Modern Problems and Ways of Development of Public Customs Control in Russia

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Abstract

Annotation. The article is devoted to the analysis of modern problems and ways of development of public customs control in Russia. The role and importance of the institution of public control in the system of legal guarantees for the implementation, protection and defense of the system of constitutional principles, the system of human and civil rights and freedoms, as well as the rights and legitimate interests of public associations and other non-governmental non-profit organizations is substantiated. The analysis of points of view in scientific and educational literature on the possibility of public customs control in Russia, its grounds and limits is carried out. The possibility and necessity of functioning of public control in the customs sphere are substantiated, the author’s definition of the concept of “public customs control” is given. The modern problems hindering the implementation of public customs control in Russia are formalized and analyzed: the lack of formalization of this institution of civil society in the Constitution of the country; the failure to consolidate the institution of public customs control in customs legislation; the removal from the subject of Federal Law dated of 21.02.2014 № 212-FL “On the Basics of Public Control in the Russian Federation” of objects related to the field of law enforcement agencies (including customs); the lack of development in the Russian scientific legal doctrine of specific forms, methods and types of measures of public customs control; weak powers of its subjects; weak material and technical database of subjects; weak use of positive foreign experience of civil society control in the customs sphere in their work. The resolution of these problems will require, in particular: the incorporation of the institution of public control into the Basic Law of the country, and its varieties in the customs sphere into the legislation on public control; the expansion of the power of subjects of public customs control and the development of the material and technical base of their activities, taking into account the positive foreign experience of civil society control in the customs sphere; the organization by the Public Chamber of the country of scientific-practical research on the development of specific forms, methods and types of public customs control measures.

Keywords: Modern Problems, Ways of Development, Public Control, Customs Control, Democracy, Russian Federation, Optimization; Budget Control, Tax Control, Financial Control.

INTRODUCTION


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METHODS AND METHODOLOGICAL BASIS OF THE RESEARCH

The methodological basis of the research is a number of scientific methods, in particular: formal-logical; historical-legal; comparative-legal; statistical; sociological; method of studying specific legal situations. The empirical basis of the research was: The Constitution of Russia; norms of international and national legislation; materials of judicial practice, practice of work of subjects of public control; sources of scientific legal doctrine devoted to the analysis of the organization and implementation of public customs control in the Russian Federation.

MAIN TEXT

The existence and development of any modern state is largely determined by the degree of efficiency and effectiveness of the organization and functioning of the apparatus of its public authority, as well as the level of support for the government by the people of a given country. The Constitution of the Russian Federation has established human rights and freedoms as the highest value in the country, which, as we noted in previous researches, corresponds to global trends in positioning human and civil rights and freedoms as a system-forming value of democratic states. [15, p. 1; 16, pp. 93-106] In this regard, the Basic Law of Russia formalized the status of the multinational people of the country as the bearer of sovereignty and the only source of power in the state, exercising its powers through a system of direct forms of democracy (for example, through institutions of free elections and referendums) and indirect forms of democracy (in particular, through the activities of numerous state authorities, local governments and other officials).

However, the constitutional principles (first of all, democracy and participation of citizens of the Russian Federation in the management of state affairs), as well as the entire system of human and civil rights and freedoms (as the highest value in Russia), the rights and legitimate interests of public associations and other non-profit organizations (in which people living in the territory of the Russian Federation have the right to
unite in order to realize their rights, freedoms and legitimate interests), they need a complex system of legal guarantees that ensure their implementation, protection and defense from any unlawful encroachments (both by public authorities and any other subjects of law).

This system of legal guarantees is represented, in particular: a) the constitutional prohibition on the seizure of power and the misappropriation of authority under the threat of bringing perpetrators to legal responsibility; b) a complex mechanism of checks and balances that permeates the entire apparatus of public power in the state, thanks to which the risks of, on the one hand, usurpation of power or illegal the appropriation of authority by any public authorities and their officials, and on the other hand, the uncontrolled exercise of their activities by public authorities; c) the bodies of constitutional control and supervision, which include the head of state (as the guarantor of the Constitution of the Russian Federation, human and civil rights and freedoms), the Constitutional Court of the Russian Federation (as the highest and only body of constitutional justice in the country), the Government of the Russian Federation (exercising control and supervision over executive authorities that are part of a single the system of executive power of the country), the Federal Assembly of the Russian Federation (which has significant control functions over the executive authorities in the country, as well as participates in the formation of the highest judicial authorities in Russia); d) a system of civil society institutions, the most important of which is public control.

