adjusting the customs value; the procedure for renewal of tariff preferences⁵; the procedure for applying FEACN classification codes in respect of some goods on which disputes may arise as regards classification thereof in declaring.⁶

¹ Order No.104 of January 28, 2019 of the RF Federal Customs Service “On Approval of the Form of the Certificate of Inspection of the Existence of the System of Accounting of Goods and Maintenance of the Record Keeping of Goods, Procedure for Completing It and Introduction of Changes (Additions) in Such a Certificate.”

² Resolution No. 1005 of August 2, 2019 of the RF Government “On the Procedure for Applying General Guarantee for Fulfillment of Obligations as Regards Payment of Customs Duties and Taxes Provided that All Customs Clearance Operations are Carried Out in the Territory of the Russian Federation and Identification of Cases and Conditions, in Which the Total Amount of Customs Duties, Taxes and Payment Obligations Secured by Such a General Guarantee Exceeds the Size of the General Guarantee and the Limits of Such an Overrun.”

³ Article 84 of the EU Commission’s Regulation 2015/2446. URL: http://data.europa.eu/eli/reg_del/2015/2015/oj

⁴ Resolution No.138 of August 6 of 2019 of the Collegium of the Eurasian Economic Commission “On Application of the Fall-Back Method (Method 6) in Estimating the Customs Value of Goods.”

⁵ Resolution No.64 of February 22, 2019 of the Council of the Eurasian Economic Commission “On Establishment of Cases and Conditions of Renewal of Tariff Preferences.”

⁶ Order No.28 of January 14, 2019 of the RF Federal Customs Service “On Classification of Individual Goods in Compliance with the Eurasian Economic Union’s Foreign Economic Activity Commodity Nomenclature.”

Order No. 541¹ of April 1, 2019 of the RF Federal Customs Service defines the rules of utilization of the “Seaport” Web portal’s software for the receipt and processing of the electronic information and documents at the arrival and departure of sea vessels at harbor border crossing points. Plans call for preliminary (prior to a sea vessel’s arrival) analysis of the information both on the vehicle and transported goods, as well as customs authorities’ decision options to be taken on the basis of the findings of such an analysis, including the possibility of a preliminary permit to be granted for unloading the vessel or placing the transported goods under the transit customs clearance. It is arranged that the preliminary supplied information is used for transit customs clearance and temporary import (export) of vehicles. At the same time, it is not expected to use the preliminary e-information for carrying out other customs clearance operations (temporary storage and customs declaration). Also, no provision is made for by the abovementioned order in respect of the utilization of the “Seaport” Web portal for the exchange of e-information with other supervising authorities at harbor border crossing points.

Order No.150n² of September 20, 2019 of the RF Ministry of Finance sets the rules of carrying out customs clearance operations related either with registration of the goods declaration submitted in an electronic format or denial of such registration by means of the Single Automated Information System of Customs Authorities through formation of an e-document without customs officials’ involvement. Order No.901³ of June 3, 2019 of the Federal Customs Service sets the procedure for utilization of the personal account and organization of the exchange of e-documents and (or) data between customs authorities and customs applicants, freight carriers, persons engaging in customs clearance operations, approved economic operators, rights holders and other persons and defines the main guidelines for application of the “Personal Account” automated sub-system and the rules of granting interested persons an access to the sub-system’s functional capabilities.

The role of the Public Council of the RF Federal Customs Service⁴ as an authority carrying out public control and consulting networking between customs authorities and businesses over various aspects of customs administration has largely increased. The Public Council’s meetings deal both with foreign trade operators’ most topical issues in their day-to-day operations and customs authorities’ strategic planning issues. In particular, in 2019 the introduction of new technologies of goods declaring via e-declaration centers (EDC) was discussed at the meetings of the Public Council. At the first stage of a switchover to new forms of networking between customs authorities and foreign trade operators there were some failures that caused delays in

¹ Order No.541 of April 1, 2019 of the Federal Customs Service “On Approval of the Technology of Customs Clearance Operations in Respect of Vessels Used for Merchant Shipping Purposes, as Well as Goods and Transport Vehicles, which Move Across the Customs Border of the Eurasian Economic Union with Utilization of the Single Automated Information System of Customs Authorities and Recognition as Inapplicable Order No.892 of September 12, 2001 of the State Customs Committee of Russia “On Approval of the Guidelines for Customs Clearance and Customs Inspection of Vessels Used for Merchant Shipping Purposes, as Well as Goods Transferred by Those Vessels Across the Customs Border of the Russian Federation.”

² Order No.150n of September 20, 2019 of the RF Ministry of Finance “On Approval of the Procedure for Carrying Out Customs Clearance Operations Related Either with Registration of Goods Declaration or Denial Thereof by Means of Customs Authorities’ Information System.”

