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UNCERTAINTY OF GOODS MARKETS

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INTRODUCTION

Relevance of the research topic. The development strategy of the Federal Customs Service of the Russian Federation (FCS of Russia) until 2020 determined long-term state regulations and priorities for the stable and phased development of the customs system of the Russian Federation. Its relevance and demand is due to the country's transition to innovative development, the formation of favorable prospects for the effective integration of Russia into the world economic system. This required a change in the scale, forms and nature of foreign economic activity (FEA), which form the prerequisites for the development of customs activity based on the use of the development strategy of the FCS of Russia for the long term.

It is planned to significantly improve the quality of the provided state customs services. The customs service of the Russian Federation began to be regarded as part of the economic system of the state, which, along with the traditional functions of state administration, is increasingly being formed as a socio-economic institution in which customs activity is manifested as a special form of public service.

New tasks also required adjustments due to the growing influence of factors that have a negative impact on the activities of the customs authorities of Russia. They are determined by the specifics of modern trends in the global economy, first of all, by the uncertainty of the behavior of global players in commodity markets.

As before, the key area of activity of the customs authorities remains to ensure the filling of the state budget. However, the aforementioned Strategy also required a qualitative reorientation of the goal to preserve the country's economic security. The task is to strengthen the fight against crimes and administrative offenses that are attributed to the national competence by national legislation, not to weaken the fight against corruption and international terrorism, illegal trafficking of intellectual property,

drugs, psychotropes, weapons and ammunition, cultural property and other goods and items transported across the Russian customs border [8].

Naturally, this will require efforts to improve management models of the system of customs authorities, both in relation to customs administration, and in terms of creating a more comfortable environment for participants of foreign economic activity in the customs territory, as well as in areas that ensure a favorable course of processes in the near-customs territory. In fact, we are talking about improving the customs service of foreign trade participants, including full-time customs officers and customs posts. It is proved in the work that the Russian customs service is increasingly starting to take on the signs of service customs, and this involves building new approaches to state management of customs services.

The dissertation is supposed to identify priorities for the development of management of the system of customs authorities on the basis of a discretionary approach in the context of global uncertainty of commodity and political markets. This position defended in this dissertation is in itself a definite scientific innovation in the theory of customs. This methodological approach to the theory of customs management in terms of the development of customs services and the creation of theoretical and material prerequisites for the formation of service customs of the future predetermined the relevance of this scientific research and at the same time gave direction to the choice of the topic of dissertation research.

The degree of scientific elaboration of the problem. Monographs, scientific articles, analytical reviews of domestic and foreign scientists are devoted to problems in the theory of managing the sphere of organization of public service, the development of mechanisms and tools for managing customs influence. However, often beyond the boundaries of research there are problems associated with the study of the possibilities of application and the effectiveness of the discretionary approach in the construction of service control systems. The theoretical problems of finding optimal models for

organizing customs services, which are heterogeneous and contradictory from the standpoint of all participants in foreign economic activity, continue to be poorly studied.

This gives certain reasons for the predominance of administrative trends in the development of customs services, when the contradictions in the interests of participants in foreign economic activity are not fully taken into account.

The problems of the quality of public services provided, the improvement of public services, including customs, and the effectiveness of management models under conditions of high uncertainty in world commodity markets, which have a powerful impact on the Russian economy, continue to be a little-studied area.

The work shows that the quality of public administration by customs authorities is directly interconnected with the quality of the institution itself, whose inefficiency is a paraphrase of the state of inefficient equilibrium in the market of demand and supply of public services by the customs authorities both to the state institution and to participants in foreign economic activity.

The theoretical problems of the development of the customs system of the Russian Federation, including the issues of managing customs services, were devoted to the work of such scientists as Aksyonov I.A., Andreev A.F., Anisimov E.G., Afonin P.N., Baramzin S.V., Gupanova Yu. E., Dianova V. Yu., Denisova M.S., Ermilov I.S., Ershov A.D., Zhigun L.A., Kalinina O.V., Karpov A.N., Kolobova I. N., Kostin A. A., Ko-Chergina T. E., Krutskikh V. A., Kukharenskiy V. B., Makrusev V. V., Malevich Yu. V., Markina O. V., Matveeva O P., Naumov V. V., Novikov A. B., Novikov V. E., Ostanin V. A., Rozhkov Yu. V., Safronov A. V., Sorokin M. A., Starkova OA, Fed Orenko R.V., Chernysh A. Ya., Elova G.V. and other authors.

At the same time, the most important issues of customs services management in the conditions of high uncertainty of economic systems remain little explored. These

include the problems of building customs service models in a discretionary approach to the implementation of the state economic policy.

The purpose and objectives of the study. The aim of the study is to develop theoretical, methodological and applied approaches to changing the model of public administration of customs services in Russia on the basis of a discretionary approach in the face of increasing uncertainty in commodity markets and the presence of certain elements of archaic modern institutions of state administration of customs authorities of the Russian Federation.

Achieving the above goals led to the formulation and solution of the following tasks:

- on the basis of clarification of the concept of the concept of «customs service» and «customs service», develop methodological approaches to substantiating the discretionary model of state management of customs service in the conditions of increasing market uncertainty in the commodity markets;

- substantiate the conclusion that institutional traps in the customs sphere are an indicator of inefficiency and at the same time the result of the implementation of modern non-discretionary state customs policy;

- prove that the customs authorities, by their nature, function as service institutions serving not only foreign economic activity participants, but also government bodies in the conditions of uncertainty of commodity markets and the presence of archaic elements of the modern customs institute of the Russian Federation.

- substantiate the conclusion about the possibility and necessity of organizing customs service both in the concept of «rules of a rational approach to managing customs authorities» and in the concept of «a reasonable approach to rules of managing customs authorities»

- propose measures to update the Strategy for the development of customs authorities until 2020 based on the implementation of the model of customs service management in the concept of a discretionary approach.

Object of study - customs service in the system of state administration of customs authorities of the Russian Federation.

The subject of the study is a customs service mechanism based on a discretionary model of public administration, in the context of growing uncertainty of commodity markets.

The theoretical and methodological basis of the dissertation was the results of studies of domestic and foreign scientists in the field of service theory, management, institutionalism, market uncertainty, customs affairs, as well as works in the field of theory and methodology of knowledge of complex economic systems.

The empirical information base of the study was the regulatory acts of the Russian Federation on the development of services, public management, regulation of customs affairs, methodological documents of the Federal Customs Service of Russia, data from Rosstat, Bank of Russia, publications in the scientific press, analytical reviews, results of copyright research.

The scientific novelty of the dissertation research lies in the development of methodological and applied approaches to the management of the customs institute in Russia, characterized in that for the first time in the theory of management of the customs institute in the conditions of global uncertainties of commodity markets, a model for managing the customs service was developed and proposed -som based on a discretionary approach.

The most important scientific results of the research, possessing signs of scientific novelty, which are passed for protection, are:

1. Methodological approaches to the organization of customs services for participants of foreign economic activity in the concept of reasonableness of the rules of the organization itself, which allows to overcome the institutional traps of the modern model of customs service, are proposed.

2. A provision has been developed and argued that in the context of the evolution of customs services for foreign trade participants from an imperative to an imperative-service model and further to a service model, it is necessary to expand the possibilities of economic tools based on a discretionary approach to the state economic policy in the customs sphere.

3. The main objective dialectic contradiction of the institute of customs has been investigated and disclosed. This is a substantive contradiction between the objectively ripened needs of the Russian economy in the field of building up the country's innovative potential and the inefficient customs institute with the dominance of its institution to maximize customs revenues with the resulting state of customs service.

4. The model for evaluating the effectiveness of customs service organization has been clarified, confirming the conclusion that it is necessary to implement a discretionary model of customs service.

5. Developed and proposed measures to improve the organization of customs service and increase its efficiency in the light of updating the «Development Strategy of the Customs Service of the Russian Federation until 2020» in modern conditions of increasing global uncertainty in commodity markets.

The theoretical significance of the dissertation research lies in the development of existing scientific approaches to the principles of organizing state management of service by the customs institute of foreign trade of FEA participants under the conditions of increasing global uncertainty of the economic behavior of actors, achieved by the implementation of the discretionary model of state management of customs service in

the Russian Federation. Thus, a new approach was proposed in the dissertation to the development of theoretical principles and the formation on their basis of a more effective model for improving public administration of the customs service institution based on a discretionary approach in the face of uncertainty in commodity markets.

The practical significance of the study lies in the fact that certain provisions contained in the dissertation can find application in the practice of teaching disciplines: «Fundamentals of customs», «Economics of customs», «Customs management», «Management of customs services », " Service in the field of customs ", " History of customs and customs policy of Russia. " Practical conclusions can be applied in the activities of the Federal Customs Service of Russia in the implementation of the Development Strategy of the Federal Customs Service of the Russian Federation until 2020, adjusted for the developed author's recommendations.

Testing the results of the study. The main results of the research were presented at seven conferences: five international scientific and practical (Voronezh, Ufa, - 2014; Perm - 2014, 2017, Moscow - 2015), one all-Russian scientific and practical conference (Ussuriysk - 2014), one -th regional scientific conference (Vladivostok - 2017).

Publications The main results of the dissertation research were published in 18 scientific papers with a total volume of 5.96 pp, of which copyright - 5.39 pp, including 7 articles in publications, according to the list recommended by the Higher Attestation Commission of the Ministry of Education and Science of the Russian Federation - 3.4 L.P., including 2.34 - personally by the author. One article was published in a publication included in the Scopus database (0.1 pp).

The structure and scope of the dissertation. The dissertation consists of an introduction, three sections, a conclusion, a list of 176 sources used and 6 appendices. The text of the dissertation is set out on 182 typewritten pages, including (taking into account applications) 25 tables, 8 figures, 4 formulas.

1 The scope of public services: the formation of new approaches to justify the development of the Russian customs model in the context of increasing uncertainty of commodity markets

1.1 Customs service and customs services: conceptual framework in the context of the imperative, imperative-service and service models of customs

Today, a scientific school has developed and there are in-depth studies on the formation in Russia of mechanisms that mediate customs and, in particular, the provision by customs authorities of a range of services of a foreign economic nature [24; 47; 49; 61; 143, 155, 156, etc.].

At the same time, various points of view on the concepts of «services» and «service» still exist. It is important, we believe, to deal with derivative terms, for example, «service customs», «customs service», etc.

Our analysis showed that there are a significant number of definitions of the concept of «service» of both foreign and domestic authors. The most characteristic of them we have given in Appendix A.

In Russian, the terms «service» and «service» are interpreted as synonyms [139]. The terminological uncertainty in the works on the problems of customs service, the nature of service customs, customs services, and state administration of the customs sphere takes on acute forms in scientific and practical discussions by both domestic and foreign scientists.