Thanks to the institution of public control, formalized in Russian legislation in 2005 (with the adoption of Federal Law dated of 04.04.2005 № 32-FL “On the Public Chamber of the Russian Federation”), citizens of the Russian Federation, as well as public associations and other non-governmental non-profit organizations, have the opportunity participate in monitoring the activities, acts and decisions of state authorities, local governments, state and municipal organizations, other bodies and organizations that exercise certain public powers on the basis of federal laws.

This institution of civil society is carried out in relation to various objects, an exhaustive list of which (as well as an exhaustive list of identifying features) has not been consolidated by the legislation on public control (in particular, Federal Law dated of 21.07.2014 № 212-FL “On the Basics of Public Control in the Russian Federation”).

This circumstance has created significant difficulties in classifying certain spheres of society and the functioning of public authorities in the country as objects of public control. (tab. 1)

<table>
<thead>
<tr>
<th>Public authorities</th>
<th>Local bodies</th>
<th>State and government organizations</th>
<th>Municipal bodies</th>
<th>Private business entities exercising certain powers on the basis of laws</th>
<th>Certain types of public relations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authorized by federal laws for a certain type of activity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Authorized by federal laws to make legally significant decisions (for example, levying an administrative fine)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

One of such objects of public control is the customs sphere. In this regard, the analysis of Russian scientific and educational literature shows the absence of a unified point of view regarding the possibility of functioning public customs control in the Russian Federation, as well as regarding the grounds and limits of its implementation.
Thus, according to a number of authors, public control in the customs sphere can be carried out in relation, for example, to the activities, acts and decisions of customs authorities. [21, pp. 60-66]

However, the research of Federal Law dated of 21.07.2014 № 212-FL “On the Basics of Public Control in the Russian Federation” shows that a number of objects of public control have been removed from its subject matter, including, for example, activities related to ensuring the security of the country, the investigation of crimes. Taking into account the powers of the customs control authorities, it turns out that their activities in this part of the powers are derived from the subject matter of the above-mentioned Federal Law (under the pretext that these issues will be regulated by separate federal laws). (tab. 2)

Table 2. The system of objects of public control in the Russian Federation.

<table>
<thead>
<tr>
<th>Section 1. Objects of public control in respect of which is regulated by Federal Law № 212-FL dated 07.21.2014</th>
<th>Other bodies and organizations endowed by federal laws with the right to exercise certain public powers (Except those indicated in section 2 of the table)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public authorities (Except those listed in section 2 of the table)</td>
<td>Local governments (except those listed in section 2 of the table)</td>
</tr>
<tr>
<td>Certain types of activities as objects of public control:</td>
<td></td>
</tr>
<tr>
<td>- Activities in the field of national defense and state security;</td>
<td></td>
</tr>
<tr>
<td>- Activities in the field of public safety and law enforcement;</td>
<td></td>
</tr>
<tr>
<td>- Police activity;</td>
<td></td>
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<tr>
<td>- Activities of the investigative bodies;</td>
<td></td>
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<tr>
<td>- Activities of the Prosecutor’s Office;</td>
<td></td>
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<tr>
<td>- Activity of the courts;</td>
<td></td>
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<tr>
<td>- Activities related to the execution of punishments;</td>
<td></td>
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<tr>
<td>- Activities related to the control of the turnover of narcotic drugs and psychotropic substances;</td>
<td></td>
</tr>
<tr>
<td>- Activities related to the maintenance of orphaned children and children left without parental care;</td>
<td></td>
</tr>
<tr>
<td>- Activities related to the provision of psychiatric care.</td>
<td></td>
</tr>
</tbody>
</table>

But to date, these federal laws have not been adopted for most of the above-mentioned objects. Moreover, the situation was aggravated by the fact that customs issues are regulated not by the Customs Code of the Russian Federation, but by the Customs Code of the Eurasian Economic Union (and previously the Customs Code of the Customs Union), [26, pp. 92-100] where there is no mention of the possibility of organizing and conducting public control entities of their activities in the customs sphere in the member countries of the Eurasian Economic Union the Economic Union. This was a consequence of Russia’s participation in various regional international organizations, which was accompanied by the unification of customs legislation (this generally corresponds to international trends in the unification and universalization of national legislations). [60, p. 1]

A number of authors, in turn, believe that this type of activity is part of the objects of public control, except, for example, that part of it, which constitutes a state and other legally protected secret. [3, pp. 158-164] Indeed, the lack of enshrinement of this institution of civil society in customs legislation creates difficulties in determining the grounds and limits for the implementation of public customs control measures in the Russian Federation.

