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Ментюков И. А.

Substantiation of the importance of customs procedures as a regulator of foreign economic activity

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In the process of research, the importance of a complex of customs procedures by means of economic and mathematical tools was proved, 5 possible categories of the status of goods in the course of international trade were revealed, a model of customs procedures as a regulatory and stimulating instrument for the development of the state was developed.

Keywords: customs procedures, import, federal budget, customs payments, regulation, foreign economic activity.

Today, all advanced economies and developing countries have a stable political priority aimed at fostering a trajectory to increase the progressive growth of economic and political ties in the area of foreign economic activity.

Regarding the main above-mentioned emphasis of the international policy of the state, the importance of implementing the administrative tools of the customs sphere increases, wherein the most important component is the complex of customs procedures, which is designed to regulate foreign trade flows and meet the goals of facilitating trade operations.

To my mind, from the point of view of a participant of the foreign economic activity, the complex of customs procedures is a set of alternatives in order to minimize certain costs.

It is fair to judge that there is a dependence between the article status (product as an object of foreign economic activity regulation) and the level of customs regulation measures [2].

The legal status of products plays a huge role in terms of the use of goods in the legal sense both in the customs territory of the EAEU and outside the customs territory. In general, the status of goods can be divided into 5 categories (Table 1).

*Table 1. Categorical variations of product status
(Source: compiled by the author)*

Category	Meaning
1	When placing goods under the customs procedure: a) the imported products (which are imported into the customs territory of the EAEU) acquire the legal status of goods of the Union; b) the exported goods from the customs territory of the EAEU lose the status of the goods of the Union and acquire the status of foreign goods in relation to the domestic market.
2	The status of goods does not change, it remains the same.
3	Articles receive limited rights to use them.
4	Lack of access to the domestic market in terms of consumption and sale of such goods (it can be in the customs territory of the EAEU and (or) transported, but strictly under customs control).
5	Dynamic change in the status of products in the process of turnover in the customs territory of the EAEU or outside it (the status can change when this product is placed under another customs procedure in one or more batches (for instance, to complete the operation of the initially selected customs procedure indicated in the customs declaration))

Thus, the customs procedure occupies a key place in the functionality of the customs regulation of foreign economic activity, it creates legislative barriers, the boundaries of which are determined by the status of products, the conditions and procedure for using goods in domestic and foreign markets.

The declarant can independently choose and change the customs procedure. From my point of view, this allows to maneuver the whole complex for the purposes of regulating foreign economic activity. It also helps to legally confirm the procedure for performing operations in the customs sphere and determine it.

In my opinion, customs procedures are the guarantor of a country's fiscal activity. This hypothesis needs to be tested. The research will be done with respect to customs procedures providing for the collection of import customs duties. In this way, we have conducted a correlation analysis between the indicators of accumulated import customs payments to the federal budget of the Russian Federation and the indicators of the formation of a revenue item of the state budget based on the information provided by the Ministry of Finance of the Russian Federation for 2006 – 2019 (Figure1) [3].

