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## Analysing the practice of customs control after the release of goods in the Russian Federation

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**Subject.** Theoretical and practical issues related to customs control carried out by customs control authorities after the release of goods into free circulation.

**Objectives.** Studying the main specific characteristics of the operation and development of customs controls after the release of goods in the Russian Federation; identifying individual components of customs control and areas for the further development and improvement thereof; analysing the performance of customs authorities in carrying out customs checks, the dynamics of offences and crimes, and the effectiveness of interactions with tax authorities.

**Methodology.** When addressing the current issue related to the analysis of customs control after the release of goods, the categorical framework was studied and scientific information sources were analysed using systemic and logical approaches and methods of general science for acquiring knowledge.

**Results.** Based on the analysis, the main specific characteristics of the practice of customs control after the release of goods in the Russian Federation were determined; individual components of the customs control after the release of goods were identified and areas for the further development and improvement thereof were elaborated; performance of customs authorities in carrying out customs checks was analysed.

**Scope of application.** The results of the performed work can be used in the activities of customs and tax authorities in carrying out verification measures in respect of legal persons, natural persons and sole proprietors.

**Conclusions.** The paper determined the necessity of improving the system of customs control after the release of goods in the Russian Federation; identified individual components of customs control after the release of goods, which should be implemented in domestic practice and developed in the course of control activities; analysed the performance of customs authorities in carrying out customs checks and impact thereof on the dynamics of offences and crimes; and assessed the effectiveness of interactions with tax authorities.

**Key words:** customs control, customs administration, foreign economic activity (FEA) participant, illegal economic acts, digital twin, monitoring, customs audit, customs check, information technologies used in customs activities.

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### Introduction

It is the steady growth in the number of foreign economic activity participants and the increase in the size of the global market that drives the search for new forms of enhancing state control over the cross-border movement of goods. Under such circumstances, the practice of carrying out customs control only when goods are declared and transferred immediately across the border necessitates the state to have an ever increasing number of customs office personnel and set up additional checkpoints, along with increasingly more time to perform all the necessary operations. Due to this, along with the development of new technologies and customs control methods, and following the initiative of the World Customs Organisation (WCO), the World Trade Organisation (WTO) recommended that national customs services shall transform customs control as a whole and shift a significant part of control to the stage when goods have been already released, thereby focusing on the documentation related to goods' movement rather than on the very goods.

Under the traditional, historically established model of customs control, the emphasis was placed on a product being closely checked in the course of customs clearance and inspection, thereby creating a certain “barrier” to cross-border transfers. Such an implementation of customs control runs counter to the globalisation of the world economy, above all, the trade activities of transnational corporations. These processes had an impact on the state's role in the national economy as a whole calling for the transformation of the economy towards higher overall efficiency. In this context, “post-clearance control is focused on the economic component” (Klimovich & Kuroptev, 2020. P. 29).

That could not but affect the customs service by directing it towards resource saving and lowering the administrative barrier to FEA objects. The focus on objects with high and medium risks

made it possible to avoid the necessity of checking entire batches of goods. The rating of FEA participants according to their relationship with the Federal Customs Service (evasion of customs payments, etc.) makes it possible to differentiate forms and measures of customs control by using the risk management system (RMS). The rapid development and intensive implementation of information and communication technologies in the activities of customs authorities contributed to the shift of main efforts in conducting customs control to the post-release of goods. Digital technologies enabled customs offices to carry out electronic document flow in respect to activities of FEA participants, and to form and analyse large volumes of information about virtually all the economic activities of subjects related to the movement of goods. New technologies have broadened the range of customs officers' capabilities enabling them to improve decision-making relating to taking verification measures after the release of goods.

