

## Summary

**The topic of the graduate work:** Modern Trends in the Development of the Customs Control System in the Russian Federation

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**Information about the organization-customer:** Regional Branch of the LLC "VED South", Mineralnye Vody.

**Topicality:** The development of international trade requires bringing Russian customs legislation in line with world standards. One of the important steps towards its unification was the adoption of the Customs Code of the Eurasian Economic Union, which entered into force 1 January 2018. This legal act increased the interest from the customs authorities and businesses involved in international economic activity. It takes into account the directions of the customs policy in the context of the expanding process of Russia's integration into the world economic system.

Despite the high relevance in modern conditions, the issues of customs control still were not sufficiently studied and analyzed. The solution of these problems requires their deep scientific and methodological elaboration.

**Objective of the research:** the complex analysis of modern trends in development of the customs control system in the Russian Federation, identification of existing problems of theoretical and practical nature, and development of possible solutions.

**Aims:**

- to study the concept and legal aspects of customs control;
- to compare relevant forms of customs control;
- to research customs control as a part of the customs process;
- to conduct an analysis of the organization of activities for customs clearance and customs control in the Regional Branch of the LLC "VED South", Mineralnye Vody;

- to analyze the relevant problems of development of the customs control system;

- to identify the main areas for improving the customs control system in the Russian Federation.

**The object** of the study is the complex of social relations emerging in the process of customs regulation.

**The subject** of the study is the modern mechanism of customs regulation.

**Theoretical and practical significance:** the findings and suggestions formulated in the work concerning modern trends in development of the customs control system in the Russian Federation could be used in the further scientific development of the named issue.

**The results of the research and recommendations:**

The main aspects of improving the system of customs control in the Russian Federation include the following:

- Strengthening the system interaction of customs authorities with tax, law enforcement and other regulatory authorities of the Russian Federation, as well as customs services of foreign countries - this will help to provide end-to-end control on the entire path of movement and turnover of goods;

- Developing a management and control system that will allow to verify the correctness, completeness and objectivity of decisions taken during customs control, as well as to increase the personal responsibility of customs officials for their decisions;

- Creating a unified planning system for customs control activities, taking into account labor costs, efficient allocation of customs resources and forecasting of results;

- Improving the material and technical base ensuring the conduct of customs control, as well as expanding the range of information resources used;

- Supporting personnel - special attention should be paid to the quality of professional training of personnel, improvement of their knowledge and skills, and strengthening of work discipline.