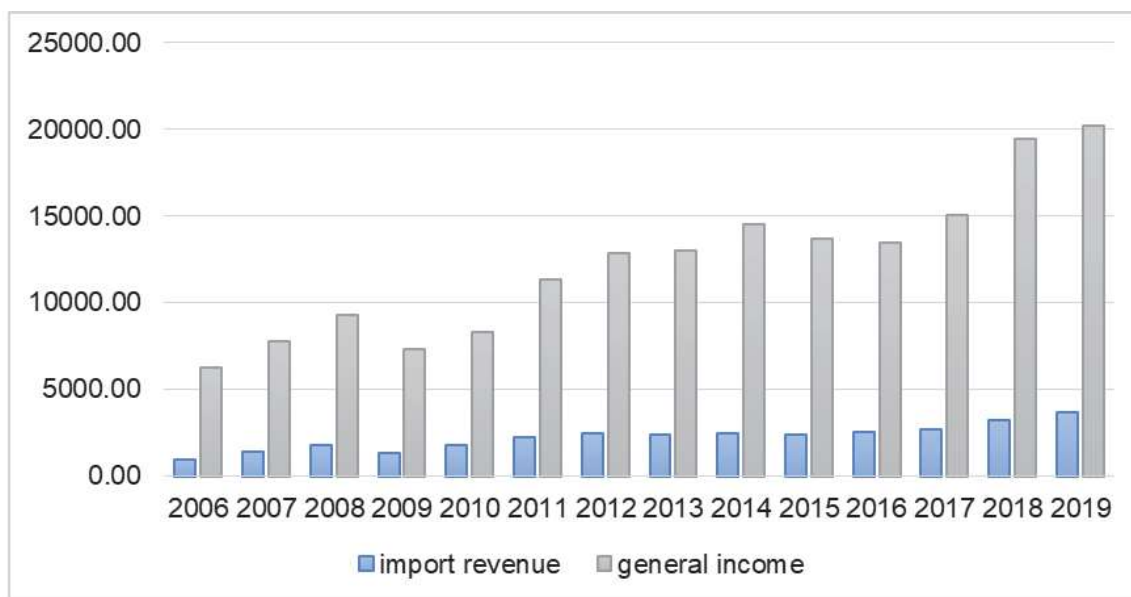


Figure 1. Federal budget revenues from import customs payments and total revenues of the state budget of the Russian Federation (billion rubles)

It can be noted that the largest surge in federal treasury revenues was provided in 2011 and amounted to 37% as compared with 2010, as well as in 2018 and amounted to 19,454.4 billion rubles, all in all 29 units in percentage terms as compared with the previous one. The statistics demonstrated that the growth of the state budget revenue item continued in 2019 and as compared with 2018 increased by 3.8%.

It is significantly that in 2011 and 2018 the federal budget revenues from import customs payments amounted to an impressive growth. In 2011 – 2236.7 billion rubles or 25% as compared with 2010. In 2018, the growth was 18% as compared with the previous one. In 2019, the growth of income from import customs payments also continued and amounted to 3,638.4 billion rubles, which is equivalent to 13 percent as compared with 2018.

In general, graphical information and mathematical calculations show almost identical changes associated with the growth and decline in income indicators within the periodical dynamics.

It is necessary to use the correlation coefficient depending on the type of connection or the type of scale of the studied indicators to implement the first stage of an econometric study.

Therefore, let us define the type of this connection (Figure 2):

