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### **Организация таможенного регулирования: проблемы и решения**

**Аннотация.** В предлагаемой статье рассматривается система таможенного регулирования как базового элемента обеспечения экономической безопасности Российской Федерации. Эта система представляет собой комплекс нормативных актов, организационно-экономических механизмов и административных процедур, вводимых государством для упорядочения международной торговли и надзора за перемещением грузов через границу.

В статье основательно проанализированы ключевые изменения в организации таможенного регулирования, намеченные на 2026 год. Суть происходящих изменений – это эволюция от разрозненных пограничных проверок к созданию целостной цифровой среды для мониторинга товаропотока на всем его протяжении.

В современных условиях организация таможенного регулирования предполагает обязательное внедрение новой системы управления рисками (СУР), в основе которой станет интеграция с данными механизма «Честный знак», информационными ресурсами налоговых служб и новой платформой «ГосЛог». Такой симбиоз технологий открывает путь от выборочных проверок к сплошному, непрерывному мониторингу товарных потоков в реальном времени.

**Ключевые слова:** таможенное регулирование, трансформация, функции, уровни, стратегические ориентиры, система управления рисками, единая цифровая экосистема, экономическая безопасность.

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### **Customs regulation organization: problems and solutions**

**Abstract.** This article examines the system of customs regulation as a basic element of ensuring the economic security of the Russian Federation. This system is a complex of regulations, organizational and economic mechanisms, and administrative procedures implemented by the state to regulate international trade and supervise the movement of goods across borders.

The article thoroughly analyzes the key changes in the organization of customs regulation that are planned for 2026. The essence of these changes is the evolution from fragmented border checks to the creation of a unified digital environment for monitoring the flow of goods throughout its entire length.

In the current conditions, the organization of customs regulation implies the mandatory implementation of a new risk management system (RMS), which will be based on integration with the data of the Honest Sign mechanism, information resources of tax services, and the new GosLog platform. This symbiosis of technologies opens the way from selective inspections to continuous, real-time monitoring of commodity flows.

**Keywords:** customs regulation, transformation, functions, levels, strategic objectives, risk management system, unified digital ecosystem, economic security.

Customs regulation serves as a crucial instrument for implementing a country's foreign economic policy, while simultaneously constituting a fundamental element of the economic security system. This term encompasses a set of legal norms, economic mechanisms, and administrative procedures introduced by the state to regulate international trade and supervise the movement of goods and means of transport across the border [3; 4; 13]. The strategic objective of

this system is to defend the nation's economic interests, stimulate economic growth, create an attractive environment for foreign investment, and support domestic producers.

Within the framework of modern public administration, customs regulation performs three interrelated functions:

1. The fiscal function consists of replenishing the federal budget through the collection of established customs duties and fees.
2. The regulatory role manifests itself in the targeted influence on the structure and dynamics of foreign trade operations to achieve the strategic goals of the national economy.
3. The law enforcement purpose consists of protecting the country's economic interests and suppressing unlawful acts that violate the norms of customs law.

In the Russian Federation, the organisation of customs regulation is ensured by a set of normative legal acts structured according to a hierarchical principle. This system, illustrated in Figure 1, integrates several legal levels.