Most often, the concept of the concept of «service» is reduced to understanding the service as an intangible entity. However, showing the service in the categories of materiality or ideality does not give positive results, because ideality dominates solely

in thinking. Therefore, reducing the service only to the sphere of thinking or other mental phenomena does not reveal the truth.

The provision of services or services refers to the concepts of a process or action, that is, they are located in an area that flows in objective reality. As a result of the action, the final product is created in its active form, namely, the service as a blessing.

Note that any activity in the provision of services can carry potential and anti-good. This is the basis of the work of the FCS of Russia to remove drugs, psychotropics and a potent list of substances from illegal traffic that are in demand among some unlawful Russians.

A service has value not so much in the activity itself, that is, in the service, but in its results, which materialized in the good, are merged with the object itself and which, as a result, have acquired qualitatively and quantitatively new characteristics. So labor provides services in the form of an impact on the state of a thing, an object, and not just as an activity.

We note the scientific position of F. Kotler. He does not belong to the prominent representatives of the theory of services, although he is often quoted by Russian scientists as some kind of unconditional truth. So, he defines a service in the form of objects of sale as actions, benefits or satisfaction. Further, he more fully reveals the essence of the concept of service as any event or benefit that one market participant offers to another «... that are mostly intangible and do not lead to the possession of anything» [83, p. 638].

The indicated scientist proposed the following characteristics of the service that distinguish it from the goods: a) intangibility; b) inseparability from the source; c) inconsistency of quality; d) nonconservation.

The concept of a service has been introduced and is disclosed in various international standards. This, for example, is reflected by the International Organization for Standardization (ISO). The ISO 9000 series of standards shows a service as the result

of at least one action that is necessarily carried out in the interaction of the supplier and the consumer «[69]. It is emphasized that the service is usually intangible.

A very common definition of the process of providing services (in our understanding - the concept of «service») is a type of human activity that is aimed at meeting the needs of customers (society, organizations and individuals) by providing them services.

Economic development requires the constant involvement of people in the service sector. Russia is not yet among the countries where the growth of the service sector is observed (table 1) [101].

Таблица 1 - Десять стран мира с наибольшим ростом сферы услуг, 2005–2013 годы

Номер п/п	Наименование страны	Реальный среднегодовой прирост, процент
1.	Либерия	20,6
2.	Нигерия	18,6

3.	Катар	16,5
4.	Макао	14,4
5.	Гана	14,3
6.	Азербайджан	13,8
7.	Ангола	13,4
8.	Афганистан	13,3
9.	Йемен	13,1
10.	Китай	11,9

In theoretical studies, the opposition of the flow of goods to the flow of services has not yet been overcome. This should be attributed to a certain conceptual absurdity, carelessness in handling terminology than with a strict system of knowledge. The fact that in the Federal Law «On State Regulation of Foreign Trade Activity» (1995), the service was directly consistent only with commercial entrepreneurial activity [4] cannot be explained to others.

If we analyze the provisions of GOST R 50646-94 "Services to the population. Terms and definitions" [150], you can find some innovation. Here, the service was understood not as a process, but as a result of direct interaction of the contractor and the consumer, as well as the contractor's own actions in order to satisfy the consumer's needs.

According to their functional purpose, the services provided to the population were divided into material and socio-cultural. The specified GOST saw signs of materiality in ensuring the restoration, modification, preservation of consumer properties of products or the manufacture of new products by orders of citizens, as well as the movement of goods and people, the creation of conditions for consumption. The service sector was directly presented in the form of a combination of enterprises,

organizations, as well as individuals who provide services. Here, the service, or the service itself, GOST interpreted as the activities of the contractor in direct contact with the consumer of the service. The quality of the service itself was understood as the totality of the characteristics of the service, determining its ability to satisfy the established, declared and expected needs of the consumer.

GOST R 50646-94 has expired since 01/01/2014. However, it has not lost its scientific and practical value. But subsequent scientific works of different levels of generalization ignored those unconditional achievements of theory and practice, which were reflected in this legal act.

In particular, this has to do with understanding the service as any event, a benefit that is presented mainly in an intangible form that cannot be taken over. This is a kind of logical inconsistency of thinking. And in practice, the person consuming the service simultaneously assigns it. This is what distinguishes a product-service from a product-thing, since the latter only potentially bears good, because the moment of appropriation, production of a thing always does not coincide with the moment of its consumption. Otherwise, the researchers could talk not about the «product-thing», but about the «product-service». This provides the basis for a more categorical judgment on the primacy of «product-service» over «product-thing». «Product-thing» can become a blessing only in the process of its consumption, operation, when the user will benefit. In this case, the «product-thing» is the «product-service» in potency, and the «product-service» itself is the potency that has become reality, which was contained in the «product-thing».

This contradiction is reflected in international statistics. So, in the WTO and UNCTAD materials, country statistics are divided into trade in goods and trade in commercial services (table 2). (We, with respect to the research topic, do not provide statistics on trade in goods here).

As we see, both in export and in import of commercial services, Russia lags far behind advanced countries. The global economic crisis, EU and US sanctions, growing uncertainty in political and commodity markets, falling prices for exported energy carriers, of course, made negative adjustments to these data.

Table 2 - RF in world exports and imports of commercial services, 2017

	Экспорт		Импорт	
	Млрд долл. США	Доля в мировом экспорте, процент	Млрд долл. США	Доля в мировом импорте, процент
Всего	5 279	100,00	5 074	100,00
в том числе:				
США	762	14,4	516	10,2
Великобритания	347	6,6	210	4,1
Германия	300	5,7	322	6,3
Франция	248	4,7	240	4,7
Китай	226	4,3	464	10,1
Россия	57	1,1	87	1,7

Note - Calculated by the author according to the WTO [175]

In a market economy, the producer of the service — the service provider — possesses solely the equivalent value of the produced service, while the consumer cost of the service is good, useful to the consumer. The cost of the service is exchanged for the payment of the consumer for the service he has consumed. And if the value appropriated by the producer of the service is the object of his desire, then for the consumer the object, the ultimate goal of his desires, is the use value of the service itself, that is, the good itself. A service, or a benefit in the form of the result of an activity, can, as it were, directly «merge» with a person in the form of his physical, spiritual, psychological state, or in the form of material things to which the services were directed.

We believe it is necessary to recognize as archaic the judgment that the service is always inseparable from its source. For example, customs IT-technologies make it possible to separate the process of customs clearance in space and time, as well as the service of modern customs technologies and customs procedures. Customs officials may use computer customs technologies and service programs to provide services even when they are located on different continents and in different time frames. The digitalization capabilities in customs allow users to receive a service even when it was provided at an earlier time in other spatio-temporal coordinates.

Each service pursues its ultimate goal. If the manufacturer is profit-oriented as the final result, then the organization providing the services refers to commercial organizations. Non-profit organizations, on the other hand, provide services based on charity, or the recipient of services is in such a personal relationship that the benefits of payment are placed in second place, which takes place in the household or in the form of services to myself - self-service. Therefore, in anticipation of our further conclusions, we note that the often applied classification of services in the customs sphere as only the activities of structures having the authority to carry out commercial activities in the field of foreign trade reduces the scope of services in this area.

The state as an institution is called upon to finance the costs of providing public services from budget items. Therefore, they cannot be considered free at all. They can be free only for the recipient of the service, for example, a person requesting customs information.

Services that can be officially registered, i.e. official, open, and shady services. The former are openly declared, reflected in official statistics and thus are in the legal field. Shadow services are always outside the official statistics. FCS bodies apply special measures to reduce the share of shadow turnover of imported goods in the Russian market.

If we again turn to the Federal Law «On State Regulation of Foreign Trade» of 07.07.1995 (see above), then in this act the service, as we noted, was generally shown outside any sound logic in the form of entrepreneurial activity aimed at satisfying - reviewing the needs of other persons, excluding activities carried out on the basis of labor relations. The Federal Law «On the Basics of State Regulation of Foreign Trade Activity» dated 08.12.2003 abolished this norm. At the same time, the term «foreign trade in services» was introduced. It was understood as the provision of services or the performance of work, including production, distribution, marketing, delivery of services (work) ... [3].

It was determined that the provisions of the law relating to state regulation of foreign trade in services should not be applied to services that are rendered in the performance of functions of state bodies. authorities are not on a commercial basis or on a competitive basis with one or more service providers.

This leads to an incorrect judgment, firstly, that the personnel of the customs authorities who work in the TCF system carry out customs control and perform other functions, including law enforcement, but as a result of their activities do not provide any services. Such an approach should be interpreted as some scientific and practical incorrectness.

Let us ask ourselves a question: should this activity be considered entrepreneurial? According to J. Schumpeter, entrepreneurship activity is innovative, that is, implementing such an innovation that is revealed in new technologies, products, in the opening and development of new markets and in changing the very market architectonics. Actually, the innovative activity itself «makes a profit», becomes its source [159].

But in addition to entrepreneurship, the size of the created national income in much larger volumes reveals ordinary, routine economic activity without including the activity of innovative type entrepreneurs in its composition [118].

In our opinion, services become a boon (or anti-good), embodied precisely in their result, and not in the process of their provision. Therefore, the provision of services is the service of organizations, individuals, any entities, in the process of satisfying their needs. Needs are recognized, can be measured and acquired on the basis of equivalent exchange. This exchange can also occur within the subject in the form of offsetting the services of individual services of one institution, enterprise, organization. In this case, it is necessary to define this economic phenomenon by the concept of «self-service».

Therefore, it is necessary to distinguish, firstly, the process of servicing the consumer of the service. This is an economic phenomenon that can already be described as a service, that is, in fact, a service within the framework of a single whole economic entity (enterprise, organization). Secondly, it is necessary to distinguish between the process of rendering, consuming a service under conditions of equivalence, financial gain, profitability.

So in the first case, the provision of services should be attributed to the process of servicing oneself. The forms of such services can be different: self-education, self-medication, household maintenance work, when the right to receive an equivalent cost does not arise. In addition, services can be provided by one functional unit to another also within the framework of a single whole, using the principles of mutual accounting, which is found in the form of interaction between various customs services.

Within this relatively whole state, economic structure or household, the result of the interaction can be described as self-service, and the process of providing services and consuming them as a service or self-service. Important in our conclusions is the fact that we distinguished the concept of service as a result and service as a process of providing this service.

A characteristic feature of the service is that the delivery process itself becomes the main goal of the service. This service is the ultimate goal. This statement, the origins of which can be found among the classics of economic theory, is true only in a certain

part. The need for services appears in the final form of the needs of the community, of a person. The need for things, goods, products is an indirect form of expression of this need.

A thing (as a good so far only in potency), in the process of its exploitation, consumption becomes a real good. That is why Aristotle's thesis that wealth in the true sense of the word is the accumulation of such economic goods that are necessary «for life and useful for state and home communication» [15, p. 398].

