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Аннотация. В статье исследуется сущность таможенных правонарушений и преступлений в анализе правовой базы Кодекса Российской Федерации об административных правонарушениях (далее – КоАП РФ) и Уголовного кодекса Российской Федерации, а также в рассмотрении работы таможенных органов в рамках реальной практики выявления и пресечения таможенных правонарушений и преступлений.

Ключевые слова: Кодекс Российской Федерации об административных правонарушениях, Уголовный кодекс Российской Федерации, таможенные правонарушения, таможенные преступления, Евразийский экономический союз.

АКТУАЛЬНЫЕ ВОПРОСЫ ТАМОЖЕННЫХ НАРУШЕНИЙ В РОССИЙСКОЙ ФЕДЕРАЦИИ

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Abstract. The article examines the essence of customs offences and crimes, analyzes the legal framework of the Administrative Offences Code of the Russian Federation (hereinafter referred to as the CAO) and the Criminal Code of the Russian Federation (hereinafter referred to as the CC), and also considers the work of customs authorities in the real practice of detecting and suppressing customs offences and crimes.

Keywords: the Administrative Offences Code of the Russian Federation, the Criminal Code of the Russian Federation, administrative offences, criminal offences, the Eurasian Economic Union (hereinafter referred to as the EEU).

RELEVANT ISSUES OF THE CUSTOMS VIOLATIONS IN THE RUSSIAN FEDERATION

The FCS, being a federal executive body, ensures the national security of our country, the threat to which is currently very serious due to the large number of officially registered customs offences and crimes, the criminalization of foreign economic activity, and so on.

The customs authorities are struggling with offenses and crimes in the field of public legal relations in the customs business, as they are endowed with special control and supervisory powers in this area.

When performing these functions, administrative and procedural activities acquire a jurisdictional characteristic aimed at identifying violations of customs rules, applying sanctions to violators and resolving disputes with participants in foreign economic activity.

All types of administrative offences within the competence of the customs authorities are reflected to the greatest extent in chapter 16 of the CAO in the form of 24 articles. In addition, it is worth to note the customs authorities can initiate cases of administrative offences in the areas of entrepreneurial and foreign exchange activities (prescribed by articles 14.10 and 15.25 of the CAO).

According to the statistics of the customs authorities for 2020, about 50% of all cases of customs administrative offences are initiated under articles on the illegal movement of goods of international transportation across the customs border of the EEU, as well as on non-declaration or false declaration of goods.

Other articles of the CAO in this area are rarely used in practice.

As sanctions applied by the customs authorities to offenders who do not declare goods or declare them inaccurately, they are the imposition of administrative fines or confiscation of subjects of administrative offences.

If false or invalid documents are provided, then administrative fines are also imposed with or without confiscation of goods that were the subjects of an administrative offence.

Consider a real example of administrative offence within the Southern Federal District of the Russian Federation.

In June 2022, officials of the Seaport of Azov customs post and employees of the Border Department of the Federal Security Service of Russia for the Rostov Region on a ship from the port of Mersin (Turkey) found about 10,260 undeclared cigarettes among the personal belongings of three crew members (Russian citizens). In relation to these crew members, cases of administrative offences were initiated under 16.2 and 16.3 articles of the CAO.

In addition, there are criminal offences in the customs sphere. Their content is reflected in the CC. Conditionally, they can be divided into 6 groups.

In practice, suppression of smuggling is most often encountered.

It can be cash, monetary instruments alcoholic products and tobacco products, radioactive substances, weapons, cultural values, especially valuable wild animals and biological resources, narcotic drugs, psychotropic substances, etc.

The movement of cash and (or) monetary instruments on a large scale at the customs border of the EAU is punished by a fine or by restriction of liberty.

The illegal movement of alcoholic products and tobacco products is followed by a fine, or forced labor, or imprisonment.

The movement across the customs border of the EAU of poisonous substances, firearms, cultural values, especially valuable wild animals listed in the Red List, narcotic substances and equipment intended for the manufacture of narcotic drugs, etc. is punished by imprisonment with a fine.

In real practice, the following case was identified: in August 2022, employees of the operational-investigative department of the Rostov customs and employees of the FSB of Russia in the Rostov region revealed the smuggling of a strategic product, the «PIKAREL D60» solvent, weighing 20 tons and worth about 2 million rubles.

The company planned to release a strategically important product in the territory of the Russian Federation for domestic consumption without obtaining an appropriate certificate of conformity. However, these illegal actions were promptly suppressed by employees of the Rostov customs. On this fact, a criminal case was initiated under art. 226.1 of the CC RF.

To conclude, it is important to say that that in order to solve customs violations to ensure the economic security of the country, it is necessary to introduce the following measures: increasing the level of professionalism of customs officials, creating increased control and tightening of sanctions against customs offences and crimes.