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CUSTOMS PAYMENTS: FACTORS AND TRENDS

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The timeliness of the research subject arises from the significance of customs payments for the development of the external trade, in supplementing the federal budget of the Russian Federation and the direct relation between the share of customs payments in the structure of the federal budget and the amount of the federal budget. The goal of the research is to identify the factors of customs payment dynamics.

Registration of customs payments is vital to provide economic security and modern developments in Russia. It is largely due to the fact that the country's budget policy is extremely hard-line, especially regarding the issue of supplementing the budget revenues. So, in this connection, timely and full customs payments and duties, as one of the components of the customs activities of the state, are important in a completely different way: they are crucial for the development of an effective system of the country's economic security.

Regulation of external trade relations is an intrinsic function of any state. Any integration initiative is bound to prove a success, if there is a properly functional and duly authorized integration body that has access to all the resources necessary to solve any problems set. Within the EEU, these activities are carried out by the Eurasian Economic Commission.

One of the main activities of the Eurasian Economic Commission is registering and allocating import customs duties; customs tariff and non-tariff regulation; customs management. Therefore, it is the Customs Service of Russia that has to pay attention to comprehensive research and dynamics of customs payments, since they are the key factors ensuring that customs payments are collected complete and registered properly.

Let us look at the dynamics and structure of the customs payments within the period from 2005 to 2015.

Table 1

Dynamics and structure of customs payments from 2005 to 2015

Customs payment	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Total amount of customs payment, trillion rubles,	2.10	2.86	3.25	4.70	3.52	4.33	6.03	6.58	6.57	7.10	5.01
Import duty, in % to the total	12.89	11.93	15.00	13.30	13.00	13.09	10.50	10.00	9.09	8.00	9.67
Export duty, in % to the total	64.31	66.19	56.39	60.90	57.00	57.93	61.50	62.20	61.81	65.31	55.52
VAT, in % to the total	20.25	19.54	25.72	23.30	24.00	25.73	23.30	23.70	23.79	22.97	32.82
Excise duty, in % to the total	0.84	0.60	0.80	0.80	1.00	0.69	0.80	0.80	0.87	0.85	1.12
Customs duties, in % to the total	1.72	1.74	2.09	1.70	0.50	0.26	0.39	0.33	0.44	0.29	0.87

Source: calculated by the author based on the data from [1].

According to the Table 1, customs payments dynamics is unstable: the peak is at 2014 (7.1 trillion rubles), whereas the lowest point of the period being analyzed is 2005 (2.1 trillion rubles). The decrease in the amount of customs payments in budget revenues has to do with the fact that in case of foreign trade transactions prices for goods are calculated in foreign currencies, whereas customs payments, which go to the federal budget, are calculated based on customs values in rubles. However, export prices for oil and the exchange value of ruble made it possible to increase the amount of payments to the budget.

Over the past 10 years, the main share in the budget receipts from customs payments has always been export customs duties. Nevertheless, there is a trend signaling a decrease in their amount: in 2005 it was 64.31% but in 2010 it became 57.93% which fell even further in 2015 amounting to 55.52%.

These indicator values in the period from 2005 to 2010 have to do with changing conditions on the global primary energy markets which were caused by the global financial and economic crisis: the amount of the export customs duties plummeted against the background of decreasing demand for Russian export goods. The 2010-2015 drop in the amount of this payment resulted from the current tax policy which involves a shift from export duties to domestic taxes in the oil industry taxation.

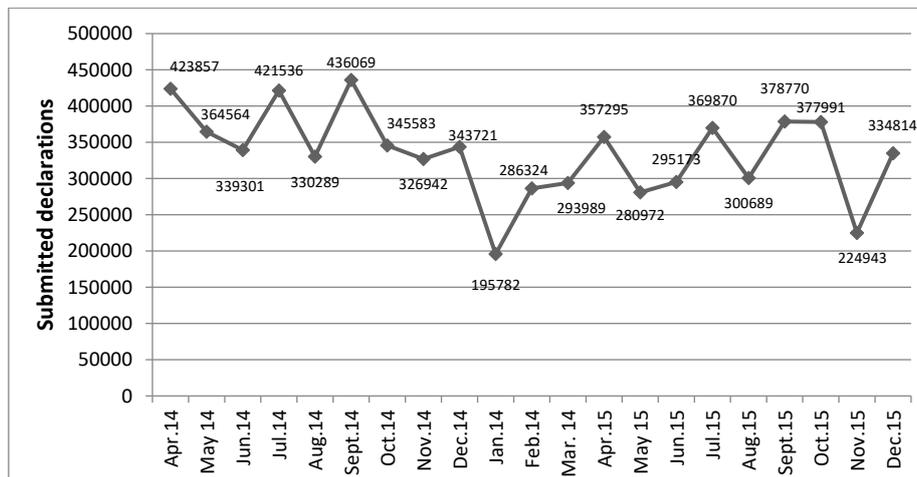
The greater part of the receipts from export customs duties comes from export crude oil duties, whose share had been steadily decreasing starting from 2010 and by 2015 comprised about 51% of the export customs duties amount. Of importance are also export duties on goods produced from oil (so called oil products) and export duties on natural gas: their relative shares were 26.92 and 19.87%, respectively. Besides, the role of the export of oil products has been constantly becoming more important for the total amount of export customs duties: on the whole, in 2005-2015 their share has increased by over 12%. The changes in the shares of export duties on natural gas and of other customs duties did not show any clear tendency and, therefore, have not influenced the final amount of export customs duties considerably.