If the theory has exclusively ideal formations as its subject, such as mathematics, the theory of interconnections, interrelations in the sphere of pure quantity, then its conclusions, conclusions will always continue to remain in this sphere. The exit of ideal entities, formations into the world of real things, gives rise to a different sphere of reflection and cognition of reality - the world of reality, according to Hegel. The very process of creating good in the form of service, i.e. service, there is a process of transformation of an object. In this process of transformation, accumulation and transmission takes place in the form of changes in quality and quantity in the innermost nature, preserving the former quality, if changes, increment of good accumulate only quantitatively, without overcoming the measure.

For the subject of our study, it is important to emphasize that the concepts of «service» and «service» in terms of their denotation refer to concepts that are counterattack, and not subordinate. They are therefore incomparable, for they are opposite. The practice of ignoring this important methodological position may lead to a heap of inconsistencies in theory, confusion, and further «terminological crowds» (J. M. Keynes) [74, p. 63] or «the tyranny of words in the social sciences» (P. Samuelson) [138, p. eleven].

As a result of the analysis of the economic nature of the concepts of «service» and «service», we made the following conclusions.

1. The position most common in Russian scientific and educational literature on the relationship between the concepts of «service» and «service» is mainly based on the incorrect application of laws and rules of formal logic. We believe that these concepts cannot be regarded as subordinate or subordinate in relation to each other. None of these concepts is generic in relation to the other, and the second is a subordinate or species concept.

2. The concepts of «service» and «service» are counter-concepts, that is, opposite, not having common areas, belonging to both the first and second concepts. Therefore, the difference between the concepts of «customs service» and the concept of «customs service» is a form of manifestation of the difference between the concept of «rendering customs service» and the concept of «customs benefit».

Customs service is always framed as a blessing. It is also received by state bodies, authorities, and participants in foreign trade activities themselves. This benefit has value expressed in the form of use value for the participant of foreign economic activity, as well as for the institute of customs service (in the form of the benefit expressed in information, the degree of protection of the country from the receipt of poor-quality or counterfeit products, as well as goods that may be carried in yourself a potential threat).

At the same time, it is a blessing for the FCS of Russia, which has acquired a quasi-commodity form. Since the provision of a service has certain stages from the receipt of documents from participants in foreign economic activity (its representatives), until the release of goods from the customs territory is permitted, objective prerequisites are created for accounting costs and expenses of the customs authority itself when performing customs procedures. Therefore, the process of customs control itself is mediated by the movement of the value of customs services. Thus, it is already possible within the customs authority to create centers of performance for individual structural units based on the costs of the structural units of the customs authority and those customs goods that begin to form as a result of these customs operations. Here we can speak by analogy with the processing of an intermediate product within a single production

complex, corporation, when the so-called "transfer prices" are formed. The scientific innovation of this dissertation study, we believe, is that the customs benefit is not only disclosed on the part of use value, or value, but also on the part of the costs of the customs authority itself, which allows us to further form a model of efficiency centers already inside the FCS of Russia.

3. The service is always materialized in a particular object after its provision. Therefore, the categorical assertion of a number of scientists that the service is intangible, non-material is not theoretically correct. Being speculatively divorced from the object of the service, it becomes an insignificant abstraction, the reality of which is not scientifically confirmed.

4. The service, being organically merged with the object itself, is capable of accumulating and transmitting, including using monetary and financial instruments.

5. Service, as a process of providing a service, can be capitalized, and at the same time, accumulating its accumulated ability to influence the growth of incomes and increase wealth.

6. Services are provided not only to individuals and organizations belonging to different patterns of ownership and differing in organizational and legal form, but also within the organization itself by some structural divisions to others. This general rule applies to structures of state ownership. When this service is transferred to an external organization or person, a system of relations arises, which is defined by the concept of «outsourcing» [58; 151].

7. If the service is organized within the boundaries of a single economic structure (enterprise, etc.), then the management of the service (the process of providing the service) forms a system of managerial relations that can be described and characterized by the term «self-management». The latter is an organic component of the process of providing a service, that is, a service.

Our argument about the difference between the concepts of «service», «service», «service» can serve as a starting point for a logical sequence in clarifying the concepts of «customs service», «customs service», «imperative model of customs», «administrative-service customs», «Imperative-service customs», «service customs».

The above concepts, of course, are specific concepts in relation to the previously considered generic concepts. Customs service is a product, the result of the materialization of the customs service process, when with the market entity moving goods across the customs border, the FCS of Russia conduct the procedures provided for by the customs regulations. The cost of the customs service also receives its materialization in the fact of the increased cost of the goods, which gets access to free circulation, from which the burden provided for by the customs regulations has been removed.

A product that has undergone customs clearance, after payment of all necessary customs duties and fees, becomes available to its owner in his tenure, use and disposal rights. The cost of customs services, customs payments paid to the budget, simultaneously led to an increase in the cost of this product, and the owner himself increased his wealth in such a way that his customs costs would be covered by the selling price in a free competitive market.

The customs service itself is organized by the state institution represented by the FCS of Russia, and the state administration of the customs service or the process of providing customs services forms a system of state management relations, which within the FCS can be described by the term "state self-management." We draw this conclusion on the basis that the process of providing customs services to a participant in foreign economic activity is at the same time a process of providing services to a state institution, for example, when maintaining state statistics, protecting the interests of the state from customs tort manifestations, etc.

Customs services that are sold within the customs system itself are associated with the costs of the customs authority. Therefore, they can take the form of customs service costs. However, due to the specificity of the State Customs Institute itself, these costs of the customs service cannot get their external manifestation as prices in its classical sense, that is, as a monetary expression of value.

Nevertheless, the statement of this problem within the framework of the theory of customs allows us to introduce the concept of «center of customs service efficiency» at certain stages of the implementation of customs procedures. Here we can talk about customs costs, correlated with the quality and quantity of goods produced in the form of customs services, which should be correlated with goods reproduced within individual structures of the customs authority. We believe that the use of this customs technology will improve the quality of the customs authority, create mechanisms for the material interest of customs officials in improving the quality of customs services to foreign trade participants.

Further development of the customs authorities to provide better customs service will be in the form of transforming the imperative model through the transitional imperative service model into the service customs model. The model of service customs, the essence of which is seen in changing the very institution of the customs authority, will differ from the imperative model of customs service management in that the interests of a participant in foreign economic activity will acquire extremely important significance for the institution itself. This situation can be expressed by the frequently used meme (eng. - meme) when servicing a client, for example, in credit organizations, trading companies - «a foreign economic activity participant matters,» «a foreign economic activity participant is always right».

It should be noted that service customs is a promising goal in the direction of which the customs service organization system should be built. But today, for a relatively long time, it will remain as some ideally desirable model. Therefore, it is advisable to accept the development of a transitional model of the customs reform

process, namely, imperative service customs, which only recently began to take shape. Its need for a specific historical period of time is due to the fact that the customs institution of the state, among other factors, is forced to take into account and respond to a sanctions policy hostile to Russia.

In addition, the entire global economic system is in a state of turbulence. This has a depressing effect on civilized market instruments that are unable to respond quickly to a changing political and economic global sphere. Today, world practice does not have effective market management tools that are formed on the basis of the rules of a reasonable approach to a changing market environment.

We believe that at this stage the models of public administration based on the rules of a rational approach should be supplemented, but not replaced by the full, concept of a state approach based on the reasonableness of the very rules of public administration of the customs service of Russia at the modern historical stage. We will consider these problems further.

Conclusion on 1.1.

1. The subsection notes that in the customs sphere there is a serious terminological uncertainty. The analysis showed that, first of all, in the majority of publications by Russian authors, the terms «service» and «service» are interpreted as synonyms. We made an attempt to separate these concepts, to find the deep differences between them. For this, these terms should not be considered as subordinates or subordinates in relation to each other. None of the analyzed concepts is generic in relation to another, and this other is a subordinate or specific concept. It is concluded that «service» and «service» are counter-concepts, that is, opposite, not having common areas. Therefore, the difference between the concepts of «customs service» and the concept of «customs service» is a form of manifestation of the difference between the concept of «rendering customs service» and the concept of «customs benefit».

2. The provision of services in our understanding is a service process, an action taking place in objective reality. As a result of this action, the process creates the final product having qualitatively and quantitatively new characteristics. This product - the result of the service - is a service in the form of a good, in this dissertation - a customs good.

1.2 the Opportunity and the need to establish a service customs model in the concept of an institutional approach

One of their problems in the modern theory of customs can be reduced to the problem of the very nature of customs service. In the scientific literature, various organizational and managerial forms are accepted without sufficient critical reflection, which, in the opinion of their authors, reveal the essence of the relations that are developing both in the customs service system itself and in the relations of the customs institute with the external environment. From the standpoint of the nature of public administration, this public institution distinguishes administrative customs management, administrative customs service, which can be expressed in terms of: «administrative-service customs», «service customs». At the same time, neither the administrative model of the institute of customs, nor the service model are adequate forms reflecting the specifics of the managerial relations of modern Russian customs. This problem of the evolution of the forms of organization of managerial relations should be considered historically.

It seems that any organization, unless it belongs to self-organizing and self-governing organizations, can be classified as administrative models by the type of management, since the presence of a dedicated managerial bureaucracy in these models is decisive. The Institute of Customs is the institution that is constitutionally endowed with power functions, which allows this state body to use, including non-economic

coercion, to implement the functions that are imposed on this body in the field of customs control and protection of national interests countries.

On the other hand, the term «service customs» is also incomplete, one-sidedly reveals the modern nature of organizational and managerial relations. Customs authorities cannot produce anything other than the services that this agency provides to both participants in foreign economic activity and other organizations and institutions, both public and private. Therefore, the modern Institute of Customs can only be a service institute. There is also a well-founded opinion that such a conclusion should be consolidated in the concept of development of the Federal Customs Service [131] being developed.

We believe it will be more productive to propose a new paradigm for correlating the power of the state institute of government from the standpoint of compulsoryness and the need for unambiguous observance of the norms, rules, orders and some freedom granted by the same state institution within certain boundaries. The imperative method in organizing customs services for participants of foreign economic activity is at the same time a one-sided imperious method, when decisions take the form of imperatives, directives issued by the administration. This gave reason to attribute the modern organization of customs affairs to the administrative institute of management. The first norms were defined as peremptory customs norms and rules, the second can be attributed to the so-called dispositive norms.¹

The dispositive method in customs service² is always softer, it does not imply a complete and exhaustive list of rules and regulations, leaving a great deal of freedom for both the customs institution when making a management decision in development and taking into account the interests of participants in foreign economic activity.

¹ The scientific novelty of the dissertation research lies in the development of methodological and applied approaches to the management of the customs institute in Russia, characterized in that for the first time in the theory of management of the customs institute in the conditions of global uncertainties of commodity markets, a model for managing the customs service was developed and proposed-som based on a discretionary approach

² Imperativus – лат. «повелительный», imperatus –«приказ, повеление, приказание, предписание», imperare «приказывать, повелевать».