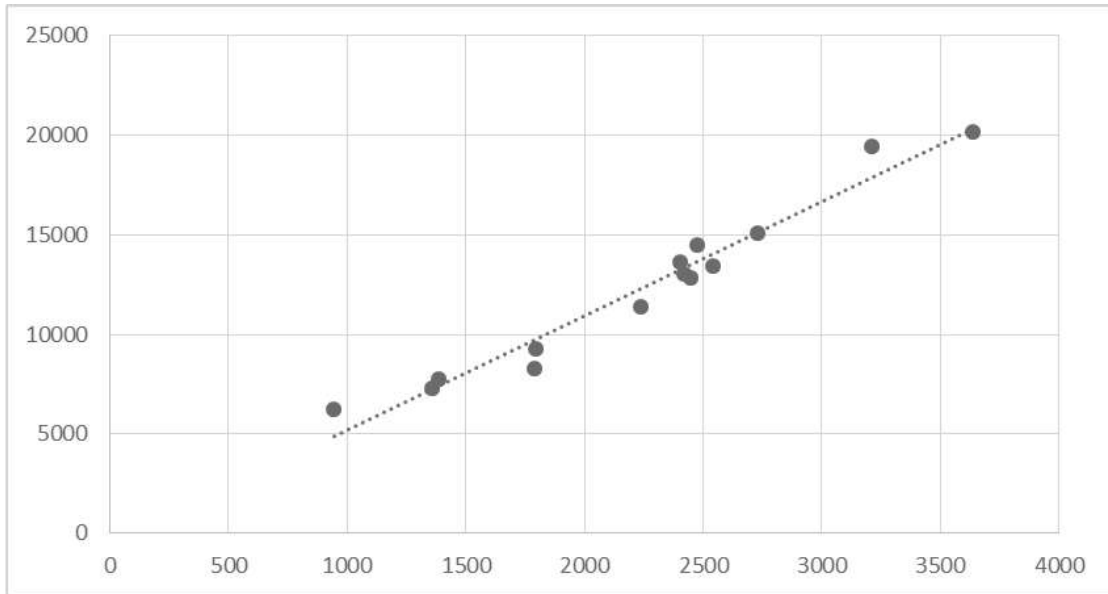


Figure 2. Linear connection of compared indicators for 2006 – 2019 (billion rubles)

The graphical interpretation reflects the form of a linear relationship with the approximation reliability factor $R^2 = 0.9607$, which indicates a high degree of compliance between the trend model and the given data. Therefore, we ought to apply the Pearson correlation coefficient and the following algorithm to obtain adequate significance of the established dependence of indicators (Fig.1). The results are presented in table 2.

Table 2. Estimation of the impact of accumulated customs payments by means of the import procedure on the formation of a revenue item of the state budget

Econometric research		
The results of the correlation analysis		
Formula	The result of the calculation according to the established formula	The interpretation of the result
$r = \frac{\sum_{i=1}^n (x_i - \bar{x}) \times (y_i - \bar{y})}{\sqrt{\sum_{i=1}^n (x_i - \bar{x})^2 \times \sum_{i=1}^n (y_i - \bar{y})^2}} \quad (1)$	0,98	demonstrates a strong direct linkage between the income of the state budget of import customs payments and the formation of budget revenues of the Russian Federation
$r' = r \times \left[1 + \frac{1-r^2}{2 \times (n-3)} \right] \quad (2)$ <p>this formula (2) is used to correct the result obtained from formula (1), because the sample size is 14 compared pairs (n = 14), i.e., n<100</p>	0,982	the result of the calculation confirms the presence of a close and direct dependence of the compared indicators
$u = \frac{1}{2} \ln \frac{1+r'}{1-r'} \quad (3)$	2,35	empirical implication - necessary to compare it with its critical (ua(n))
$u_a(n) = Z_{1-\frac{\alpha}{2}} \times \frac{1}{\sqrt{n-3}} \quad (4), \text{ где}$ <p>- Z_{1-α/2} – quantile of rationing: Z_{1-α/2}= 1,960 for α=0,05 and Z_{1-α/2}= 2,576 for α = 0,01.</p> <p>The correlation is significant if u>u_a(n)</p>	u_{0,05} = 0,588 u_{0,01} = 0,773	u>u _a (n) ⇒ h ₁ , the correlation is significant

Source: compiled by the author on the methodological basis for the correlation analysis [1] and statistic data of the Ministry of Finance of Russia (Fig. 1)

Thus, the application of customs procedures that legally regulate the payment of import customs duties occupy one of the leading positions in ensuring the revenue side of the federal budget.

Furthermore, the totality of customs procedures is also aimed at providing well-thought-out solutions to general economic problems, this manifests their role as

a regulator that stimulates the development of the socio-economic growth of the state.

An example is the customs procedure for processing in the customs territory, which contributes to the placement of production orders by foreign entrepreneurs on the territory of the EAEU and the Russian Federation (in particular). This procedure allows to load free production capacities of our country and practically use technical equipment in the technological process of processing operations in the customs territory of the EAEU, in fact, a reasonable motivation is created to increase the level of efficiency of the productive forces.

