

## Summary

**Subject matter of the dissertation:** Customs duty as one of the types of customs payments (The using example of the Custom House in the City of Mineralnie Vody).

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**Customer organization:** The Custom House in the City of Mineralnie Vody.

**The relevance of the research topic is** that foreign economic activity acts as an important factor in the financial stability of the country. Collection of customs duties, taxes, foreign-economic activity, excise duties and other payments from foreign trade, represent a significant portion of the revenues of the State budget. Customs payments to the federal budget, about 50% of all listed cash income. On this basis, it should be noted that foreign trade is an important source of resources for the maintenance of the country's economy. One of the most effective tools for controlling and regulating Foreign Trade activities are the Federal Customs Service of Russia, that the fiscal function defined customs legislation. The need to implement the Customs tasks on the replenishment of the federal budget, on the one hand, and the provision of local government forecasts.

**The relevance of the topic.** The study suggested the establishment of a modern system of Customs Administration to implement efficient and effective customs control in order to prevent the violation of customs law and the collection of customs duties in full.

**Objective:**

- to examine the concept and types of customs payments;
- give an overview of customs payments;
- analyse and assess the practical application of the provisions of the regulations, the assessment and collection of customs payments in the system of economic relations;
- identify the range of exaction problems of customs duties;
- develop proposals for improving the system of assessment and collection of customs payments.

**The theoretical and practical importance of the research is** to study the role of customs duties in ensuring the economic security of the country and the creation of positive conditions, providing progressive influence on the development and improvement of foreign economic relations. The significance of this study is that the author is invited to improve the procedure in view of the conclusions reached.

**Results of the research:** The study suggested the establishment of a modern system of Customs Administration to implement efficient and effective customs control in order to prevent the violation of customs law and the collection of customs duties in full.

**Recommendations:** In order to improve the activities of the Russian Customs offers solutions to improve the management of arrears on Customs payments:

- working closely with the bailiffs for execution of decisions of the Customs authorities and the courts;

- the conduct of joint activities with the Federal service for financial recovery in Russia to prepare documents and in the Arbitration Court for the recognition of enterprises and organizations of the bankrupt in accordance with the applicable law;

- preparation of necessary documents for the recognition of bad batches to foreclosure and debt cancellation.

These measures will help resolve arisen before the customs bodies problem character. The results of this study can also be used when working with the participants of Foreign Economic Activity on payroll withholding customs payments.