Dispositive norms are often defined as replenishable norms, since they provide some independence in the implementation and implementation of the will of the leader, who in this case is given a certain freedom and independence. Thus, it is precisely the possibility of implementing discretionary customs rules that creates the prerequisites, an objective basis for the implementation of a discretionary policy, which is, in fact, its logical continuation and implementation. This becomes not only possible, but also necessary in conditions when the leader is faced with the uncertainty and unpredictability of the external environment, when the classical understanding of rationality can no longer be applied in making managerial decisions.

Therefore, a modern customs service includes organically mutually determined and mutually supplemented peremptory and dispositive norms and customs rules. Therefore, the modern nature of customs services is a contradictory dialectical organizational and managerial formation, an organization that currently combines both imperative management and alternative management decisions in the implementation of customs control in an uncertain environment of changing external economic environment.

The understanding of modern imperative customs service³ as an institution is justified by us by the fact that, by definition, an institution is always presented as a whole in which economic relations are simultaneously permeated by ethical, moral, structural, legal and others. This gives stability to the system, since it is fixed simultaneously by materialized structural elements in specialized socio-economic formations that implement functions or institutions that are essential for the institution (multi-valued term, from Latin *institutio* - instruction).

The institution is often understood as the rule of law, order, customs, which citizens follow when entering into public relations. These norms are fixed as generally

³ Dispositive norm - it is considered the norm arising from the need to take into account the disposition of the rights of participants, based on the need to specify and clarify with respect to existing norms and orders.

accepted through the functioning of organizations and authorities regulating human behavior. These authorities, organizations we are already considered as institutions that issue instructions, laws, thereby reinforcing the effectiveness of institutions.

Thanks to these functions specific to each organ, the institute actually acquires significantly significant characteristics of the institute. Therefore, the state and its governing bodies form a whole, which should be understood as an organism, using Hegelian terminology. Each organ can no longer be represented as part of a summative whole, for as a whole, according to G.V. F. Hegel, there are no parts that can receive some relatively separate interests [39, p. 300-301].

Consequently, the analysis of any socio-economic, political formation reveals its insufficiency and sometimes inappropriately deep abstraction, if all the burden is transferred to the analysis of these relatively independent entities. This provision provides the basis for a methodological understanding of the essence of modern imperative-service customs services for foreign trade participants. The customs service itself, in its technological customs regulations, customs procedures, is able to disclose the customs service as an institution with its standards of conduct for the main participants of foreign economic activity, restrictions, rules that streamline the relationship of both customs service subjects and actors to which should include the participants in foreign economic activity. However, customs service, as well as customs, is not only state institutions that implement the functions assigned to customs, or essential institutions, but at the same time they themselves are organs of a single whole, in our case, the state.

In this regard, a serious methodological problem is revealed in the disclosure of nature as the whole, for example, the state, as well as its organs, which ensure the viability of the whole, i.e. state, through the fact that each body is already organically linked to the whole through only its assigned functions, or institutions. Stability, fragility of the organism-state is determined by the quality of the implementation by each body of its specific functions. Therefore, it is far from accidental that the position

that in Russian and other languages the state is considered in the aggregate, in the unity of its bodies, for example, internal affairs bodies, customs, tax and other bodies. These functional bodies are called upon to ensure that the state exercises its functions. Actually, the very essence of any socio-economic, political and other education should be revealed through its functions. Without considering these functions, the state itself turns into a meaningless empty abstraction.

A meaningful analysis of the state and its bodies that implement the functions provided for by the Russian constitution can provide a fundamentally new institutional approach for its research. The methodological institutional approach allows us to identify the essence of the state, the essence of its organs (but not parts!) Through the analysis of its functions. (In this statement, we proceed from the fact that it is institutionalism that is capable of shifting the main focus to functions, to functional analysis, which is realized, first of all, in the provision of services, or in the servicing by state bodies of their actors. For «Function correctly understood, «noted I. Goethe,» this being conceivable in action ... «[41].

You cannot go to the other extreme by assigning the exclusive right to be the ultimate truth to the methodology of institutionalism. Institutionalism cannot be considered a methodological panacea, because it should organically fit into the evolutionary theory «... along with other approaches, systematically describing transformational and transactional factors» [68, p. 42–43].

Attaching an important role to the institutional approach to the problems of regulating socio-economic formations, we agree with the methodologically useful opinion of G. B. Kleiner that these possibilities for establishing and regulating relations, although they are all-pervasive, are not comprehensive. He notes that in the social world, in addition to institutions, "... interests, expectations, intentions, cultural artifacts, etc." operate [76, p. 111].

This fundamental position of institutionalism gives reason to rely on this position as a methodological premise in relation to the institution of customs service. A further increase in the efficiency of customs affairs can indeed be carried out in the direction of the development of customs service, its evolution from a predominantly imperative model to a predominantly service model. We make an unambiguous conclusion that the modern model of customs services for foreign trade participants cannot be exclusively imperative, as well as exclusively service, with prevailing dispositive norms and customs law enforcement norms.

It is the implementation of the customs service that allows the functions of the institute of customs to be realized, while the customs service itself is nothing more than a fulfilling function, or a customs institution. Customs service is, in fact, a form by which an institution manifests itself essentially in its institution, i.e. in its function. These forms of customs service are useful; foreign economic activity participants and other entities give an assessment to this customs service. According to I. Goethe, a person has the habit of only "appreciating things to the extent that they are useful to him ..." [41, p, 41].

The FCS of the Russian Federation has no (and cannot be!) Other interest besides the interest of the universal, and the usefulness of this service institution can be expressed in how much this body serves the whole, that is, society. Moreover, the subtlety of understanding this important methodological principle boils down to the fact that private interests should be recognized as moments of the whole, universal. The general is the general of its parts, particulars. Only in this understanding, the interests of the private, in our case, the participants in foreign economic activity, should be understood as a concretization of the interest of the general.

If a certain participant in a customs transaction suppresses the interest of the general, then this being should be recognized as untrue, deviating. Here, the conflict finds its forms not in the search for a compromise, but in the suppression of manifestations of such private interests, which can no longer be described within the

bounds of general interest. Moreover, this, as a rule, unlawful interest is contrary to the universal. As in the case, for example, of a foreign economic activity participant moving his goods through customs with an attempt to circumvent the current regulatory customs rules. Or an official of customs authorities who seeks to derive private benefits also due to violation of customs rules and procedures, following corruption schemes.

The importance of this provision is confirmed statistically. In 2018, the anti-corruption units of the Federal Customs Service of Russia filed 251 criminal cases. Of these, 173 criminal cases were initiated for corruption-related crimes, of which 93 - against 52 customs officials and 80 - against 68 bribe-takers. Compared to 2017, the number of such crimes has decreased significantly (table 3)

Each function of the state can be realized only if it creates for this a special body (or system of organs) capable of performing an essential function for the body. The theory of institutional economics focuses on understanding the development process as an evolution of this institution, paying attention to the role that the institution has on the economic behavior of people. Therefore, the theoretical founder of institutionalism T. Veblen (1857–1929) defined the subject of institutionalism as a theory of cultural growth of a process, which is predetermined by economic interest, as well as a theory of the cumulative sequence of economic institutions, which are formulated in terms of the process.

Table 3 - Analysis of corruption-related crimes in the FCS system, 2017–2018

Name	Year		Growth rate, percent
	2017 год	2018 год	
The total number of criminal cases based on materials from anti-corruption units, units	406	251	61,8
The number of criminal cases for crimes of corruption, units	306	173	56,6

Note - Calculated by the author according to [152].

In the theory of institutionalism, customs service, customs as a specific state body can be represented as an institution. Institutionalism was constantly obstructed in the Soviet Union of the Soviet Socialist Republic when "a child was splashed out along with water." Post-Soviet Russia showed another extreme, which S. G. Kirdina wrote about. She is right in that theories and approaches borrowed by Russian authors often began to be used without analyzing the adequacy of their country specifics and the nature of the socio-economic development of Russia. The new institutional methodology was uncritically applied «to the analysis of the widest range of phenomena» [75, p. 38].

But by the 90s of the twentieth century. institutionalism began to supplant the previously mainstream mainstream in the form of political economy. For the sake of correctness of our judgments, we will invest in the concept of this concept the meaning that is designated by the term «Institutional Economics». Thus, we will leave politics (political institutionalism), sociology, law outside our economic analysis, taking into account the fact that institutionalism arose much earlier in these areas of theoretical knowledge. D. Colander, considering the economic policy of the III millennium, noted that the policy of «right prices» has been replaced by a modern approach to politics, which is built on the principle of the correctness of institutions [79].

It should be recognized that the key concepts of institutionalism are still vague, indefinite, both on the part of the concept and the denotation. As O. V. Inshakov quite rightly notes, the applied definitions of social institutions have become ambiguous to the extent that they are capable of misleading. Such concepts as «institute» and «institution» are used not only as synonyms, but are also contrasted. «Everyone,» writes O. V. Inshakov, «uses them with the greater ease, the less he knows what they mean» [68, p. 42].

The main participants in customs transactions, social agents (groups, individuals, collectives) are in a dual position with respect to the institution of customs service. The institute of customs service in this theoretical concept is, as it were, independent of the participants in foreign economic activity, however, at the same time, the institute of this

service is a certain by-product of the joint activity of all participants in foreign economic activity.

By building relations of the customs control body with foreign economic activity participants and other actors and market entities, the service customs institute provides services to both foreign economic activity participants and other participants who have a devious relationship to direct foreign economic activity. Thus, for government bodies and authorities, it is important to maintain customs statistics, provide analytical reviews and forecasts of the development of the national economy in the face of uncertain political and economic markets. There is no doubt that the state authorities need such analytical generalized forecasts in the field of the national currency exchange rate, the policy of accumulating foreign exchange reserves, population employment, providing citizens with basic necessities and ensuring their quality. For example, the problems of food safety, the filling of markets with goods from near and far abroad will be solved in close connection with the customs policy, as well as with the tactical and strategic guidelines of the Russian Government.

This problem became especially apparent in the last historical period, when the Russian Federation was subjected to sanction pressure from foreign countries. By providing data on the state of foreign trade balances, analyzing the dynamics of foreign trade, the Government of the Russian Federation and its authorities and administrations receive the required information, which is relevant and relevant. And although the provision of such information and analytical reviews, for example, to other bodies of political, legislative power, institutions and economic structures is often carried out on non-market grounds, nevertheless, the value of this does not decrease. This phenomenon should already be characterized as the provision of services by the customs institute, and the empowerment of its functions allows us to talk about the transition of imperative customs to a new quality. In this case, the term «imperative service customs» introduced by us should be used in scientific and practical use.