The second most important factor affecting the revenues of the federal budget is the VAT on imported goods. It is worth mentioning that the amount of this payment has been steadily increasing over time. In 2005, this tax accounted for about 20% of all customs payments; in 2010, its amount was over 25% and in 2015, it has reached a record 32.82% (Table 1).

The reasons for the structural changes in this case are similar to those regarding the receipts from export duties: during the crisis of 2007-2009, the receipts from VAT were less volatile as compared to the amount of the export duties, and now, due to the current tax policy, budget receipts gradually relocate from export customs duties to payments charged for imported goods.

The shares of other customs payments cannot be characterized by a certain pattern of changes. In this situation, the payment which contributes to the revenues of the federal budget the most is the import customs duty: in 2005, 2010 and 2015 its relative share was 12.89%, 13.09% and 9.67%, respectively.

One of the most important factor of customs payments dynamics is the value of declared goods and vehicles transported over the customs border of the Customs Union (Picture 1).



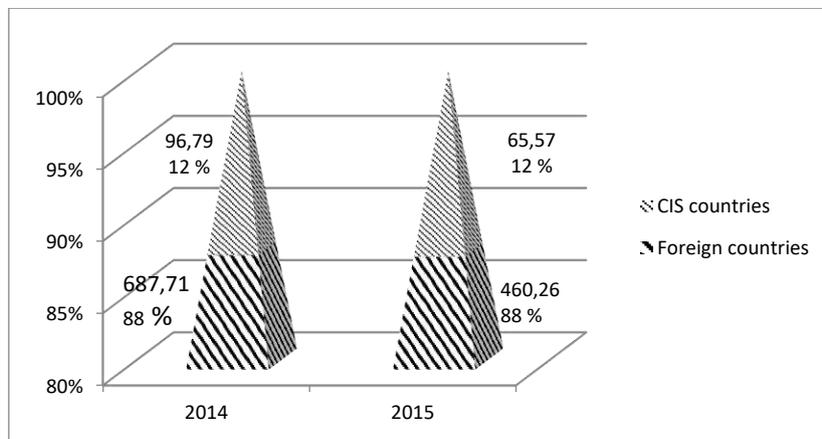
Picture 1. The value of declared goods and vehicles transported over the customs border of the Customs Union from April 2014 to December 2015. Source: [2].

According to the Picture 1, the value of declared goods and vehicles transported over the customs border of the Customs Union has decreased from 4.27 million in 2014 to 3.9 million in 2015 (Source: web-site of the Federal Customs Service of Russia). The reasons for the decrease in the number of customs declarations submitted in 2015 compared to 2014 were the following:

1. Decrease in the production of many types of goods in Russia;
2. Sanctions of some European countries against Russia;
3. Deterioration of relations with Ukraine and other countries.

All of this led to a decrease in the total value of foreign trade which became the major reason for a decrease in the amount of revenues which proceeded to the budget.

In the section below we analyze the structure of Russia's external trade within the period from 2014 to 2015.



Picture 2. The structure of Russia's external trade within the period from 2014 to 2015 (in billions of dollars). Source: [4]

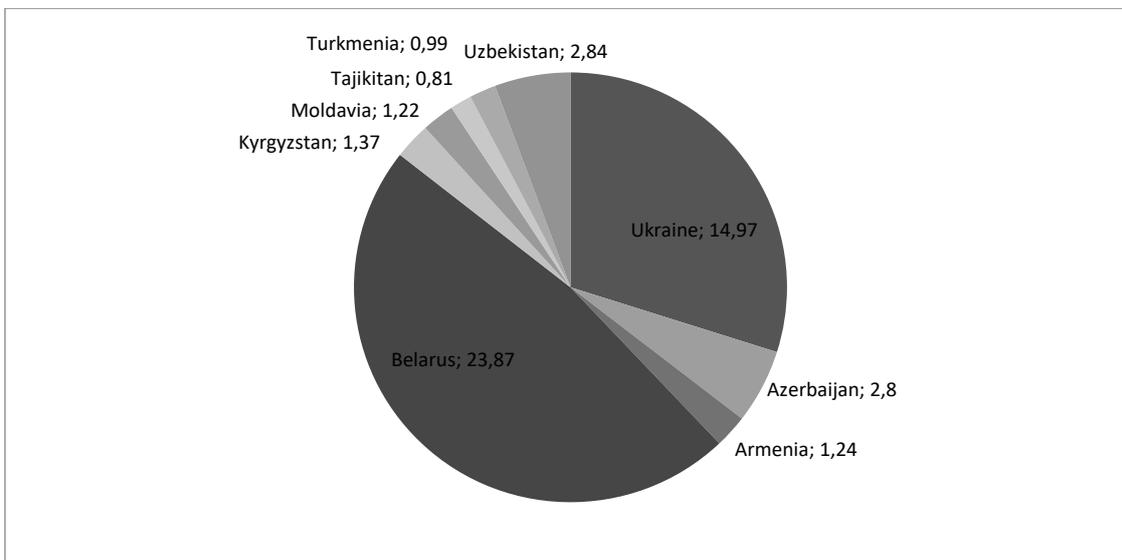
The structure of foreign trade remained the same: 12% account for the CIS countries and 88% -- for other countries. The foreign trade turnover also saw a similar decrease of about 30%.