³ Order No.901 of June 3, 2019 of the RF Federal Customs Service “On Approval of the Procedure for Utilization of the Personal Account and Organization of the Exchange of E-Documents and (or) Data Between Customs Authorities and Customs Applicants, Freight Carriers, Persons Engaging in Customs Clearance, Authorized Economic Operators, Rights Holders and Other Persons, as Well as the Procedure for Receiving Access by Customs Applicants, Freight Carriers, Persons Carrying Out Customs Clearance, Authorized Economic Operators, Rights Holders and Other Persons to Personal Account.”

⁴ URL: <http://www.osfts.ru/>

registration of customs declarations and release of goods. Members of the Public Council were asked to take an active part in the debates and development of the draft of the “Strategy of Development of the RF Customs Service till 2030.”

Another consulting venue between the business and state authorities to upgrade customs procedures is the Customs Administration Expert Panel working within the framework of the Business Climate Transformation activities.¹ The plan of actions which is regularly updated at least twice a year is aimed at solving the following objectives:

- create conditions for speeding up a switchover to electronic exchange of documents between foreign trade operators and state supervising authorities;
- upgrade efficiency of utilization by state supervising authorities of the risk management system;
- cut the length of all customs clearance procedures related with import of goods and transport vehicles in the Russian Federation and export thereof out of the Russian Federation;
- reduce the share of the shadow volume of imported goods on the Russian market;
- promote attractiveness of seaports of the Russian Federation.

The Expert Panel’s agenda includes the following issues: exclusion of duplication of the information provided in an electronic format or on hard copies, except for cases of identification of risks in respect of individual supplies in compliance with state supervising authorities’ risk management system; switchover to electronic exchange of documents in carrying out border, customs and other types of control at all border entry points, as well as locations of customs clearance operations; legal regulation and introduction of random control operations in carrying out state federal veterinary checks both at the stage of arrival and the stage of release of goods in accordance with the declared customs procedure based on the risk-oriented approach in respect of goods which are subject to examination.

At the same time, despite substantial progress made in customs administration as regards introduction of information technologies in customs clearance procedures some disputable issues and unsolved problems remain.

Advance payment of customs duties and taxes is a non-tariff trade barrier and noninterest bearing financing by importers and exporters of the budget.² The updated customs legislation provides for a deferral of customs payments. In addition, the right to pay customs duties is actually granted to persons who are allowed to submit a customs declaration after the release of goods. At present, this category of persons includes only approved economic operators (AEO) (as of October 1, 2019 there were only 166 organizations attributed to AEO³), as well as those persons who engage in transferring across the border perishable goods, goods required for liquidation of the consequences of natural disasters and accidents and similar goods. The Eurasian Economic Commission is entrusted with the authorities to identify both categories of goods which can be released prior to the submission of the declaration and the criteria which persons responsible for the transfer of such goods have to comply with. Before these authorities start to be carried out in the territory of the Russian Federation, the RF Government has the

¹ Instruction No.20-r of January 17, 2019 of the RF Government (as amended on August 10, 2019). URL: <http://economy.gov.ru/wps/wcm/connect/e608035d-3483-489b-b560-5cd4e2e85a34/20-p+ot+17.01.2019+TДК.pdf?MOD=AJPERES&CACHEID=e608035d-3483-489b-b560-5cd4e2e85a34>

² In the classification of non-tariff measures by the United Nations Conference on Trade and Development (UNCTAD), a down payment request is attributed to financial non-tariff trade-restricting measures. See International classification of non-tariff measures. Geneva, United Nations, 2019. URL: https://unctad.org/en/PublicationsLibrary/ditctab2019d5_en.pdf, c.36

³ URL: <http://customs.ru/folder/720>

right to determine such categories and criteria. However, a full-scale modification of customs administration technologies, such as postponement of customs payments till the release of goods, is not specified so far in the plans of the RF Ministry of Finance and the Federal Customs Service.

On December 28, 2018, the Concept of Establishment and Functioning in the Russian Federation of the System of Marking of Goods by Means of Identification and Movement Traceability Marks was approved by the Resolution of the RF Government.

In the Concept, “traceability of goods movement” means a complex of actions facilitating the registration of the movement of goods through a commodity distribution network from the date of identification marks or a check (identification) symbol being applied, as well as automated provision of legally important data on operations with a commodity unit and processing thereof by the state information system. The Concept envisages that the organization of marking of goods and tracing the movement thereof is based on the principle of expediency of marking in respect of the specific group of goods and the need to ensure the minimization of costs of participants engaged in merchandise turnover in case of marking.