This leads to the important conclusion that the imperative-service customs, or the institution of the imperative-service customs, is one of the transitional stages in the formation of service customs. The customs service bodies, rendering services to participants of foreign economic activity, by their nature will remain bodies, on the one hand, bodies having an imperative nature, on the other hand, these are bodies that are called upon to provide services to participants of foreign economic activity. Thus, the peculiarity of this form of customs activity will remain its dual nature, which creates the conditions for the manifestation, on the one hand, of a conflicting customs environment. On the other hand, it carries the forms of resolving a contradiction in the form of a compromise, thereby forming an objective-subjective conflict-compromise paradigm. This will fully ensure the formation of prerequisites for improving the organization and management of services in the specific conditions of the modern market with its obvious signs of turbulence and uncertainty. It will also allow developing features of the formation and development of the public, in this case, public sector services. The way out of the adoption of this methodological concept will be found in a more sophisticated mechanism for improving the efficiency and quality of customs services. This unambiguously fits into the field of this dissertation research, namely: improving management methods and state regulation in the service sector in the face of uncertainty of commodity markets with maximum regard for the specifics of the customs service sphere.

Since the main task of this thesis research is defined in the search, development and testing of an effective customs service model, the position of the theory of public administration, based on the works of D. North, is determined as a methodological basis. The point is that the development of society is predetermined by the development of institutions. D. North, understanding institutions as formal and informal rules that serve as a certain restriction on the economic behavior of people, nevertheless came to the conclusion that economic growth depends mainly on the quality of institutions that ensure the existence of markets, ensure property rights and low some transaction costs.

The trajectory of the development of institutions is determined in each case, based on their initial premises. However, the ability of society to create stable, honest, generally recognized and at the same time flexible institutions that are capable of responding and transforming to changes in the economic, political situation, largely determine the growth and development of society itself and its economic growth.

Since the process of state regulation and management of the economy as a whole and its most important bodies of state power and economic management is carried out by public authorities, the regulator itself (in our study, the customs service system for foreign trade participants) should be considered an institution, on the one hand. On the other hand, this institution itself must evolve in order to form the necessary institutional and economic environment, or a governing and simultaneously managed socio-economic and political space. The construction of a model for improving the institution of customs service (public authority), which determines the economic policy in society, initially requires clarification of both the concept of the concept of «institution» and «institution», and the development of a model of the mechanism for such improvement. At this stage, it is already not enough to be content with repeating the «economic mantra» about the necessity and possibility of such an improvement and the need for an extremely correct statement of the concept and denotation of key concepts. So, in sociology, an institution is generally presented as an established and fixed order of rules and standardized patterns of behavior.

As a social institution, it refers to regulation, an explanation of the behavior of large masses of people, imposing norms, rules and roles on their behavior [30].

In T. Veblen, these are stereotypes of thoughts, habitual ways of responding to stimuli, widespread images of ideas with regard to individual relations between society and the individual and their individual functions. For B. Malinowski, A. R. Radcliffe-Brown, T. Parsons, this is the realization of the functional prerequisites and imperatives of the evolution of societies. According to E. Durkheim, these are functional forms of social organization that are associated with general conditions of collective life.

We consider our conclusions that the institution of customs services should not be reduced solely to restrictions, prohibitions, norms that limit the behavior of participants in foreign economic activity. This position is necessary, but insufficient from the standpoint of the rules of formal logic. We consider it an extremely important methodological basis for the idea of the Russian historian V.O. Klyuchevsky (1841–1911), who believed that institutions in their essence act not only as limitations, frameworks, but also as a means of pushing the boundaries of the subject's capabilities. Thus, arguing about the class division of society, he wrote that the essential and most tangible sign of class division is the difference in rights and not duties [Cit. by: 67].

If in some works the concepts of «institute» and «institution» are divorced, mixing of their denotates is not allowed, then this scientific rigor has not yet become generally accepted in other scientific papers. Institutions are social forms of typifying the functions of economic agents, that is, both subjects and actors, which determines their roles, statuses in the system of production and distribution of benefits. Thus, institutions form a system of relations of the functional structure of society.

When it comes to the concept of «organization», understanding in our case the service system of foreign trade activities of the FCS of Russia, in this case the concept includes a social form that arises on the basis of relations between economic entities in the process of production, distribution, consumption of goods. If we expand the concept of the concept of «organization», then we can form the elemental structure of society. Each organization was formed on the basis of the corresponding institution, but at the same time consolidates it, coordinates, regulates relations on the basis of a certain function, which is implemented on the basis of developed, approved rules of behavior for all participants in this process.

The interaction of the forms of the functional and elemental structures of society, or of an institution and organization, gives rise to a new social education - the institute with its organs of life support, self-preservation, self-reproduction, self-regulation. Thus, not just an organization becomes an institute, but an institutionalized organization,

permeated with specific functional relations characteristic of it. In other words, an institution is a functional organization, or an organization that implements its specific function for it. At the same time, the organization, the institute can realize other functions, but the nature of the institution gives it precisely its essential function. Therefore, if we are talking about such a specific organization as the state service of foreign trade participants by such a public institution as, for example, the FCS of Russia, then its essence in its functional purpose gives reason to interpret this type of organization as a customs service institution that operates on the basis of rules accepted reasonable and necessary.

So, the customs system should be classified as an organization that implements its specific and essential function serving the participants of foreign economic activity - the function of customs control. The function of customs control, which is also the implementation of customs service, is the main function of the organization in the form of customs, customs posts, regional customs departments, and finally, the central office of the FCS of Russia.

At the same time, understanding and presenting the system of customs organizations in conjunction with the functions of customs control and customs services performed by it, it allows us to refer them to customs control bodies and, at the same time, to the institute of imperative service. Here, the FCS of Russia, as an organ, appears as a structured institution, which ensures the functioning and development of the organization, in which it is possible to detect at the same time the progress of adaptation of old organs to new functions for servicing participants in foreign economic activity, or their dying off, or development due to requirements of the external and internal institutional environment. It is this internal and external environment that forms the institutional sphere in which incentives are generated for both the development of the institution and its withering away.

Thus, the customs institution becomes an essential moment, a substantial part of the customs service institute, which distinguishes it from the whole set of other

organizations. Moreover, the external form of the organization itself becomes insignificant, bearing signs of chance. For example, the institution of risk reduction can be embodied in powerful reinsurance companies, insurance organizations that serve insurance agents, insurance brokers. But this intuition can also be embodied in an ordinary family, which invests its resources in preventive measures, thereby reducing the likelihood of the occurrence of an accidental undesirable event, associated, for example, with the loss of property, loss of income from temporary disability, etc. [128].

There are some doubts about the truth of the statement of O. V. Inshakova, that the essence of the institution is in its universality, as the social form of all human actions [67]. Rather, the essence of the institution, if we are consistent in the application of Hegel's methodology set forth in his work «The Science of Logic», lies, on the contrary, in its specificity. It is the specificity of the function that gives the status of an institution to individual organizations, treating them as special organizations, i.e. institutions, which are characterized by strictly specific functions, structured in the institution.

So, applying the Hegel's methodology, we argue that the essential function of the customs authorities (customs control during customs service) becomes a sufficient basis for understanding the organization, in our study - the FCS with its structural units, regional customs departments, customs, customs posts, with the relevant services - as a customs institution.

The efficiency of institutional transformations is preceded by the process of disclosing internal (endogenous) factors, which are a source of change in institutions, institutions and the institutional environment of society itself. This method was first proposed by D. North. The last one raised the idea that the formed interest groups within the system are quite capable of changing the rules that limit them. Then he emphasized the importance of ideology, which unites individuals [110].

An analysis of exclusively markets is no longer sufficient to explain them as a necessary and sufficient condition for changing the institutions themselves. Thus, an

important conclusion was drawn about the mechanism and sources of institutional changes in society. The answer to the nature of the causes of the evolution of institutions should have been sought not only in economics. This work of D. North opened a new stage and a new direction in the study of institutionalism, thereby forming a "new institutionalism." Representatives of the "new institutionalism" revealed the role of the quality of institutions on the efficiency of the economy, although North's main attention was shifted to the institutional-evolutionary direction of the development of management theory and practice.

The problem of the effectiveness of state public administration was reduced to the problem of choosing between preserving existing institutions and the institutions themselves, preserving the "rules of the game" of economic agents, i.e. economic entities and economic actors, or not to change institutions and institutions accordingly. As a result, a state of institutional equilibrium arose in which economic agents were not interested in reforming the institutional environment. At the same time, naturally, economic agents believed that this state of equilibrium is an inefficient state, or an institutional trap, that is, an inefficient institution.

If we are talking about reforming the modern institute of customs service in Russia, then this situation can be interpreted as follows. Economic agents - participants of foreign economic activity - and customs officials found equilibrium points in the institutional environment in the concept of a constantly reproduced conflict-compromise behavior model. Mechanisms of adaptations, adaptation of all and to each were worked out, between which the corresponding institutions were implemented. These functions, or institutions, were, ultimately, a form of resolving systemic contradictions. The conflicting interests of the participants were resolved by a compromise in favor of both the participant in the foreign economic transaction and the benefit of the customs officer who ensured the execution of the customs operation. The reproducing institutional environment became the basis for the formation of customs corruption, and corruption itself is a sign of the inefficiency of the institution of customs,

and therefore, forms of government as the customs authority itself, as well as the processes and customs regulations, which are enshrined in the guidance materials. Moreover, these ineffective institutions can maintain their state of ineffective equilibrium for a long time.

Some explanation of this situation in relation to the institute of customs authorities of the Russian Federation, when following the North method, gives the following conclusions:

1. It should be recognized that the very nature of imperative service bodies is dual in nature. The system of customs authorities itself has limited resources, which are strictly regulated by their costs. To ensure an increase in the efficiency of the institution of customs authorities without transaction costs is impossible in principle. Saving resources will force the institution of customs authorities to behave as a model known in theory as a «predator» [43], which is trying to increase budget filling by reducing the cost of transactions to reform the institution and, accordingly, the institution.

On the other hand, the financial needs of the government will rather form a model of state regulation by public institutions that impedes economic growth and increase the efficiency of the economy, rather than contribute to economic growth. As a result, society is deprived of guarantees that more efficient institutions will be introduced, and the system itself will emerge from a state of ineffective institutional equilibrium.

2. It is necessary to take into account the specific interests of various groups - participants in foreign economic transactions. The asymmetry of the interests of various groups, together with the asymmetry of information that creates the basis for moral hazard, will serve as the basis for consolidating and conserving the inefficient institution of customs service in Russia.

3. The choice of initially incorrect goal-setting, for example, fixing fiscal functions to the customs control authorities, which we just consider in the dissertation.

This function has actually formed a stable and existing ineffective equilibrium of the institute for a long time.

As a result, there is a situation when developing the institute of imperative-customs service becomes an expensive undertaking in the conditions of scarcity of the resource itself, and the existence of the former ineffective institution with its inadequate nature of the customs authority institution justified and finding its justification and explanation. The essence of this institutional trap of the customs authority in modern conditions is that it is becoming "effective" not to reform an inefficient institution in the concept of the former "rules of customs service for participants of foreign economic activity".