### Literature review

Many Russian and foreign scholars conducted research on the theory and practice of customs control after the release of goods (post-control). The multi-authored monograph entitled “Improving customs administration” (Bobrova et al., 2020) analyses the stages of customs control, customs offences committed by FEA participants, and suggests recommendations on preventing them. The authors' particular focus is given on the current changes in the customs policy pursued by the country due to the change in the nature of foreign economic activities as a whole. In her paper, S. A. Agamagomedova (2023) conducted research on the process of customs control automation and digitalisation and the implementation of digital services in relation to customs activities. Due to the fact that customs combines multiple functions, it has a significant impact on achieving economic

security, both at the level of state and society and at the level of the individual. The multi-authored monograph entitled “Areas for the Development of Customs Control After the Release of Goods” conducts research on the theoretical and practical aspects of organising and carrying out customs control after the release of goods and identifies the scope of outstanding issues, along with prospects for the development of customs control at the current stage. The research substantiates the provision that customs control after the release of goods not only constitutes a component of the holistic customs control system, but acts as a leading tool of the overall customs policy, and its use makes it possible to create the best conditions for businesses to conduct their foreign trade activities and, at the same time, give due consideration of interests of the state (Baklavov et al., 2019). S. V. Novikov (2022) analyses the place and role of customs control after the release of goods in the holistic system of rendering customs services and proposes areas for improving its management mechanism. The author provides convincing arguments for the importance of this type of control in countering criminalisation, corruption, and the shadow economy and in achieving customs security. I. S. Shorokhova (2023) looks at the processes of post-clearance control development in regards to compliance with bans and restrictions under the pressure of sanctions on the Russian Federation. The scholar assigns a special role to the implementation of artificial intelligence (AI)-based information technologies that provide data protection and automation.

In his scientific study, Saltsberg (2023) proposes that in the customs control process, the focus should be shifted from risk management to an approach based on analytical decision making. In the course of verification measures, customs authorities should make data-driven decisions at all level of customs operations. Sawicka (2022) looks at building a data ecosystem by customs to enable better analysis, more effective risk assessment and profiling for all types of breaches of the customs legislation. This will have positive

implications for the organisation of customs services around the world. Hof (2021) analyses the collection process of customs audit data as part of customs and tax audits, along with its ability to facilitate post-control verifications and have a positive impact on operations of FEA participants by reducing the overall administrative burden. In his scientific paper, Squirrell (2020) assesses the impact of customs information technologies on automation of determining the value of goods, the effectiveness of customs control, and the ability of customs authorities to detect administrative and criminal offences. Thibedeau (2019) analyses the impact of the risk management system on the effectiveness of customs control, the reduction of time needed to release goods into free circulation, and the facilitation of foreign trade activities.

### **Research methodology**

The conduct of the scientific study involved a number of scientific methods of factor analysis, such as an abstract and logical method, a system and structured method, a monographic method, and comparison, synthesis, and description methods. In the course of the work, the intensive use of deduction and induction principles was made in processing the information, along with statistical methods of information analysis. The work involved a dialectical method of acquiring knowledge that facilitated comprehensive research into the main trends and prospects for the development of customs control after the release of goods within the framework of Eurasian economic integration. The dialectical method made it possible to study this issue in the interrelated manner and in its evolution. Customs control is considered as a dynamic holistic system that is permanently in motion towards improvement, in which contradiction acts as an internal source and basic principle of the motion. The categorical framework was studied and scientific information sources were analysed by applying systemic and logical approaches, as well as methods of general science for acquiring knowledge, to address the current issue related the analysis of customs control after the release of goods.

The information and theoretical base of the research included laws and regulations covering the conduct of customs control after the release of goods and the procedure for organising and conducting certain types of state control over customs border crossing at checkpoints, scientific literature of Russian and foreign authors, periodicals, and publications on the Internet. The Federal Customs Service of Russia data are used as sources of necessary statistical data for achieving the research objective in hand.

The research is based on theoretical and methodological provisions developed by Russian authors; laws and regulations on customs control after the release of goods, and research and practical experience of the scientific paper's authors.

### Results

The Kyoto Convention (Standard 6.6 of the General Annex to the Kyoto Convention) constitutes a legislative act for shifting the focus of customs control to the post-release of goods<sup>1</sup>. The provision stipulates that customs authorities of the WCO member countries shall rely on audit methods and tools in carrying out customs control after the release of goods (CCARG). The customs audit has proved to be highly effective in examining the activities of FEA objects, as compared with other control methods. In EU countries, the customs audit accounts for the major portion of customs control carried out by customs services (about 90 %), while customs control at border checkpoints accounts for just about 10 % (Sergeev, 2021).

The main purpose of customs control after the release of goods is to verify that the information on goods declared by FEA participants is reliable and complete. Offences at the preliminary stage of customs control are mainly related to understating the customs value of goods; indicating inaccurate (erroneous) data on classification codes under the Commodity Nomenclature of Foreign Economic Activity of

the Eurasian Economic Union (CN FEA EAEU); and illegal goods turnover.