Despite the fact that the trade with post-Soviet countries became more active and the Eurasian Economic Union continued its development in 2015, the trade with the CIS countries decreased considerably: the export decreased by 30%, and the import decreased by 27%. In addition, 2015 saw not only a decrease in oil prices but also a decrease in the prices for other resources, such as ferrous and non-ferrous metals. This resulted in reduced indicators and a cutback in production in many countries.

In 2015, foreign trade indicators have reduced for all CIS countries, including the major trade partner Belarus. The export decreased by 24%, and the import decreased by 30%. It was mostly mineral fuel, metals and chemical products whose amount of export has decreased.

Separately, one should point out the situation with foodstuffs: after Russia had introduced the foodstuffs embargo, the export of Belorussian meat, milk, fruit and vegetables increased considerably. However, due to the devaluation of ruble, an increase in their import nowadays could only be observed in volume terms.

The structure of foreign turnover with CIS countries in 2015 is presented in the Picture 3.

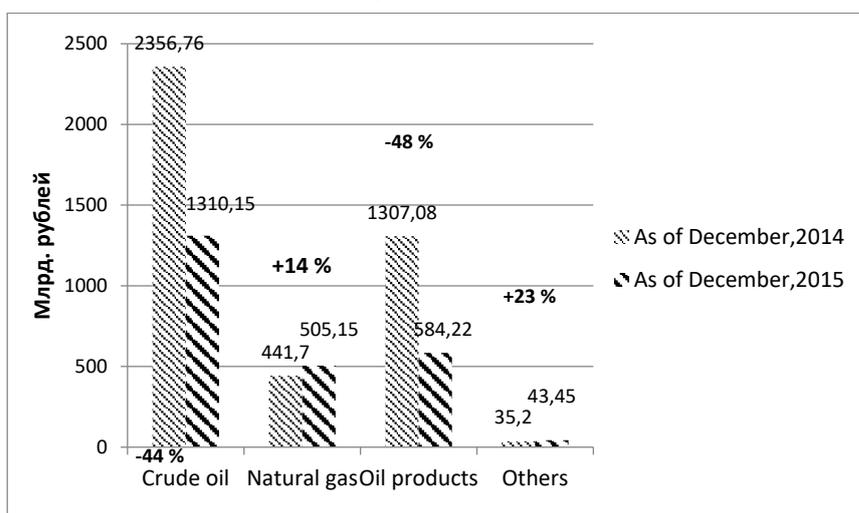


Picture 3. The structure of foreign turnover with CIS countries in 2015 (in billions of dollars). Source: [4]

The trade with Kazakhstan has decreased by 24% regarding the export and by 35% regarding the import. Tajikistan, however, shows rather peculiar dynamics against the general background. The import of this country has increased by 39.9% up to USD 52.2 million which happened to due to supplies of agricultural products and electric power.

One should say a couple of words about Ukraine. Sanctions and reciprocal non-tariff restrictions on the supplies of certain types of goods already resulted in the 46% decrease between Russia and Ukraine.

As for the CIS export commodity structure, the leading role is still played by fuel and energy goods. In total, the amount of customs payments transferred to the federal budget was 2,766.9 billion rubles. The major part of this amount is made up from export customs duties on crude oil and oil products. It was these duties that showed the biggest decline.



Picture 4. Volumes of export customs duties in the federal budget in the 1st of December 2014 and in the 1st of December 2015 (in billions of rubles). Source: [2].

Being a complex social and economic phenomenon, customs payments have many distinctive features which, at the current stage of the customs management, are related primarily to the functions they have, the combination of supra-national and national legal regulations, special aspects of paying customs duties to the budgets of the EEU countries, trans-border shipment of goods, the right of customs authorities to charge customs duties and enforce payment of such

duties, the complex structure of customs payments, the type of customs procedure and the category of people who ship the goods.

So, customs payments have been playing a major role in the revenues of the federal budget of the Russian Federation over many years.

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