By Resolution No.792-r of April 28, 2018 of the RF Government, a list of 11 commodity groups subject to mandatory identification marking starting from 2019 was approved. It includes the following: tobacco products (despite the existence of excise stamps), perfume and eau de toilette (despite special regulation of the turnover of the specified products in compliance with the legislation on the turnover of alcoholic beverages and alcohol-containing products), tins and tire casings, genuine leather garment, jersey blouses, coats and jackets, bed-linen, footwear, cameras and dairy products. In addition, individual regulations set requirements in respect of marking of furs, precious metals, jewels and articles made thereof¹ and pharmaceuticals.²

The RF Chamber of Commerce and Industry has carried out a survey of industry business associations. Market participants’ opinions have divided. For example, though the marking of pharmaceuticals is supported, it is stated that there are problems related with frequent modification of requirements and unavailability of the infrastructure.

Representatives of perfumery products refer to the fact that the market is already overregulated and the product turnover is controlled by Rosbotrebnadzor, Rosalkogolregulirovanie, Rosakkreditatsia and the RF Federal Customs Service. In addition, retail trade in such products is mainly carried out by small businesses and individual entrepreneurs which are quite sensitive to any additional costs.

Dairy product producers point justly to the fact that Rosselkhozadzor already carries out the monitoring of traceability of products with the use of the Mercury monitoring system. They indicate that the cost of the barcode (50 kopeks) in the prime cost of each dairy product packing compared to the prime cost of a fur product and even a packet of cigarettes is by far higher.

Though Soyuzlegprom supports the idea of marking goods produced by the light industry as a measure of prevention of illegal imports and illegal goods turnover, it states that the industry, regulators and supervisors are unprepared for introduction of mandatory marking within the specified time-limits. Opinions of representatives of the shoe-making industry divided. However, they pointed out that problems were caused by the fact that requirements to marking were often modified and the system did not work smoothly.

¹ Resolution No.321 of March 24, 2018 of the Government of the Russian Federation “On Testing the Marking of Individual Types of Precious Metals, Jewels and Articles Made Thereof.”

² Federal Law No.61-FZ of April 12, 2010 “On the Turnover of Pharmaceuticals.”

Federal Law No.386-FZ of December 2, 2019 ratifies the Agreement on the Mechanism of Tracing of Goods Brought into the Customs Territory of the Eurasian Economic Union. In the abovementioned Agreement, “traceability” is already defined as organization of accounting of goods subject to traceability and operations related with turnover of such goods with national systems of product traceability used.

Resolution No.807 of June 25, 2019 of the RF Government “On Testing Traceability of Goods Produced in the Territory of the Russian Federation in Compliance with the Customs Procedure for Domestic Consumption Output” sets the main lines of ensuring traceability of goods on the basis of collection of the information on goods and utilization of the goods accounting data of participants engaged in goods turnover. For the sake of testing, three groups of commodities were selected: household appliances, baby carriages and some types of special equipment. The test findings will be available in 2020, but from international practice it is known that the analysis of information with utilization of modern information technologies can be much more effective than marking each unit of product.

A new situation emerged in the wake of the economic recession requires from the customs system a significant reduction of administrative interference into the process of entry and exit of goods amid retaining the level of the customs control reliability. The new conditions require, on the one hand, reduction of excessive costs incurred by businessmen involved in the foreign economic activity and, on the other hand, optimization of the customs clearance procedure excluding at maximum personal contract between the business representatives and controlling bodies reveal underegulated issues and shortfalls of the system.

Such measures are:

- measures aimed at speeding up goods clearance: transfer of the control measures (review of documents and information) to the stage after the goods clearance in the form of desk audits, reduction of cases of examination and inspection of goods where it is not due to stop goods banned or restricted to entry; put in place in customs, regional customs agencies and FCS of Russia ‘hot lines’ by way of phone and electronic communication where businessmen could lodge a complaint against the actions of customs checkpoint officers who delay goods clearance;
- completely avoid in customs operations the need to submit written applications by the foreign economic activity participants which require visiting customs bodies in order to obtain the required permissions in the form of a resolution by the corresponding official (for example, application to the name of the head of the customs body regarding a preliminary goods examination which are under customs control, on a temporary entry of reusable packaging, on extension of the timeline for customs transit, on submission of the license original on entry-exit of goods, etc.);
- remove from the customs bodies the functions to additionally change and charge VAT where on the results of customs control after the goods clearance the customs body decides to raise the amount of customs payments (needs introduction of amendments in the Tax Code of the Russian Federation and the Federal law “On Customs Regulation in the Russian Federation and on the Introduction of Amendments in Certain Legislative Acts of the Russian Federation.”
- revision of administrative elements of violation and sanctions for their violation by replacing administrative penalties with administrative warning imposed in a simplified manner where a company admits a violation in case of small administrative violations;

- suspension of customs inspections, administrative proceedings on administrative violations for the period of imposition of restrictions for movements of individuals.