Under the legislation of the Eurasian Economic Union (EAEU), the FCS units in charge of customs control after the release of goods has all the necessary authorities for effective performance. According to Article 332 of the EAEU Customs Code, the personnel of these customs units apply all forms of customs control, except for personal inspection. Article 338 of the EAEU Customs Code authorises them to determine the most appropriate forms and measure enabling its implementation<sup>2</sup>.

CCARG in the Russian Federation is predominantly of a fiscal nature. This is due to the fact that customs authorities are responsible for funding the federal government budget by means of customs and other payments which account for a significant part of budget revenues. Meanwhile, the global trend is that the focus is shifted from the fiscal function to the preventive one (Afonin & Kuzmicheva, 2020). Whether it is necessary to carry out a customs check after the release of goods is determined based on the analysis of statistics of detected offences and crimes, and with due consideration of the risk management system. Control objects, forms, and measures are determined exactly by using the risk management system. When making decisions on control activities, customs authorities use in-house analytical data based on issued goods declarations and data received from various customs units, law enforcement bodies, and other sources.

Particular FEA participants who are subject to verification are determined based on risk categorisation that includes a number of factors related to the company's business, specifically the nature of the exported merchandise, activity area, etc. In S. V. Novikov's opinion (2021), consistency in determining the level of compliance risk (a breach of the customs legislation), along

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<sup>1</sup> International Convention on the Simplification and Harmonisation of Customs Procedures (Kyoto, 18 May 1973) (as amended by the Protocol of 26 June 1999).

<sup>2</sup> The Customs Code of the Eurasian Economic Union (as revised on 29 May 2019 and amended on 18 March 2003) (Appendix No. 1 to the Treaty on the Customs Code of the Eurasian Economic Union).

with the use of modelling, will enable a higher efficiency in selecting CCARG objects.

The success of CCARG is subject to the information and technical factor. When carrying out verification measures and interacting with other state supervision authorities, customs authorities need to have sources of information. The information resources available to customs authorities at this stage of customs control include the electronic database of goods declarations; the Unified detected risk database; the automated information system for customs clearance, AIST-M "Rukovoditel"; the software package "Tariffs-1"; the automated information system "Central Register of FEA Subjects"; the software task "Monitoring-Customs Value"; the information analysis system "Information-Analysis" of the automated system "Customs Value Control"; the software package "Post-Control", the customs expert examination database; and the software package "Law Enforcement". Currently, verification measures are carried out using the automated object selection mechanism that is mainly based on the software package. However, in some cases, the personnel of CCARG units can perform analytical work manually.

The application of automated technologies makes it possible to lower compliance risks (breaches of the customs legislation). The electronic document flow based on the software applications (the Unified Automated Information System (UAIS) and AIST-M) reduces the workload on the personnel of customs authorities. It is appropriate "to develop an AI-based protected customs control technology that would enable an automated analysis of data from software solutions which are included in the algorithms and software fund of the FCS of Russia" (Shorokhova, 2023. P. 60). The decision to introduce a unified information database with records on the course and results of CCARG from 2021 was an important step in developing CCARG. In the opinion of Yu. N. Verbitskaia & I. I. Podik (2020), the introduction of a standard tax audit file (SAF-T) adapted to customs control constitutes an additional innovative tool designed to automate the CCARG process.

Once a decision on the forthcoming check is made, all subsequent actions of a customs inspector are recorded in the software package "Post-Control", thereby making it possible to review whether initiation of the control itself is objective and the scope of actions to be performed is appropriate. Continuous enhancement of the automated selection of CCARG objects steadily contributes to reducing the impact of the human factor on this process.

Within the scope of the Customs Check information service operation, a FEA participant is sent a notice of the forthcoming check and a list of required information, and subsequently gets familiar with the results of the completed customs control. Participants are notified of the forthcoming check in advance. This (in the case of a customs audit) should compel the company to independently undertake actions aimed at detecting potential violations. "FEA participants should be given an opportunity to conduct internal audits and correct identified errors" (Ovchinnikova, 2020. P. 193). Such actions aim to voluntarily build mutually beneficial cooperation between a FEA participant and the customs office, inform the latter of identified errors/violations, and perform remedial actions in respect of intentional or unintentional violations. The FCS wants companies to seek advice on all issues well in advance and notify about errors in their activities, thereby reducing the time and effort of the customs service on verification measures to be undertaken. We fully agree with N. B. Kuroptev's (2020) view that it is reasonable to give a FEA participant an opportunity to own up to errors made.