The right decision is to formalize a mechanism that reveals the essence of the complex of customs procedures as an effective way to coordinate the economic activity of the country, including foreign economic activity. It is advisable to reflect the result in the form of a schematic drawing (Figure 3).

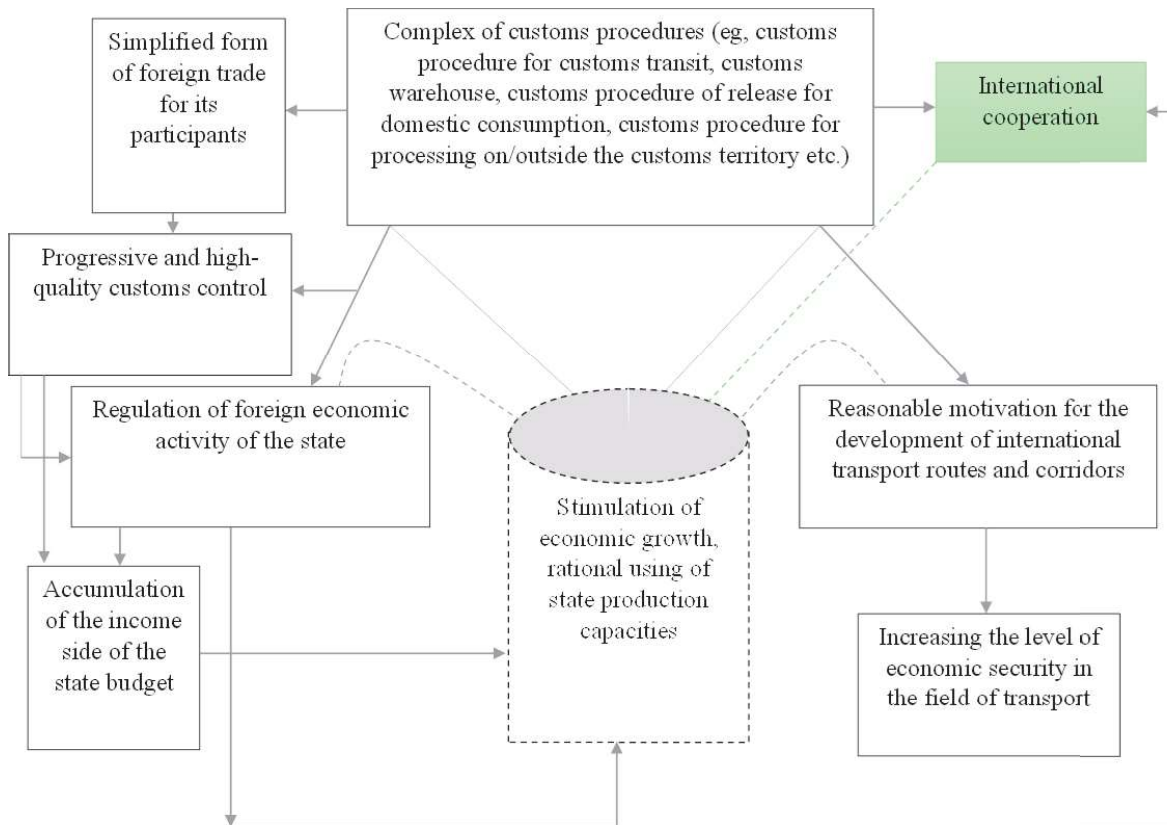


Figure 3. Model of the economic essence of customs procedures as a regulatory customs instrument (Source: compiled by the author)

Thus, we are able safely to say about the importance of customs procedures in the system of measures of customs regulation and the significance of their application for the comprehensive progressive development of international trade of a state focused on the constant modernization of the mechanisms for

implementing Russia's foreign economic activity as a member of an interstate economic association.

Summing it up, the complex of customs procedures can serve as a support for economic growth and act as a catalyst for growth rates. It also deals with the economic purposes of the state and solves many issues of regulatory aspect as well as the customs control.

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