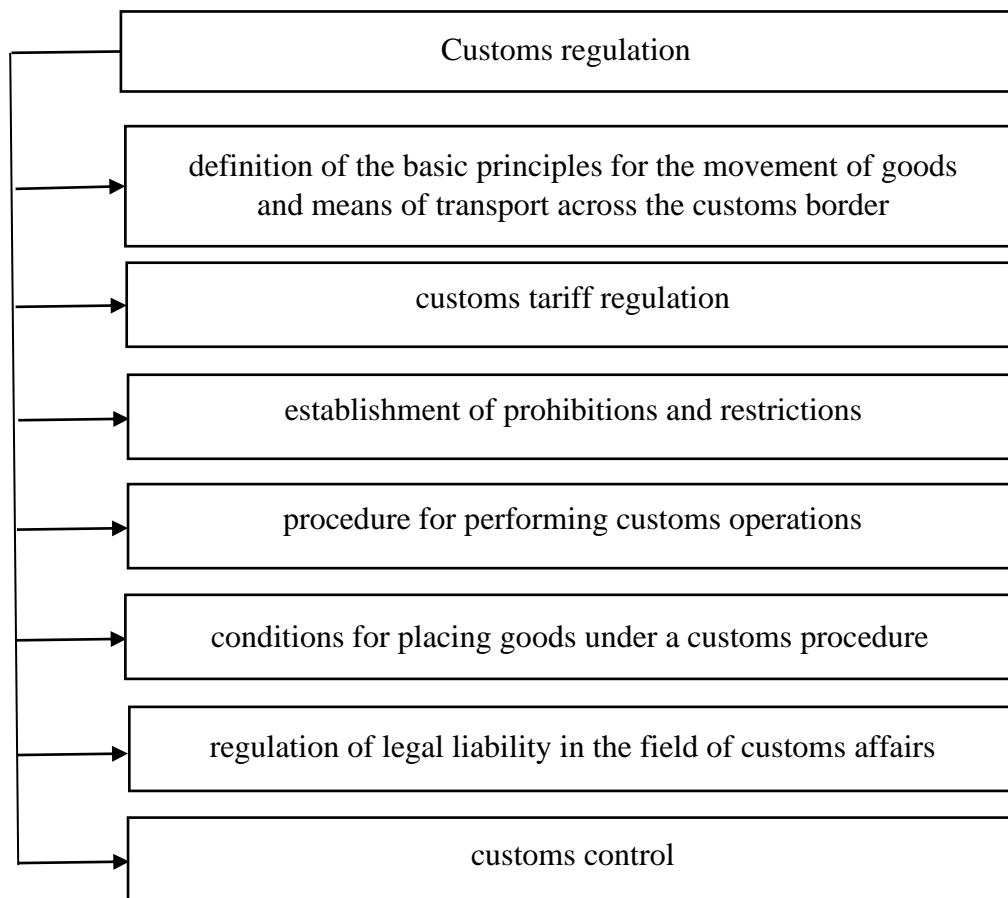


Figure 1: Levels of the legal regulation system for customs relations in the Russian Federation  
(Source: compiled by the author based on [1; 2; 10])

In the sphere of supranational regulation, the fundamental normative act is the Customs Code of the Eurasian Economic Union (CC EAEU), which entered into legal force on 1 January 2018 [2]. This document, which replaced the previous Customs Code of the Customs Union, has the characteristic of direct effect. Consequently, its provisions can be implemented into practice without the need to issue additional national acts. Structurally, the Code includes 6 sections, 42 chapters, and 439 articles. These regulate a range of issues in detail: types of customs procedures and payments, the procedure for declaring goods and means of transport, the legal status of customs authorities, as well as the nature of legal relations among participants in customs activities. An essential feature of the CC EAEU is its conceptual focus on the widespread

implementation of digital technologies, which is intended to significantly reduce the time required for customs operations [3; 7].

In addition to the CC EAEU, acts of the Eurasian Economic Commission [15] exert significant influence on supranational regulation. These documents serve to elaborate in depth and promptly operationalise the norms enshrined in the Code. A clear illustration is Decision No. 8 of the EEC Council of 28 January 2026, which adjusted the list of developing countries – beneficiaries of the Union’s unified system of tariff preferences – to include the Republic of Namibia [3; 16]. The adoption of such decisions at the Commission level has a direct consequence: it modifies the conditions for carrying out foreign trade operations, which, in turn, determines the dynamics of budget revenues from customs payments.

Domestically, the foundational law is Federal Law No. 289-FZ of 3 August 2018 “On Customs Regulation in the Russian Federation and on Amending Certain Legislative Acts of the Russian Federation” [4]. This normative act elaborates on the provisions of the CC EAEU, adapting them to domestic conditions. It establishes the competence of federal executive authorities in the customs sphere, defines the legal status of customs authorities, and regulates the nuances of applying a number of customs procedures.