According to some scientists, public control in the customs sphere can be carried out only in cases where it is specifically stipulated by customs legislation. [33, pp. 33-40] According to this approach, relations between customs authorities and subjects of public control should be based on paternalistic principles on the part of the state. In practice, this point of view is confirmed by the fact that in fact the only subject of public control that is allowed to carry out public control measures in the customs sphere is the Public Council under the Federal Customs Service, which was created with the direct participation of this Federal Service and is based on its material and technical base.

In our opinion, any activity, acts and decisions related to the organization and functioning of customs relations, first of all, documents, decisions, activities of the Federal Customs Service, its territorial divisions, any bodies and organizations authorized customs legislation for participation in customs procedures (implementation of certain individual public powers in them).
Why is this object of public control so important?

Firstly, the Russian Federation belongs to the number of countries that have a significant (relative to the state's GDP) volume of foreign trade export-import operations, which in recent years has amounted to 20% (of Russia's GDP), and in some historical periods even exceeded these indicators. (tab. 3) [59]

<table>
<thead>
<tr>
<th>The name of the indicator</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>The size of the gross domestic product in billions of dollars (according to the purchasing power parity of the currency) in 2018 prices</td>
<td>4213,4</td>
<td>4284,37</td>
<td>4096,53</td>
<td>4400</td>
<td>4370</td>
</tr>
<tr>
<td>The size of exports in billions of dollars (According to the purchasing power parity of the currency) in 2018 prices</td>
<td>449,564</td>
<td>424,626</td>
<td>338,183</td>
<td>493,344</td>
<td>591,500</td>
</tr>
<tr>
<td>The amount of imports in billions of dollars (according to the purchasing power parity of the currency) in 2018 prices</td>
<td>238,493</td>
<td>247,393</td>
<td>233,729</td>
<td>296,086</td>
<td>259,100</td>
</tr>
</tbody>
</table>

Therefore, this sphere of life of Russian society and the state is one of the main ones that determine the directions of development of both society and the state, as well as the level of well-being of the people.

Secondly, the sustainability of the country's economic development largely depends on the level of compliance with the rule of law in the customs sphere. In many areas, Russia has lost the production technology of certain goods and components, especially in high-tech industries. In this regard, the work of the industrial sector, as well as the service sector, largely depends on foreign supplies of goods, components, and technologies.

Thirdly, the sphere of export-import operations has traditionally historically been one of the most susceptible to corruption both in Russia and in the world. (tab. 4) [59]

<table>
<thead>
<tr>
<th>Years</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dynamics of changes (in % by 2018)</td>
<td>+2,3</td>
<td>+4</td>
<td>+5,7</td>
<td>+5,8</td>
<td>+6,3</td>
</tr>
</tbody>
</table>

Consequently, internal state control in the customs sphere should be complemented by control by civil society in order to minimize the corruption component in the activities of both the customs authorities of public authority and all other participants in customs procedures.

Public customs control should be distinguished, for example, from other forms of public control: tax; financial; budgetary.

Thus, public tax control should be understood as a type of public control carried out by subjects of public control with the direct participation of citizens of the Russian Federation, public associations and other non-governmental non-profit organizations, for control in the field of ensuring the economic security of the country and compliance with state and municipal fiscal interests.

In turn, public financial control should be understood as a type of public control, the essence of which consists in organizing and conducting public control measures for financial and related other types of business entities, including public authorities, state and municipal organizations, other bodies and organizations that exercise certain public powers on the basis of federal laws.

Public budget control in Russia is a type of public control, the essence of which consists in organizing and conducting public control measures in relation to the activities, acts and decisions of subjects of budgetary legal relations caused by the processes of drafting state and municipal budgets, budgets of extra-budgetary funds, their consideration and preparation of reports on their execution (in terms of the legality of education, distribution and the use of these budgetary funds).