We believe that the potential for a transition to a more efficient state of the customs institute lies in its internal inconsistency, which becomes a source of development of the institute and overcoming its institutional inefficiency, abandoning in principle the previous concept of the «rules of a rational approach to the organization of the institute Customs «.

Conclusion on 1.2.

1. We associate the increase in the efficiency of customs business with the development of customs service and its evolution from a predominantly imperative model to a predominantly service model. However, the modern model of customs services for participants in foreign economic activity cannot be exclusively imperative or exclusively service with a predominance of dispositive customs regulations.

2. We have classified the customs system as an organization that implements its specific and essential function serving foreign trade participants - the function of customs control. This function is at the same time the implementation of the customs service.

1.3 the Justification of the methodological basis for the choice of discretionary customs service policies

Since the system of customs authorities plays an exceptional role, it is important to find ways to develop it. The Russian Federation lags far behind the advanced countries in the development of these bodies, which are considered abroad as bodies not only of the executive branch and the administration, but also the institute of customs service [50; 148].

In particular, in the Logistic Performance Index (LPI), the World Bank takes into account, among other things, the efficiency of customs and border clearance. LPI is a key indicator of customs service organization. In 2018, the LPI index of Russia was 2.76 - 75th out of 160 countries (table 1).

Not everything is favorable in Russia from the point of view of the World Bank research on the Doing Business indicator. Here, among ten indicators for our dissertation research, such an indicator as «International Trade» (Trading Across Borders) is important.

Table 4 - Logistics Performance Index (LPI) of individual countries [161].

A country	Год			
	2012	2014	2018	
			LPI Rank	LPI Score

Sweden	3,85	3,96	4,05	2
Singapore	4,13	4,00	4,00	7
Belgium	3,98	4,04	4,04	3
USA	3,93	3,92	3,89	14
Spain	3,70	3,72	3,83	17
Portugal	3,50	3,56	3,64	23
Vietnam	3,00	3,15	3,27	39
Ukraine	2,86	2,98	2,83	66
the Russian Federation	2,58	2,69	2,76	75
Zimbabwe	2,55	2,34	2,12	152
Afghanistan	2,30	2,07	1,95	160

As of January 1, 2019, according to this indicator, the Russian Federation ranked 99th out of 190 countries (table 5) [161].

Table 5 - The indicator «International Trade» in the USA and the Russian Federation

Name	2018
Doing Business indicator, International Trade indicator, USA	36

Doing Business indicator, International Trade indicator, RF	99
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According to the Action Plan of the FCS of Russia for the period 2013–2018 in the framework of the first goal («Improving the investment climate in the Russian Federation, maximizing the support of foreign trade activity»), the indicator of the share of foreign economic activity participants is calculated that satisfactorily assesses the quality of state support. services by customs authorities, in the total number of foreign economic activity participants. This figure was supposed to reach 80 percent by 2018. However, it reached this value by the end of 2015 (table 6) [152].

The indicators established by the plan (table 5) clearly contradict the existence of serious problems in the field of foreign economic activity, in particular, in the provision of services by the FCS, and, therefore, it can be recognized that the customs service organization itself has significant development and improvement potential.

Table 6 - Participants who satisfactorily assess the quality of the provision of state. services by the FCS, in the total number of participants of foreign economic activity, percent

Год											
2013		2014		2015		2016		2017		2018	
Plan	Fact										
35	56	40	40,5	50	81	60	–	70	–	80	–

One of the most important directions for improving the quality of customs service is the correct choice of the model for managing the FCS as a public state institution. In

this case, the need to implement the model of the discretionary approach should be investigated.

In the literature, the discretionary model of economic management is usually opposed by management models, which are based on the rule of a reasonable approach to choosing both the tools and mechanisms for influencing the economic situation in the country, and the nature of the impact of these tools and mechanisms on the management object. Often, the management model based on the rules of a reasonable approach finds its embodiment in the model of automatic stabilizers, when the latter are implemented in fiscal policy.

At the same time, payments from imports of goods amounted to 48.7%, and payments from the export of goods - 49.9% (table 7).

Table 7 - The structure of federal budget revenues administered by the customs authorities of the Russian Federation for 2018, billion rubles [152]

Income form	2018
Payments from imports of goods	2 931,8
including value added tax on imported goods	2 245,6
Payments from the export of goods	3 005,7

It should be clearly understood that the modern customs policy of Russia is inherently implemented in the model of fiscal policy, that is, tax policies, including those in foreign economic activity.

In our study, customs policy by its denotation is defined as a concept of intersecting, and not counter, and moreover, not as counter-narrative in relation to the concept of «fiscal policy». After all, the customs policy is implemented not only as a

fiscal, but also as a policy that ensures compliance with the customs control regime for the import and export of goods, which, ultimately, is aimed at providing the required economic, environmental, food and other forms safety. The fact that fiscal policy has a relationship with the fluctuations of economic cycles and affects them, we consider a sign is not only not necessary, but also insufficient for the statement of this provision as truth. The presence of a connection in general does not yet give grounds for asserting that this connection is an expression of an essential phenomenon in the economy, that is, a law.

So, it becomes of theoretical and practical importance to develop methodological approaches to assessing the effectiveness of the current model of mutual relations, including service, customs control bodies, participants in foreign economic activity and other subjects of the organization of the process of crossing the control object when crossing the customs border. The FCS approved the methodology for calculating the values of indicators for assessing the effectiveness of the activities of the head of the service in creating favorable conditions for the activities of entrepreneurial structures and economic entities [125]. We consider this order as a certain stage, an intellectual contribution to the development of imperative service customs.

The nature of the specified legal act is given by the methodology for calculating the values of the following indicators:

1. The maximum number of documents required by a participant in foreign economic activity in order to pass through the border when exporting goods.
2. The maximum period of time for customs operations when placing goods under the customs export procedure for goods that are not identified as risk deliveries that require additional checks.
3. The maximum number of documents required by the participant of foreign economic activity in order to pass through the border when importing goods.

4. The maximum possible time of customs operations when placing goods under the customs procedure of release for domestic consumption for goods that are not subject to additional types of state control and are not identified as risk deliveries that require additional checks.

5. The specific weight of declarations for goods executed in electronic form without submitting documents on paper, in the total number of executed declarations for goods, provided that the goods (or vehicles) are not identified as risk deliveries that require additional verification of documents on paper.

6. The maximum time for the FCS to carry out operations related to the implementation of state control at automobile checkpoints, provided that the necessary information (documents) is provided for goods and vehicles and goods (or vehicles) are not identified as risky deliveries requiring additional checks of documentation and (or) screening procedures.

7. The proportion of participants in foreign economic activity, rated satisfactorily the quality of the provision of state services by the FCS of Russia, in the total number of participants of foreign economic activity [125].

An analysis of the letter and spirit of these techniques allows us to draw some conclusions. The first one is reduced to the judgment that for the first time in the history of the existence of the customs service of the Russian Federation, the interests of a participant in foreign economic activity began to be recognized as significant in the organization of customs service. The methods allow evaluating the effectiveness of the customs service depending on the parameters of saving the time of the participant of foreign economic activity. It does not follow from this that before the interests of the participants were completely ignored, however, the interests of the state as a whole were dominated. The subtlety of the differences lies in the fact that the interests of the participant of foreign economic activity as a service recipient were only declared as a priority, which is what the government really should have followed in practice in

organizing customs services. The tasks of filling out the plan for incomes were put forward in the first place, and often without reference to the evolving conjuncture of the global commodity market.

The second conclusion is that the positions of the parties to the conflict were unequal, that is, far from equal. The customs authorities, providing customs services, implemented the dominant strategy in relation to ordinary foreign trade participants. Conflicts were resolved in the form of suppression of the interest of the subject of foreign economic activity. Attempts to achieve justice in relations with the customs authority led to numerous arbitration courts, which the customs service often lost. Therefore, the development of methodological recommendations on the formation of a conflict-compromise environment in the organization of customs service is gaining theoretical and practical importance. In this case, none of the parties to the customs process can receive the realization of exclusive dominance.

A customs service involves the provision of a benefit to a foreign economic activity participant in the form of some action, the result of which is a change in the legal status of goods transported across the customs border. This makes it possible to carry out already other actions related to extracting the benefits of the moved goods in a greater field of freedom from the use, possession and disposal of goods by participants of foreign economic activity. This expansion of freedom for imported / exported goods in relation to a participant in foreign economic activity affects the interests of other members of the society in terms of the use and consumption of products. So, they should not harm the health of other members of society.

The future increase in the wealth of the participant in foreign economic activity at the end of the foreign economic transaction is the object of the company's claims for a part of the income received in the form of customs duties. The size, procedure for implementing customs procedures in accordance with applicable customs legislation, the size of customs payments become the subject of customs conflicts and, at the same time, customs compromises. In fact, customs practice testifies to the permanent process

of the emergence of customs conflicts as forms of resolving outside of customs contradictions and at the same time forms of resolving these contradictions, which is achieved by the process of reaching compromises. All this self-movement should be considered as a process of servicing participants in foreign economic activity, that is, customs service.

Consequently, the development of customs is a paraphrase of the development of customs services, which is based on the inherently contradictory nature of relations between a participant in foreign economic activity and the institute of customs. The latter becomes the driving force behind the development of the institution of customs, and can also serve as a methodological basis for assessing the effectiveness of the organization of customs service.

The accumulated by domestic and foreign scholars quite extensive theoretical and empirical material on the problems of evaluating the effectiveness of the customs institute, however, is distinguished by the lack of analysis of the philosophical, methodological foundations of the theory of efficiency of both customs processes and its results with the point of view of the interests of the whole, i.e. society, as well as the problems of conflict that arise in this. A certain theoretical backlog can be found in the writings of Vyakkerev F. F., Da-Randorf R. [38; 52], and with reference to the FCS of Russia in the works of Glukhov V.V., Kardash V.A., Ostanin V.A., Rozhkov Yu.V. [42; 72; 120, 131].

The process of understanding the nature of the conflict needs further theoretical understanding not only as a negative phenomenon, but also as a source of development of the customs institute itself. In the literature on the problems of the effectiveness of the institution of customs, this problem remains poorly studied. Crossing the customs border is objectively associated with identifying differences in the interests of participants in foreign economic activity and the institution of customs.

Similar contradictions are also found between the governing bodies of various countries, the participants of foreign economic activity of which move their goods across customs borders. Each country protects, first of all, the interests of its states, imposing restrictions on both residents and non-residents. Bringing the interests of participants in foreign economic activity into agreement is a form of partial resolution of conflicts between the parties. Thus, the conflict should not be regarded solely as abnormality. Conflict, believes F. F. Vyakkerev, is the expression and reflection of the negative side of the contradiction in the most significant definition [38].