Key strategic documents setting guidelines for the development of the customs legal framework include:

- Decree of the President of the Russian Federation No. 208 of 13 May 2017, which approved the Economic Security Strategy of Russia until 2030. This document identifies key challenges and threats to the state’s economic security and outlines ways to counter them [11].

- The target model of “intelligent customs” is enshrined in the FCS Development Strategy until 2030 (Decree of the Government of the Russian Federation No. 1388-r of 23 May 2020). Its conceptual foundation is deep digital transformation, simplification of trade procedures while simultaneously enhancing control capacity [6].

Beyond international norms, the legal regulation of the customs sphere in Russia relies on a set of national legislative acts. In particular, the Criminal Code of the Russian Federation [5] contains Chapter 22, which addresses economic crimes. Similarly, the Code of Administrative Offences [6] details in Chapter 16 the elements of offences in the field of customs affairs. The provisions of the Tax Code of the Russian Federation also play a significant role. Collectively, these and other federal laws form an extensive system of legal liability for unlawful actions when moving goods across the border.

Departmental regulation is implemented through orders and directives of the FCS. These documents establish the regulations for staff actions, calculation algorithms, standardised forms, and performance targets for customs operations. A central place in this system is occupied by FCS of Russia Order No. 141 of 28 February 2022, which establishes a list of indicative indicators for assessing the performance of customs authorities [12].

The period of 2025–2026 in the field of customs regulation has been marked by large-scale, truly unprecedented transformations. Their essence is the creation of an integrated digital ecosystem for monitoring commodity flows. Expert reviews note that since late 2025, a deep modernisation of import control has commenced. The FCS, the FTS, and the “Honest Sign” mechanism have integrated their information flows into a common digital circuit, which will ensure the traceability of goods along their entire journey – from customs clearance to the point of sale [7]. These processes cannot be considered spontaneous; they reflect the consistent implementation of a state strategy aimed at legitimising foreign economic activity and optimising fiscal revenues.

Table 1 presents a systematisation of the key changes in the organisation of customs regulation planned for 2026.

Table 1. Main changes in the customs regulation system of the Russian Federation (2025–2026)

Area of change	Regulatory basis	Essence of changes	Expected consequences for business
Increase in customs fees	Government Decree No. 1638 of 23.10.2025	Increase of the maximum fee to 73,860 RUB (previously – 30,000 RUB); increase of the cost threshold for a consignment from 7 to 10 million RUB	Increase in fixed costs; need to optimise shipment sizes [1]
System for Confirmation of Goods Anticipation (SPOT)	Government Directive No. 3213-r of 10.11.2025	Importer submits an electronic notice of delivery; makes a security payment (VAT + excise duties); test mode from 01.04.2026, full operation from 01.07.2026	Increase in financial burden (tax prepayment); suppression of "cargo schemes" [2, 6]
Unified digital platform "GosLog"	Commissioning from 01.03.2026	Integration of data from the FCS, FTS, Ministry of Transport, carriers; mandatory electronic waybills from 01.09.2026	Increased transparency; need to integrate IT systems [1]
Centralisation of Preliminary Classification Rulings (PCR)	Internal FCS regulations (from 01.01.2026)	PCR authority assigned to the FCS of Russia (complex and raw goods) and the Central Customs Administration (all others)	Uniformity of classification; higher requirements for quality of goods description [6]
Extension of simplified conformity confirmation	Government Decree No. 1277 of 26.06.2025	Simplified procedure extended until 01.09.2026 for spare parts, components, single copies	Reduction of administrative burden on importers [1]

(Source: compiled by the author based on [1; 2; 5; 17; 18])

The data presented in Table 1 indicate a profound restructuring of the customs regulation system scheduled for 2026.