In our opinion, public customs control should be understood as a set of public control measures aimed at monitoring, on the one hand, the activities, acts and decisions of the Russian customs authorities of public authority, and on the other hand, ensuring compliance with legislation in the field of customs regulation.
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However, the organization and implementation of public customs control activities are associated with numerous problems, including the following:

Firstly, one of the most important problems is the lack of formalization of the institution of public control in the Constitution of the Russian Federation. This circumstance significantly reduces the authority and importance of this institution of civil society both in the eyes of ordinary citizens and officials of numerous public authorities. The solution to this problem is seen in the need to formalize public control in the Basic Law of the country. It is necessary to detail the concept, principles, forms and types of public control measures. Public control in the customs sphere should be highlighted as the most important type of public control. It is necessary to establish in the Constitution the mechanism of interaction between subjects of public control and public authorities, defining the grounds and limits for the organization and implementation of public control measures (including public customs control).

Secondly, a major problem is the lack of codification of the concept of public customs control both in Russian customs legislation and in the legislation on public control (for example, in the Federal Law dated of 21.07.2014 № 212-FL “On the Basics of Public Control in the Russian Federation”). The situation, as we noted above, is aggravated by the fact that the Customs Code of the Russian Federation was replaced by the Customs Code of the Eurasian Economic Union (to date), which does not even contain any mention of the possibility of organizing and implementing public customs control measures in the member countries of the Eurasian Economic Union. Although in reality such control is carried out. For example, in the Russian Federation, the Public Council under the Federal Customs Service of the Russian Federation is actively functioning.

The solution to this problem is seen, first of all, in consolidating the concept of “public customs control” in legislation. In addition, provisions on public customs control should be included in the customs legislation of the country, as well as the Customs Code of the Eurasian Economic Union.

Due to the fact that many objects of public control, including certain types of activities of customs authorities of public authority (in particular, in the field of state security, their participation in the investigation of customs offenses and crimes) were withdrawn from the subject of Federal Law dated of 21.07.2014 № 212-FL “On the Basics of Public Control in the Russian Federation” Alternatively, it is necessary to develop and adopt a Federal law “On Public Customs Control in the Russian Federation”, which will consolidate the legal basis for the organization and activities of public control in the customs sphere.

Thirdly, a significant problem is the fact that the Russian scientific doctrine of public control does not contain detailed specific forms, principles and types of measures of public customs control, which creates difficulties, on the one hand, in determining its grounds and limits of implementation, and on the other hand on the other hand, in organizing and conducting specific activities of public customs control. The solution to the problem is seen in entrusting the Public Chamber of the Russian Federation with organizing the processes of scientific and practical research in this area. The Government of the Russian Federation should provide financial and organizational support in this matter. After these specific forms, principles and types of public customs control measures are developed, they will need to be incorporated into both customs legislation and legislation on public control.

Fourth, a major problem in the functioning of subjects of public control (including subjects of public customs control) is their lack of real authority. In fact, all their powers are advisory, advisory, and auxiliary in nature. The solution to this issue is seen in the consolidation of a set of real powers in the legislation for subjects of public customs control. Alternatively, they should be given the right to suspend the import and export of various goods from the Russian Federation if there are grounds to believe that these procedures violate customs legislation, or there are signs of a crime in the actions of participants in customs procedures. In addition, subjects of public customs control should be given the authority to bring guilty persons to administrative responsibility.

Alternatively, it is necessary to provide in the legislation on public control the possibility of creating a specialized subject of public customs control, independent of the customs authorities, primarily the Federal Customs Service and its territorial divisions. Existing subjects of public control (for example, the Public Council under
the Federal Customs Service) depend on the customs authorities of public authority, since they were created by them (with their participation) and function on their organizational and property base. The Public Customs Council under the Government of the Russian Federation could exist as a similar subject of public customs control.

Fifthly, a significant problem is the fact that subjects of public control in general, and subjects of public customs control, in particular, have a weak organizational, property, and technical base. This problem is aggravated by the fact that subjects of public control poorly use modern information and communication technologies in their activities. The solution to this problem could be the adoption by the Government of the Russian Federation (after agreement with the Civic Chamber of the Russian Federation) of a set of federal programs aimed at developing the property, financial, material and technical base of subjects of public control, as well as increasing the degree of their use of modern information and communication technologies.