Therefore, customs conflicts, which become an objectively resulting consequence and the action itself, customs service procedures, are external, on the surface of human activity reflection of the essential principle of development of society, is an expression of the principle of its self-development, which concludes no more than in the image of a contradiction. Interest is a condition, not a cause of conflict [120].

Therefore, the source, the driving forces of the process of improving the customs service should be seen in resolving the severity of conflicts, which have both objective and subjective nature. In more detail this problem is considered by us in paragraph 2.1 of the dissertation.

To determine the state of effectiveness of the customs service is not only to establish its total economic reproductive potential, but also to fix the mechanism of distribution of goods, taking into account the balance of economic interests. It looks like an equilibrium state of a balanced economy and an effective state of the customs service system. Each single transaction for servicing a participant in foreign economic activity at the crossing of the customs border is the result of "bargaining", in our case, a customs compromise. It pursues the personal benefit of some participants in foreign economic activity, the public interest of society, countries, the prescribed rules of behavior of participants in the customs procedure, taking into account external factors, competition, the availability of payment resources, etc. If the seller in an ordinary trade transaction is also able to make a compromise, yielding to the price of the goods, based on the risk

of the buyer leaving, then in the case of customs service, the participant of foreign economic activity and the customs officer are within tight boundaries, according to the instructions, norms and rules of the customs service. The equilibrium in the market of customs services is absolutely inelastic both on the part of the demand for customs clearance on the part of the trader and on the supply side of the very institution of the customs body. The fact of violation of the elasticity of supply and demand for customs services will indicate corruption in the relations of a participant in foreign economic activity and the institution of customs authorities on the part of individual employees and customs officials.

The latter does not mean at all that customs authorities can provide preferences to certain verified participants in foreign economic activity, as is the case in the territories of special economic zones. In this case, customs service can be carried out according to a simplified customs regime, when, based on national or regional interests, customs service of participants of foreign economic activity is carried out on the basis of pre-established preferences, which, in essence, is the provision of mutual benefits and concessions.

If in the system of customs services, state authorities begin to develop such institutions with their inherent institutions that allow us to see others as both a means and an end, then it is in this institutional environment that the ground is formed for resolving conflicts in the form of compromises.

The state has customs tools and mechanisms for influencing the economic situation in the country. Moreover, the arsenal of tools and mechanisms can be very different, it is carefully prescribed in the customs code, regulations and procedures. A feature of modern customs services for foreign trade participants is that these tools and mechanisms of customs service and customs regulation fit into the set of tools of built-in automatic regulators. However, this does not indicate a passive attitude of the government and its institutions to the reaction of changes in market conditions. There is a refusal to actively intervene in the economy, even if the world economic system is not

so much in a state of economic recession as a number of countries introduce elements of unpredictability and uncertainty into world trade, resorting to sanctions against Russia.

Competition does not go into non-existence, it is modified within the framework of the rules of a reasonable approach established by the institution of the state. It is the state in the person of the customs service that should not follow any of its selfish interests in redistributing the benefits of participants in foreign economic activity.

The tools of the customs policy and their potential capabilities remain practically the same in nature, regardless of whether they are implemented, whether they are embodied in reality in the practice of providing customs services on the basis of the rules of a reasonable approach or the reasonableness of the rules for implementing the customs policy themselves. (In the second case, this corresponds to the discretionary model of the organization of customs services). It should be recognized that the problem of choosing one or another model of the provision of customs services, as well as the entire economic policy, has been and remains one of the most theoretically demanded topics of scientific and political discussions.

The problems of economic and customs policy arise when the scientific approach is applied from the perspective of eternity of some theoretical truths (*sub specie aeternitatis*), and subsequently its conclusions are transferred to modernity without taking into account its specifics both in space and time. A claim to the effectiveness of a particular model of organizing a customs service cannot be verified by argumentation, by the arguments that are deduced, or by the foundation of another, counter-theoretical model. This theoretical construction can be destroyed only within itself, otherwise it can be simply abandoned, forgotten, transforming into some regular economic dogma. Therefore, blind adherence to liberal values, arising from the postulates of A. Smith, can no longer be considered true today. But just the same, they cannot flow from the concepts and postulates of classical political economy during the pre-Adam era, as well as from more modern models by J. M. Keynes, M. Friedman and his followers of the

school of non-omonitarism, neoclassicism, neoclassical synthesis or the theory of real economic cycles. What was true earlier, right up to the closest history of economic thought, may become an anachronism in current realities.

Studies show in the field of the effectiveness of models of economic behavior, and, consequently, the development of models for the efficient organization of customs services, the difference in the forms and methods of customs servicing the participants of foreign economic activity is revealed in the differences between the main players in the field of customs service. The conclusion stated in this thesis study can be reduced to the following statement. Understanding of the main participants of customs service as entities that are endowed with power functions, and which in their position in the power hierarchy are capable of implementing dominant strategies, while others only act as actors who are only required to follow the instructions of customs officials, becomes a methodological basis to identify such a form-specific compromise between these major players.

The compromise in this case can be described as uniquely imposed by its implementation of the state will in the person of the customs service institution. In this model, there are no states satisfying each player, as a result of the conflict of relations, they are not so much resolved with the formation and generation of qualitatively new moments in the customs institute itself as it is forcibly reproduced at the same qualitative level. These relations are fixed, enriched, supplemented by ethical, social, religious and other relations. Thus, the customs service, which in our dissertation research is understood as an institute, finds itself in a state of inefficient equilibrium, or «a customs institutional trap».

So, models for improving customs services, which can be considered as models for improving the efficiency of customs services, are models for improving the institution of customs service or the institution of customs. The latter, in essence, is the provision of a whole more consistent with the interests of its actors, of a high-quality customs service to all participants of foreign economic activity, as well as the provision

of services to other state institutions, for example, maintaining national statistics, the Government of the Russian Federation, law enforcement agencies, finally, to society as a whole, to its citizens. Therefore, we consider the Institute of Customs to be the institution of customs service.

Since the customs service is built on following the regulated customs procedures, customs rules, customs regulations, the model of improving the customs service institution may lie in the direction of strict adherence to the established rules and regulations. One can agree with this proposition, but only with the following reservations. The first is that the rules themselves are perfect, they reflect the requirements of the current moment. The second - the external environment remains stable, which does not necessitate a critical rethinking of the adequacy of the customs rules themselves and, accordingly, customs procedures.

This provision is put forward in the dissertation based on the methodological provision on the need for differences in the customs service system, built on the rules of a reasonable approach to customs procedures and the reasonableness of the customs rules of foreign trade participants themselves. A conclusion can be made: if the rules themselves are not changed, in principle, on the basis of their critical evaluation according to the criterion of their reasonableness, then it should be expected that all economic and customs policies will, as before, fit into the concept of rules reasonable approach. It should be recognized an outwardly simple truth - that which was reasonable in the rules yesterday, tomorrow, under changing external conditions, may no longer be reasonable. Customs service, built on methodological approaches, which are based on the rules of a rational approach to the organization of customs service, will, following this model of improvement of the customs service, achieve some improvement in their position in accordance with the Pareto-efficiency principle. However, such an economy will always remain for the rivals a «catching up» economy.

The «catching up» customs and economic policy fixes the lag of the Russian Federation from leading advanced economies, the country will at the same time remain

a raw materials appendage within the global division of labor, and the exchange of goods through foreign trade will record a state of inequality. This is due to the fact that prices for high-tech products always tend to outstrip the growth in prices for goods of production of resource-intensive forms.

The theoretical justification for the formation of modern global open markets based on the theory of comparative advantages, with all its simplicity and the availability of conclusions, is that an international exchange of goods between countries is beneficial if even one of the countries produces all the goods cheaper than another, only strengthens the position of liberal politicians that a resource-intensive export structure is beneficial to the state.

With all the clarity of the mechanism for generating a positive result from the international division of labor and exchange in a globalizing economy, Russia is in a state of inefficient economic equilibrium. Russia is not in a position to fundamentally solve this problem of state regulation of the economy in overcoming the resource-intensive structure of its exports if it follows the concept of the rules of a reasonable approach to justifying and choosing the paradigm of models of state management of the country's economy, and therefore, shaping the architectonics of the customs service institution.

The modern globalizing world market, as well as national markets, is a regulated market, the regulators of the latter are becoming supranational institutions created for this purpose. Consistency, understood here as consciously maintained proportionality, is ensured through the establishment, *inter alia*, of the proportions of production and delivery to the world markets of certain types of products through customs duties, customs restrictions, quotas, bans, subsidies. In this case, the established proportionality of production and distribution by supranational regulators can significantly deform the very spontaneous basis of market institutions. This circumstance leads to the disruption of market equilibrium in world markets, which at the same time allows pursuing a policy

of not seeking profit and efficiency, but seeking rent by key economic monopolistic players.

Customs policy, being an organic part of the general economic policy, finalizes the international exchange of goods and services, reinforcing the deformed "natural" order in the exchange of goods between countries. As a result, international exchange itself, when establishing proportions of exchange, begins to be built not on the principles of equivalence, but on the principle of the economic power of economic actors on the world market. The modern market is no longer represented by independent and free in their desires and opportunities of economic market agents.

As a result, there is reason to present this modern form of world trade as a form that loses at its core the basic principles of mutual profitability. And although each side derives its share of economic benefits from the exchange of goods, this ratio of recoverable goods from mutual world trade differs in that the shares of recoverable goods are substantially deformed in favor of economic agents that have greater economic power. Thus, sufficient grounds can be found for asserting that the modern structure of exports and imports can be recognized as a result of the deformation of «mutually beneficial trade».

Therefore, in the long term, such a mechanism of foreign trade exchanges is not optimal. Countries with less economic power will lose in the framework of world trade to those countries that will supply high-tech products and technologies to the world market. Russia must realize its potential to enter global markets with high-tech products. This requires accelerated development of science, education, the introduction of modern technological advances.

Customs and economic policy should correspond to a model that would organically perceive the concept of development not on the basis of production factors, according to M. Porter, but on the basis of a knowledge-based innovative economy.

When considering the problems of the development of the customs sphere, one should take into account the importance of researching such a category as «market uncertainty». The need for this also lies in the fact that we have put the scientific term "uncertainty of commodity markets" in the title of the dissertation.

The modern world market is the sphere of relations between countries, taking advantage of the international division of labor and striving with the organic integrity of the entire economic, financial and information space. Its differences from previous models should be seen in the fact that, despite attempts by its global players to regulate it, it is subject to uncertainty in its movement and poor predictability.

In accordance with the International Standard Industrial Classification (ISIC), it is customary to subdivide goods into tradable goods on world markets and non-tradable goods sold only on the national markets of countries where these goods were produced. It is also generally accepted that non-tradable goods do not introduce elements of market uncertainty. However, as contemporary Russian practice shows, non-tradable goods introduce elements of uncertainty into the formation of the national market, because these areas may belong to non-residents, and their behavior will be determined by the state of an even more unpredictable political market.