Of particular interest is the introduction of the System for Confirmation of Goods Anticipation (SPOT). In expert circles, this instrument is often characterised as the most radical of the existing methods for combating grey imports [2; 8]. The basic operational scheme of this system is shown in Figure 2.

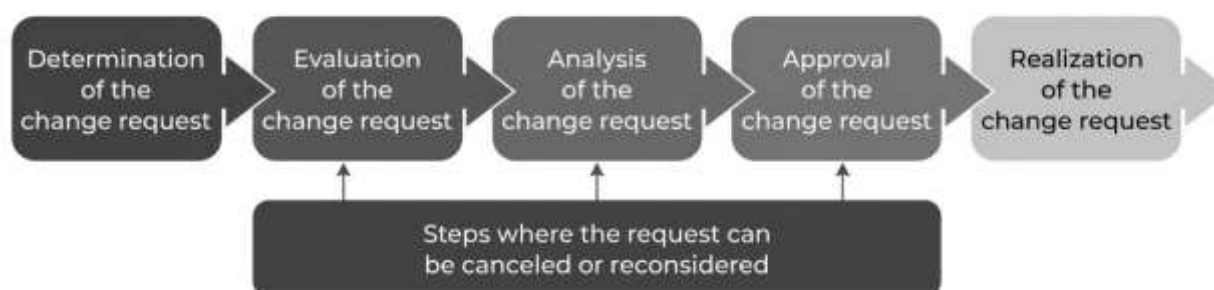


Fig. 2. Mechanism of the System for Confirmation of Goods Anticipation (SPOT)

(Source: compiled by the author based on [2; 5; 17; 18])

Figure 2 demonstrates a radical transformation of the very paradigm of customs regulation. The traditional scheme, in which the importer submitted a package of documents post factum — after the cargo had already arrived at the border — is giving way to a procedure of advance notification. The stage of preliminary notification, initiated before the shipment of goods by a foreign counterparty, becomes critically important. Within this procedure, the importer is obliged to generate an electronic document in a special "Personal Account of the Russian Importer", detailing the upcoming delivery: nomenclature, value, HS code, specific characteristics, and the intended route. Simultaneously, a security payment equivalent to the total amount of VAT and excise duties is made [5; 17]. Only if the data from the application fully matches the parameters of the cargo that actually arrives does the consignment receive authorisation for import into the country.

According to the Head of the Federal Tax Service (FTS), Daniil Yegorov, the mechanism being introduced will provoke an "arbitrage" between legal and "grey" imports, depriving the latter of economic viability [5]. Such harsh steps are forced by the colossal volume of budget losses generated by illegal schemes. As noted by the "Public Consumer Initiative", the Russian treasury loses approximately 400 billion rubles annually due to cargo operations and manipulations with the customs value of goods [1; 8]. This is not merely fiscal damage: such practices distort the competitive environment, placing additional pressure on conscientious market participants.

Another vector of transformation is the consolidation of authority for issuing preliminary classification rulings. Starting from 2026, the exclusive competence for their issuance, previously delegated to regional administrations, will be concentrated within two specialised units:

- The Central Office of the FCS of Russia exercises control over the movement of complex and raw commodity goods. These include, in particular, positions of HS group 27: oil, natural gas, coal, and various types of fuel. The FCS is also responsible for specific chemical products such as oil additives, antifreezes, and solvents.

- The Central Customs Administration (CCA) is entrusted with functions for all other commodity groups (from 01 to 26 and from 28 to 97). This extensive list includes food products, clothing and footwear, electronic devices, machinery and industrial equipment, children's goods, furniture, and automobiles [6].

The key advantage of the reform lies in the unification of classification approaches at the national level. Experts point out that this eliminates regional discrepancies in assigning identical goods to particular categories, which previously provoked corruption risks and gave rise to bureaucratic conflicts [6; 14].