A risk-based customs check enables customs authorities to determine whether it is appropriate to conduct a field check immediately at the premises of a FEA object or a desk review at the customs authority's office. It is not always possible to carry out verification measures over the course of a field customs check of a FEA participant due to their absence at the indicated place of registration. Such a situation may result from the difference between the company's actual address indicated in the

electronic declaration and its address recorded upon state registration. In some cases, FEA participants purposely undertake such actions in order to have an opportunity to conduct foreign economic activities and remain beyond the control of customs authorities. Furthermore, given a relatively short period within which verification measures can be undertaken, it is virtually impossible to hold such companies liable upon its expiry. The solution to the problem is connected with the need to build a single database on FEA participants for customs and tax institutions of EAEU member states.

Over the course of verification measures at a FEA participant's premises, customs officers analyse the company's economic activity and documentation (except for trade secrets), check to what extent the contained information is reliable and whether it is authentic, assess the entire accounting reporting, and review virtually all transport, shipping, and other documents. The results of the conducted verification are identified breaches (if any) and requirements to

remedy thereof. The customs authority controls the progress of fulfilling the requirements and results of fulfilment thereof. To this end, it initiates administrative or criminal proceedings.

The dynamics of CCARG carried out in 2016–2022 are presented in Table 1 below.

In 2016–2017, the number of conducted customs checks significantly decreased, it more than halved. However, the 2020–2022 period saw an upward trend.

Administrative or criminal cases are initiated based on the results of conducted customs checks. The dynamics of initiated administrative or criminal cases are presented in Table 2.

As it follows from the above data, the number of initiated administrative and criminal cases for the period in question definitely tends to increase. No doubt, this should be treated as an improved quality of checks carried out by customs authorities. The higher effectiveness of checks is also noted in FCS annual reports. However, such data have not been presented since 2021 (Table 3)

Table 1

*Dynamics of CCARG carried out in 2016–2022*

	2016	2017	2018	2019	2020	2021	2022
Customs checks	4,125	4,805	2,717	2,286	1,603	1,866	1,940

Source: based on Federal Customs Service of Russia Final reports on the results of operations. URL: <https://shorturl.at/eCGOU>

Table 2

*Dynamics of initiated administrative or criminal cases based on the results of CCARG conducted in 2016–2022*

	2016	2017	2018	2019	2020	2021	2022
Administrative offences	3,876	5,224	4,645	6,800	7,300	7,049	6,500
Criminal offences	304	303	203	362	348	403	362

Source: based on Federal Customs Service of Russia Final reports on the results of operations. URL: <https://shorturl.at/eCGOU>

Table 3

*Effectiveness of CCARG, %*

	2016	2017	2018	2019	2020
Effectiveness of customs checks, %	87	87	91	92	94

Source: based on Federal Customs Service of Russia Final reports on the results of operations. URL: <https://shorturl.at/eCGOU>

The results of the conducted check make it possible to detect new schemes of breaches of the customs legislation, including ways of evading tax payments that have not been used before. This translates into the continuous modernisation of the existing methods of combating breaches and the creation of new risk profiles.

The areas for CCARG improvement include:

Using the customs monitoring system as a necessary component of continuous supervision over the activity of FEA objects at the CCARG stage. The use and continuous improvement of this tool is stated in the Customs Service Development Strategy 2030<sup>3</sup>. This tool enables the detection of existing risks for FEA participants and the prevention of potential ones.

The FCS carries out continuous analysis of companies using automated systems that ensure supervision over all trade and financial transactions, document flow, etc. The results of the FCS analysis are provided to FEA participants in the form of recommendations on compliance with the customs legislation and prevention of potential risks and problems in conducting their foreign economic activities.