Sixthly, a major problem is the fact that in Russia, in general, the positive foreign experience of civil society control over the apparatus of public power, including in the customs sphere, is poorly used. This type of public control is especially well developed in countries with large export-import turnover (for example, in the countries of the European Union, the USA, Switzerland). In particular, this concerns various interactive forms of implementing public control measures and the creation of specialized subjects of public control in the customs sector. In this regard, the Public Chamber of the Russian Federation should be entrusted with the analysis and adaptation of this positive foreign experience in the control of civil society institutions in the customs sphere. In this process, the Public Chamber can rely on the capabilities of the Ministry of Justice and the Ministry of Foreign Affairs of the Russian Federation. The adapted experience should be incorporated into Russian customs legislation and legislation on public control.

CONCLUSION

In the course of the scientific research, we made a number of conclusions, including the following:

Public control in Russia, which is the most important and most modern type of civil society institutions, acts as a key legal guarantee for the implementation, protection and defense of both the system of constitutional principles (first of all, democracy and participation of citizens of the Russian Federation in the management of state affairs) and the entire system of human and civil rights and freedoms, and as well as the rights and legitimate interests of public associations and other non-governmental non-profit organizations.

In the Russian scientific doctrine of public control, among the main points of view regarding the possibility of public customs control in the Russian Federation, as well as its grounds and limits, it is possible to distinguish: a) this type of activity (acts and decisions) carried out by customs authorities is part of the objects of public control, but in connection with that it is derived from the subject matter of Federal Law dated of 21.07.2014 № 212-FL “On the Basics of Public Control in the Russian Federation”, carrying out public control measures in relation to it requires special consolidation in customs legislation; b) this type of activity is included in the objects of public control except for that part of it that constitutes state and other secrets protected by law; c) public control in the customs sphere can be carried out only in cases where this is specifically stipulated by customs legislation.

The customs sphere occupies a special place among the objects of public control, since: a) the total volume of export-import operations in Russia reaches 20% in relative terms to GDP; b) a significant part of the goods consumed by the population (especially industrial ones) are imported; c) the customs sphere is historically the most corrupt activities of public authorities in Russia and in the world.

Public customs control should be understood as a set of public control measures aimed at monitoring, on the one hand, the activities, acts and decisions of the Russian customs authorities of public authority, and on the other hand, ensuring compliance with legislation in the field of customs regulation.

The organization and implementation of public customs control in the Russian Federation is hampered by a number of problems, including the following: a) the lack of formalization of this institution of civil society in the Constitution of the country; b) the failure to establish the institution of public customs control in customs
legislation; c) the removal from the subject matter of Federal Law dated of 21.02.2014 № 212-FI. “On the Basics of Public Control in the Russian Federation” of an entire system of objects related to the sphere of activity of law enforcement agencies (including customs); d) the lack of development in the Russian scientific legal doctrine of specific forms, methods and types of public customs control measures; a) слабые полномочия его субъектов; f) the weak material and technical database of subjects; g) their insufficient use of modern information and communication technologies by them; h) the weak use of positive foreign experience of civil society control in the customs sphere in their work.

The resolution of these problems will require the organization and implementation of a system of measures, among which the following can be distinguished: a) the incorporation of the institute of public control (with details of its varieties, including public customs control) into the Constitution of the Russian Federation; b) the allocation of public customs control as the most important type of public control in the legislation on public control (in particular, in the above-mentioned Federal Law); c) the incorporation of the institution of public customs control into Russian customs legislation, as well as into the Customs Code of the Eurasian Economic Union; d) the organization by the Public Chamber of the Russian Federation, with the support of the Government of the Russian Federation, of a set of measures to stimulate scientific and practical developments of specific forms, methods and types of public customs control measures (with their subsequent introduction into customs legislation and legislation on public control); c) the expanding the powers of subjects of public customs control (for example, granting them the right to suspend the import and export of goods from Russia if there are signs of a crime in the activities of participants in customs procedures, as well as the right to impose administrative liability measures against perpetrators); f) the creation, as an option, of a specialized subject of public control, the main purpose of which will be the organization and conduct of public control activities in the customs sphere - the Public Customs Council under the Government of the Russian Federation; g) the development and adoption by the Government of the Russian Federation (after coordination with the Public Chamber of Russia) of a set of federal programs aimed at strengthening the material and technical base of subjects of public customs control, as well as optimizing the processes of their use of modern information and communication technologies; h) the organization by the Public Chamber of the Russian Federation, together with the Ministry of Justice of the Russian Federation and the Federal Assembly of the Russian Federation, of the processes of analysis and adaptation of positive foreign experience in the functioning of the institution of civil society control in the customs sphere (with the subsequent introduction of adapted experience into customs legislation and legislation on public control).

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