Alongside the strengthening of the centralisation of supervisory powers, the opposite process is also observed — the liberalisation of certain procedures. A vivid illustration is the decision of the EEC Board, adopted in April 2025. It concerned the Provisions on the specifics of customs value control: a condition requiring that all consignments of identical goods be declared to a single customs authority to avoid an in-depth check was removed from the document [3; 7]. The abandonment of this rule became possible due to the improvement of interdepartmental electronic data exchange. This innovation has significantly facilitated the activities of importing companies forced to interact with multiple customs posts.

The procedure for the deferred determination of customs value has undergone a substantial addition. It has been expanded to include another situation permitting a delay in establishing the exact amount: when the price of the imported goods directly correlates with their qualitative parameters, which can only be identified through research or analytical procedures carried out after the goods have been released for free circulation. This rule becomes particularly relevant for products whose final characteristics can only be verified under laboratory conditions — for example, chemical substances or multi-component technological equipment.

In contemporary realities, the construction of customs regulation requires the mandatory implementation of a developed risk management system (RMS). According to the Customs Code of the EAEU, each Party concentrates customs control on goods with a high level of risk and accelerates the release of goods with a low level of risk [2].

The architectural scheme of the unified digital ecosystem for customs regulation being created on the territory of Russia in the period 2025–2026 is shown in Figure3.



Fig. 3. Architecture of the unified digital ecosystem for customs regulation of the Russian Federation (2026)

(Source: compiled by the author based on [1; 2; 5; 7])

According to the presented scheme (Fig. 3), the central element of the emerging ecosystem is the national platform "GosLog". Its phased launch is scheduled for 2026: commissioning began on 1 March, and from 1 September, the use of the platform for issuing electronic waybills will become mandatory [1]. By integrating data flows from key government agencies — the FCS, the FTS, the Ministry of Transport — and commercial participants (carriers, logistics operators), the system creates a consolidated digital space for foreign economic activity participants.

The platform is integrated with:

- "Honest Sign" — guarantees the traceability of consignments along the entire path from import to the final consumer;
- SPOT — obliges declarants to notify of deliveries in advance and make security payments;
- AIS "Tax-3" — accumulates information on taxpayers, including their fiscal history;
- goods traceability system — regulates the turnover of products for which mandatory supply chain control is established;
- automated subsystem for risk analysis and management — carries out intelligent analysis of goods flows using artificial intelligence algorithms

The emergence of such an ecosystem radically changes the basic principles of building customs regulation. Expert discourse notes that from 2026, Russian customs procedures will be carried out in a digital space, and the entire goods flow will fall under the control of a unified information system [1]. Participants in foreign economic activity will have to adapt to a fundamentally different, technologically saturated, and transparent model. Within its framework, the impeccable accuracy of the information provided and the flawless observance of regulations acquire the status of an absolute imperative.

Nevertheless, the positive dynamics in the field of customs regulation do not negate the existence of deep-seated systemic dysfunctions that need to be addressed as a matter of urgency. A synthesis of expert opinions and data from scientific periodicals reveals the following list of the most acute problems:

- The absence of independent monitoring of the effectiveness of the Federal Customs Service constitutes the first and most significant problem. As noted during an extended meeting of the Coordination Council for Optimising the Movement of Foreign Trade Goods Flows in the State Duma, neither society, nor experts, nor business circles possess complete information on the passage of goods through customs formalities. A system of independent control is simply absent. Moreover, statistical data published by the FCS raise serious doubts among businesses [4; 9]. Such a situation generates deep mutual mistrust between customs authorities and entrepreneurs, which, in turn, makes it impossible to objectively assess the success of the implemented reforms.

- The second key problem lies in the insufficient realisation of the country's transit potential. According to several expert estimates, Russia's annual potential in this area could reach 850 billion US dollars, but its actual use remains extremely limited. The President has set the task of reducing the idle time of goods in foreign trade operations by seven times. Nevertheless, the real picture shows different results: at the border, goods can be idle for up to 30–40% of the total travel time. A similar situation is observed in seaports, where a container is delayed on average for 6.5 days. It is noteworthy that customs procedures and control themselves take only about 1.1 days. The main delays are caused by other types of inspections, transshipment operations, and waiting for the next link in the transport chain [9].