Customs monitoring can be regarded as governmental assistance to FEA participants, first of all, to those who closely abide by customs norms and rules in good faith. However, even companies with the lowest risk occasionally make mistakes. A set of information generated in the process of customs monitoring should include data received not only immediately from the FCS, but also from the Federal Tax Service of Russia (FTS). Furthermore, for consolidation purposes, it is reasonable to receive all necessary information following veterinary and phytosanitary checks. Such an approach provides a holistic assessment of FEA objects' activities enabling a detection and prevention of breaches of the customs legislative provisions.

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<sup>3</sup> Customs Service Development Strategy 2030. URL: <https://shorturl.at/cimFP>

By that, monitoring data serve as a basis in making a decision on conducting CCARG at a particular participant. The application of the FEA participant categorisation method when implementing CCARG fits the up-to-date economic situation in the national economy to the utmost by improving the quality of customs control results and, at the same time, reducing the number of checks.

From a point of view of the Deputy Head of the FCS, customs monitoring should strictly target those companies "which comply with the customs rules in the main, but occasionally make mistakes"<sup>4</sup>, thereby simplifying the process of interaction with customs authorities through the creation of an electronic dossier that accumulates information about all customs-related operations.

Customs audits act a driving element of CCARG development in the area of foreign customs. This tool makes it possible to identify errors and breaches, potential risks and consequences, and to develop relevant proposals and alternative solutions to eliminating and preventing them (Vlasenko & Lesina, 2022). The appropriateness of its use in Russia is evident to all the parties concerned, both the government and the business community. D. L. Tukeev & L. D. Salakova (2019) note that effective CCARG is subject to the full-scale implementation of customs audits, which is by far the best known approach to carrying out up-to-date generally accepted customs techniques.

The mass introduction of information technologies into customs activities (specifically, electronic filing of customs declarations, auto-registration, auto-release) has shaped the necessary environment for regulatory consolidation and application. Especially as the experiment in implementing customs audit was carried out twice, in 2015 and 2021–2022. The effective use of this method is essentially subject to its voluntary

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<sup>4</sup> Customs monitoring : how the business community and the regulator play liar's dice. URL: <https://shorturl.at/yEHJ5>

nature for all FEA participants. The majority of companies engaged in the FEA seek to comply with all norms of the customs legislation as much as the customs service itself does. Therefore, the voluntary nature of the audit and its activity will enable a company to identify committed violations and, thus, prevent the situation from developing to the point where the FCS would apply administrative penalties. In the context of electronic customs operations, I. N. Kushnir (2021) considers customs audits as internal controls that enable a company to improve its mechanism internally controlling its foreign economic activities.

For customs authorities, such actions create a real opportunity to reduce verification measures and, at the same time, shape the trust and risk mitigation environment. In addition to this, V. A. Ostroga & E. A. Lizura (2019) assessed the results of implementing customs audits from the long-term perspective as an effective tool for national economic growth, thereby contributing to the economic prosperity of the country. Innovative the methods and techniques of customs audits can serve as a basis for improving customs control over the transfer of goods across the customs border as a whole through harmonisation with international customs practices and a higher overall efficiency of measures being undertaken. Due to the use of new methods of operation in the affairs of customs, CCARG will become not just a tool designed to “correct errors” made during earlier routine controls, but also make it possible to prevent occurrences of a breach of the customs legislation at an earlier stage (Zimanova, 2023).

The technology for creating a “digital twin” of FEA participants is another area for CCARG development and improvement. Using mathematical modelling, this tool enables customs to determine the behaviour of a FEA

participant and subsequently decide whether it is reasonable to undertake verification measures in respect of them. The creation of a digital twin of a FEA participant enables a more precise determination of a control object at the CCARG stage. Mala fide FEA participants can disguise breaches of customs provisions as usual customs operations which are typical of law-abiding companies. It should be noted that at the stage of customs control, even the risk management system doesn't always generate information that a consignment bears a high risk and is subject to additional verification measures. The application of the automated algorithm technology makes it possible to assess a control object directly and determine whether it is law-abiding and whether it has characteristics of a fly-by-night company<sup>5</sup>.

