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ФОРМИРОВАНИЕ ИНСТИТУТА ПОСТТАМОЖЕННОГО АУДИТА В РОССИЙСКОЙ ФЕДЕРАЦИИ

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Аннотация: В статье проанализировано новое направление таможенного контроля - таможенный контроль с использованием методов аудита.

Ключевые слова: таможенный контроль, посттаможенный контроль, постаудит.

FORMATION OF INSTITUTE OF POST-CLEARANCE AUDIT IN RUSSIAN FEDERATION

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Abstract: The new direction of customs control development - auditbased customs control - is examined in the article.

Key words: customs control, post-clearance customs control, post-clearance audit.

One of the principles of simplification and harmonization of customs procedures, included in the Kyoto convention, is the application of modern methods, such as control based on audit methods.

Audit-based control - measures by which the Customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by persons concerned. System of the customs control should include audit-based control.

In other words, customs control should be conducted using audit-based control.

At the national level the implementation of the use of audit methods in customs control was laid in 2012 year in Strategies for the development of the customs service of the Russian Federation until 2020.

Customs control after release goods in Customs working of Russian Federation is integral element of unified customs control system, which improvement provides for problem solving connected with creation of methodological basis in terms of the method of audit and standardization of the checking activity.

Based on the results of the analysis conducted as a result of the review of the Kyoto Convention with the customs legislation of the

Eurasian Economic Union and the national legislation on audit activities we will introduce or formulate the concept of "post-clearance audit" as a new institute in customs of the Russian Federation:

1. Post-clearance audit can't be instead of customs control.

2. Post-clearance audit conducted independent legal persons and individual entrepreneurs carrying out audit activities.

3. Imported or exported foreign trade operations or the acquisition of imported goods for the conduct of business activities or the implementation of activities in the customs area are not cases for compulsory post-clearance audit.

4. The audit report on the result of post-clearance audit should be permissible and sufficient for use in order to post-clearance audit.

In view of the foregoing that post-clearance audit is conducted by an audit organization or self-employed independent verification financial accounting in order to express an opinion about reliability of such reporting, which should be permissible and sufficient for the purposes of post-clearance audit.

The Federal Customs Service of the Russian Federation (FCS of Russia) provides for the practical implementation of controls based

on audit methods in two directions:

First direction:

From 2013 year customs was recommended used some federal rules (standards) of audit activities in carrying out customs control as the main form post-clearance audit:

1. Rule standard №3 «Audit planning» is applied at planning and carrying out customs inspection.

2. Rule standard №2 «Audit documentation» is applied at planning and carrying out customs inspection.

Applying these rules will not be considered as an audit opinion according to the law but it will give a chance to increase the efficiency of system analysis, as a result of information comparison contained in documents which have been submitted exposing goods to customs procedure and other information including accounting information and accounts received according to the law.

Second direction:

From 2016 year FCS of Russia conduct an experiment including a complex of works by usage auditors opinion for customs control.

First stage of experiment was conducting in the period from 14 October 2015 to 14 October 2016, at which working team of FCS Russia developed and recommended to participants of this experiment list of questions subject to check and assessment according audit's rules (standards).

Auditors opinions was explored for permissible and sufficient in order to customs control based on the following criteria, their used and estimation:

1. Estimation financial possibility of legal person, his ability to make payments in full and within deadlines, as well as finance their foreign economic activity.

2. Use in determining extent selective application form customs control.

3. Use in the capacity of additional source of information in implementation control of provide the requirements on entry into the Register legal persons which realize of activities in the customs area.

4. Use by categorized according to Risks Management System.

5. Assessment of the accuracy of the declared customs value.

6. Assessment of the reasonableness of the establishment of the TNE VED codes of the EAES.

7. Assessment of the absence of violations of currency legislation.

8. Other possibilities of use and evaluation.

The results of the first stage of the experiment were recognized as successful. Currently, the second phase of the experiment is being conducted.

Follow theoretical aspects formation of institute of post-clearance audit in Russian Federation and practical results of the work of the FCS of Russia we find it necessary offer the practical use of the auditor's opinions in order to customs control in the financial and economic activities of participants in foreign economic activities at the following example.

Example:

The liberalization of administrative offenses in the customs sphere (violation of customs rules) in the Russian Federation foresee who have committed an administrative violation (established by part 2 of Article 16.2 of the Code of Administrative Offenses of the Russian Federation) may be exempt from administrative responsibility if voluntarily report to violation and he will make a change in customs declaration. As practice shows (on the example of the Samara Customs), the initiation of a case of an administrative offense in accordance with Part 2 of Article 16.2 of the Code of Administrative Offenses of the Russian Federation is most often happen because of unreliable declaration of the code of the TNE VED codes of the EAES or declared customs value.

In such away, the complexity of the methodology for determining TNE VED codes of the EAES or customs value decrease chances of under control person will use of the special right by voluntarily report to violation. The solution to this problem is getting auditor's opinion in order to customs control that will help to make an unambiguous conclusion about the correct classification of goods in accordance with the TNE VED codes of the EAES or assessment of the accuracy of the declared customs value.

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Table 1

Offenses in the field of customs (violation of customs regulations) in the region of Samara customs

Accounting period	Cases of Administrative Offenses On part 2 of Article 16.2 of the Code of Administrative Offenses of the Russian Federation		Total cases of administrative violations in the field of customs (violation of customs regulations)	
	Number, pcs.	Fines, thousand Roubles	Number, pcs.	Fines, thousand Roubles
2014 year	12	109,39	984	9969,43
2015 year	24	884,10	685	9977,49
2016 year	89	468,51	512	5898,37