- The third difficulty concerns functional duplication and the redundancy of administrative barriers. Although electronic technologies are being actively introduced, participants in foreign economic activity still have to prepare paper documents. Moreover, the volume of information required on paper is steadily increasing [4]. Such practice creates enormous difficulties in customs clearance and directly contradicts the declared policy of digital transformation.

- The fourth challenge is related to shortcomings in the mechanism of administrative liability. According to Marina Lyakisheva, who heads the expert council on customs regulation at the Russian Union of Industrialists and Entrepreneurs (RSPP), the provisions of Article 16 of the Code of Administrative Offences of the Russian Federation establish excessively severe sanctions even for minor and unintentional offences. Initiatives by the business community aimed at liberalising penalties for such violations, as recorded in the "road map" for improving customs administration, have not found a response in the Ministry of Justice.

- The fifth challenge is linked to the hypertrophied fiscal burden of the customs system, which relegates the task of stimulating foreign trade activity to the background. According to analytical data, the domestic customs service has historically played the role of the key collector of budget revenues — its contribution exceeds half of the federal treasury. For comparison, in economically developed countries, a similar indicator rarely rises above one or two percent. Such an imbalance naturally strengthens the control and supervisory component while simultaneously limiting the potential for the development of trade flows and the country's transit possibilities.

- The sixth shortcoming is the unsatisfactory dynamics in the implementation of the measures provided for by the "road map" for improving customs administration. As follows from the materials presented during parliamentary hearings, by the time of discussion in the State Duma, of the fifteen provisions for which the established deadlines had expired, only six had been fully completed. Another five are at the implementation stage, while three initiatives have effectively been derailed [9].

Based on the analysis of the current state of the customs regulation system, a number of conclusions can be formulated:

1. The regulatory framework for customs regulation is built according to a multi-level scheme, combining acts at the supranational (Customs Code of the EAEU, decisions of the Eurasian Economic Commission), federal, and departmental (orders of the FCS) levels. Such architecture, on the one hand, guarantees the comprehensiveness of regulation, and on the other hand, gives rise to significant difficulties in law enforcement practice [4; 13].

2. In the current period (2025–2026), a fundamental restructuring of the control mechanism is taking place. Its essence lies in the rejection of selective checks at the border in favour of end-to-end digital tracking of goods flows along their entire route. This is achieved by consolidating

data from the information systems of the FCS, the FTS, the "Honest Sign" marking system, and the emerging "GosLog" platform [1; 7].

3. The introduction of a number of key instruments — the System for Confirmation of Goods Anticipation (SPOT), the centralisation of preliminary classification rulings, the increase in customs fees, and the extension of the simplified procedure for conformity confirmation — pursues the goal of legalising foreign economic activity and increasing fiscal revenues [2; 5; 6].

4. However, alongside the positive shifts, a set of deep-seated dysfunctions remains: the absence of external audits of the FCS's performance, the inefficient use of transit potential, duplication of powers, the poorly functioning mechanism of administrative penalties, a hypertrophied fiscal orientation, and the slow pace of reforms [5; 9].

5. Participants in foreign economic activity will face increased requirements for the accuracy of document flow, the inevitability of implementing digital solutions, and the practice of advance payment of tax sums. At the same time, for law-abiding companies, these changes create a more stable and understandable operational environment [1; 7].

The identified specific features and existing shortcomings in the customs regulation system form the starting point for subsequent in-depth study. This research will focus on two interrelated directions. First, customs administration will be examined in detail, considering it as an effective instrument for implementing the regulatory function of the state. Second, based on this analysis, a comprehensive model of organisational and economic mechanisms will be developed and theoretically substantiated. Its ultimate goal is to ensure economic security within the operational activities of the Federal Customs Service.

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