Inter-agency cooperation with the customs services of EAEU member countries and with the border service, tax service, territorial divisions of the Ministry of Internal Affairs etc. within Russia acts as an element of enhancing performance of customs control, including at the CCARG stage. The inter-agency electronic communication between federal executive bodies traces interrelated detected breaches of the legislation (Agapova & Kochkarov, 2023). The available digital software resources enables a prompt exchange of necessary information, which is of paramount importance to the effectiveness of measures being undertaken. Establishing a single analytical centre that contains databases of customs and tax authorities ensures the generation of a more complete information dossier of a FEA participant and the creation of shared risk profiles for both services. This paves the way to determining CCARG objects more precisely (Zhereben, 2021). It is inter-agency interactions between customs authorities

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<sup>5</sup> Customs control after the release of goods under current conditions. URL: <https://shorturl.at/tGMRX>



that forms a single chain of documentary traceability (Bakaeva, 2019).

### Conclusion

Shifting the focus of customs control from the stage of immediate control to the CCARG stage is a steady long-term tendency, both in the global practice and in the domestic one. Therefore, the customs service should permanently monitor the activities of FEA participants, determine the degree of compliance risk and undertake various verification measures, both of a preventive nature and of a punitive nature.

Customs administration calls for the creation of new approaches, including to CCARG, enabling the FCS to implement a more effective transformation in line with the requirements of the international customs practice and the national business community. In terms of operations, customs authorities should give high priority to improving customs administration as regards to CCARG in accordance with the international standards and with due consideration of information and management technology achievements. The development of analytical assessment in determining CCARG objects enhances the overall automation of the information technologies used in customs activities and makes it possible to achieve the set goals.

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Customs audits act as an additional tool for customs authorities to discharge their responsibilities within the realm of customs control that is capable of enhancing overall control and raising the level of trust between the business environment and the FCS, as well as increasing the revenue of the government's budget.

The practice of using the digital twin technology requires that the customs service apply a holistic approach in its operations. Also, it involves the development and continuous improvement of risk indicators and methods for preventing breaches of customs provisions, as well as application the most appropriate forms (as the case may be) and relevant measures of customs control to remedy breaches.

The proposed recommendations on improving CCARG will serve as a foundation for shaping a more optimal model of interaction between customs authorities and FEA participants, as well as targeted application and further development of the legal framework for undertaking customs verification measures.

### Conflict of Interest

The authors declare that there are no obvious and potential conflicts of interest related to the publication of this article.

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## Анализ осуществления таможенного контроля после выпуска товаров в РФ

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**Предмет.** Теоретические и практические вопросы, связанные с осуществлением таможенными органами таможенного контроля на этапе после выпуска товаров в свободное обращение.

**Цели.** Исследование основных особенностей функционирования и развития системы таможенного контроля после выпуска товаров в Российской Федерации; определение отдельных составляющих проведения таможенного контроля и направлений их дальнейшего развития и совершенствования; осуществление анализа эффективности деятельности таможенных органов при проведении таможенных проверок, динамики правонарушений и преступлений, результативности взаимодействия с налоговыми органами.

**Методология.** На основе системного и логического подходов, общенаучных методов познания исследован категориальный аппарат, проведен анализ научных источников информации при решении актуальной проблемы, связанной с анализом осуществления таможенного контроля после выпуска товаров.

**Результаты.** На основе проведенного анализа определены основные особенности реализации таможенного контроля после выпуска товаров в Российской Федерации; определены отдельные составляющие таможенного контроля на этапе после выпуска товаров, разработаны направления их дальнейшего развития и совершенствования; проведен анализ эффективности деятельности таможенных органов при проведении таможенных проверок.

**Область применения.** Результаты проведенной работы могут быть использованы в деятельности таможенных органов, налоговых органов при проведении проверочных мероприятий в отношении юридических лиц, физических лиц и индивидуальных предпринимателей.

**Выводы.** В представленной работе сформулирована необходимость совершенствования системы таможенного контроля после выпуска товаров в Российской Федерации; определены отдельные составляющие проведения таможенного контроля на этапе после выпуска товаров, требующие их имплементации в отечественную практику и развития в ходе проведения контрольных действий; осуществлен анализ эффективности деятельности таможенных органов при проведении таможенных проверок, их воздействия на динамику правонарушений и преступлений; дана оценка результативности взаимодействия с налоговыми органами.

**Ключевые слова:** таможенный контроль, таможенное администрирование, участник ВЭД, противоправные экономические действия, цифровой двойник, мониторинг, таможенный аудит, таможенная проверка, информационные таможенные технологии.

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### **Конфликт интересов**

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