If the very uncertainty of the world market can still be qualitatively described, then quantifying the measure of uncertainty is already problematic. The theory of cycles cannot give a satisfactory description of the existing fluctuations, high volatility and uncertainty of the world market. And such methods as, for example, the method of expert assessments, the Delphi method, the brainstorming method, the Pattern system, the round-table method, rather give forecasts that are weighed down by subjectivity and often bias in evaluations. The global economic space is characterized by a complete uncertainty of changes, estimated possible vectors of influence on the national economic and social environment. This provides sufficient grounds for accepting as a proven provision that both economic and customs policies are implemented in conditions of complete uncertainty of the world market.

The measure of uncertainty from complete uncertainty to «defined uncertainty» (risk, according to F. Knight) can be estimated by such an indicator as the measure of uncertainty (disorder) from the standpoint of awareness. The world market always contains, includes a certain amount of information, possessing the so-called information capacity.

According to the theory (Claude Shannon, Ralph Hartley), this information capacity of the global commodity market is characterized by information entropy, quantified as the logarithm of the number of states available for the system. Thus, the value of informational entropy, relating to the entire system of the world market, in the analyzed period of 2014-2018 reaches its maximum value, due to the fact that the modern world commodity market is completely indefinite. This uncertainty is also reinforced by factors exogenous for the global commodity market, namely, the uncertainty of political markets.

Our excursion into the Internet system (Google, the keywords «uncertainty of commodity markets») showed as of April 15, 2019 more than 87,000 results. In most cases, the uncertainty of commodity markets is not quantified. A priori, it is believed that it is extremely volatile in many ways.

The uncertainty is aggravated by distortions in the structure of commodity export-import. Thus, mineral products in Russian exports account for 64.8%. In imports, 44.6% accounted for machinery, equipment and vehicles (2018).

We will demonstrate the uncertainty in the commodity market by the example of a change in the average actual export prices of the Russian Federation and world oil prices. Figure 1 demonstrates the very high volatility of Russian oil prices, as one of the country's main export goods.

Also, the measure of uncertainty increases from the difficultly predicted Russian monetary policy, because through the issue mechanism it can lead to depreciation of

wealth, which is presented in monetary form, devaluing the old accumulations of all subjects of the national economy.

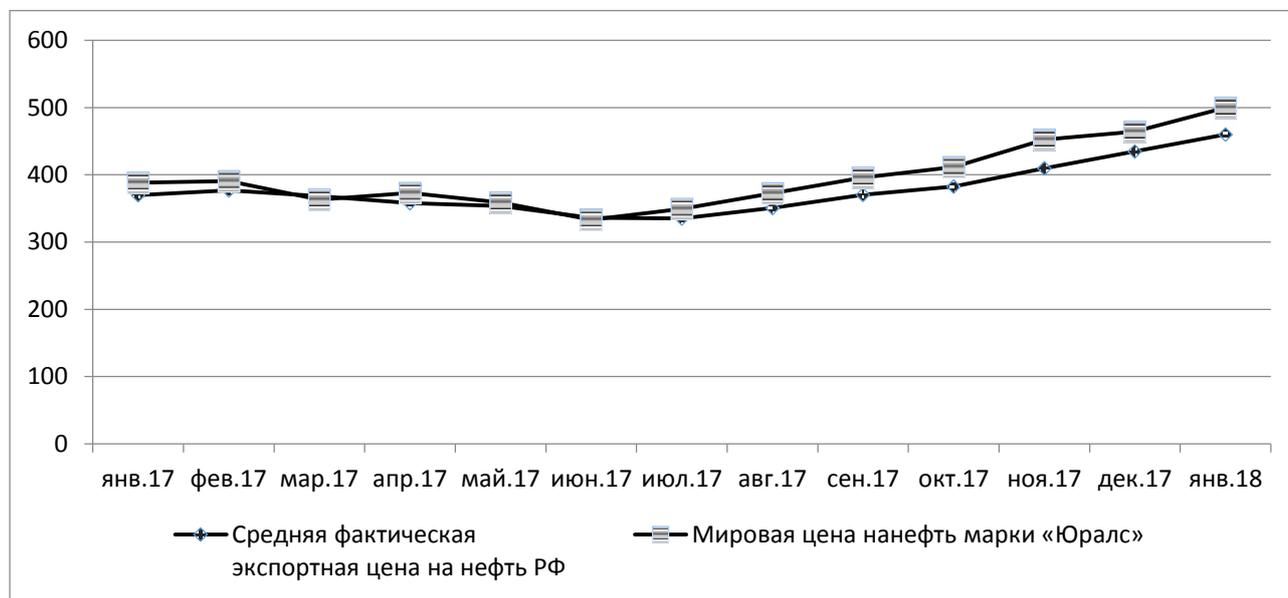


Figure 1 - Average actual export prices of the Russian Federation and world oil prices, US dollars per tonne of oil

Table 8 - Dynamics of the money supply in the Russian Federation, 2016–2018, billion rubles

Index	Date year			Growth rate, 01.01.2019 to 01.01.2016 year, percentage
	01.01.2016	01.01.2018	01.01.2019	
Money supply (national definition)	36 179,7	42 440,5	47 108,1	130,2

The Bank of Russia, ensuring the stability of the ruble, cannot fail to redeem this exporter's revenue thrown into the foreign exchange market. After all, his task is to

achieve the optimal balance of supply and demand of currencies, avoiding sudden and sudden changes, because the influence of the latter in modern economies can be unpredictable both in directions and in the strength of impacts. Therefore, one can formulate a certain «trap» in which the national economy finds itself. It turns out that the more efficient the sale of resources on the foreign market, the more the income is withdrawn from the country's population in the form of the so-called «tax on money».

The Hartley / Shannon model of uncertainty estimates takes into account, as factors, the alternative conditions of the global market for goods classified as sensitive goods on the List, for which the Commission of the Customs Union decides to change the rate of import duty by consensus. We note the vastness of this List. Thus, the enlarged code HS FEA TS 0201 - Meat of cattle, fresh or chilled - includes 13 positions, the code TN VED TS 021 - Meat of cattle, frozen, covers 18 positions. In total, in accordance with the indicated HS codes, the vehicle has 481 enlarged positions (Appendix D).

The list of sensitive products determines the state of the world market and its impact on the Russian economy. Export is also characterized by sensitive goods, the influence of which mainly extends to the formation of the revenue side of the Russian budget. Of course, the role of factors is very different (taking into account volumetric restrictions, the measure of the intensity of influence on the economic environment is not considered in the dissertation). As an essential phenomenon, it is assumed that each commodity item of export is considered in this general integral set of sensitive goods. In this aggregate, one should single out such large commodity positions as natural and liquefied gas, timber, lumber, grain, oil, oil products, diamonds, and weapons. There are 16 product lines, the role of which is significant in budget formation and is also characterized by the uncertainty of these markets under the influence of unpredictable fluctuations in political markets. A significant share in the formation of uncertainty is made by the volatility in commodity markets, manifested in multidirectional price movements. In this case, the possible state of commodity markets can be determined by

the upward movement of prices, a relatively stable price level and their reduction. As a result, all possible of this dynamic system of market conditions should be increased at least three times.

It can be argued that the world market that directly affects the state of the Russian economy will be characterized by information entropy, calculated mathematically as the logarithm of the number of possible states of the world market. To simplify our calculations, we will accept that each state is equally probable, and each state does not depend on the state of other product groups in the world market.

In our case, the number of equally probable states of the world market will be:

$$N = (481 + 16) \times 3 = 1,491 \text{ states.}$$

Then the information entropy characterizing the measure of uncertainty of the world market can be determined by the formula:

$$[S = k \log]_{270} N (1)$$

where s is informational entropy, can take the maximum possible value, which will characterize the system as the most indefinite. If the value is the smallest possible, then this system is assumed to be strictly determined and determined;

N is the possible number of equiprobable states of the global commodity market that has an impact on the Russian economy;

"2" is the base of the logarithm, allowing you to encode the system with binary codes.

In our case, for the current state of the Russian economy and its assessment from the standpoint of certainty, we can quantitatively determine the value equal to $s = 10.542$. This value of information entropy characterizes the global commodity market, in which the Russian economy carries out foreign economic activity as uncertain. Further conclusions can already be made based on the information received on the state of the market.

From the calculations made, it can be concluded that the FCS is not able to reduce uncertainty by the methods of the customs policy only. However, the customs policy, organically integrated into the state economic system, acting on the basis of the concept of the rules of a reasonable approach, cannot by its tools prevent the growth of crisis phenomena. It is necessary to take into account the negative consequences for the country's economy of this circumstance. Indeed, the export-oriented sectors of the Russian Federation of raw materials, showing high profitability from export operations, as well as from exploration, production, transportation of raw materials in the face of limited resources, will pull these resources through the market pricing mechanism for their industries and enterprises. This means that other sectors that do not withstand intersectoral competition for resources will be oppressed and suppressed. Such an effect of the inhibitory effect of individual highly efficient sectors and enterprises on the economy as a whole was studied in detail by T. M. Rybchinsky [136]. Therefore, there is no reason to ignore the effect we have shown in the practical implementation of a particular model of economic growth.

Note that the growth of the money supply as a result of exports is negatively affected if we follow the Washington consensus model and IMF recommendations. In accordance with the recommendations of the latter, it is prescribed to regulate the exchange rate, buying up foreign exchange earnings, thereby supporting artificially demand for the US currency. Consequently, in this case too, the increase in export opportunities for products of the primary industries is not a real factor in the economic growth of the national economy. High profitability of the export-oriented Russian economy is not a factor in the country's sustainable development in the long run.

Misunderstanding and rejection due to corporate-oligarchic interests of this fundamental position leads to an increase in crisis phenomena in the Russian economy with the appearance of prosperity, GDP growth and the imaginary progress. To adjust the course and achieve positive results with instruments of economic and customs policy, formed on the principles of the rules of a reasonable approach with its

fundamental limitations, is very doubtful. The model of regulation of the national economy, which is based on the principles arising from it, the rules of a reasonable approach from the position of «reasonableness» of the interests of international financial and credit institutions, as well as the proposals and regulations arising from the provisions of the Washington Consensus, poses a serious threat to the Russian national economy and society.

Customs tools and mechanisms, quotas, non-tariff trade barriers, as well as subsidizing and using the capabilities of state enterprises that are participants in foreign economic activity, are unlikely to have sufficient opportunities for a market economy that is signed under the agreements of the World Trade Organization (hereinafter referred to as the WTO). In the context of growing global risks and uncertainties, and conducting openly hostile economic policies towards Russia by its former trade and economic partners, it forms the need for a radical revision of the very principles on which the institution of customs is built. The emergence of new means of payment that have already lost their tangible carrier, i.e. lost their materially perceived form, became a factor in changes in the inertial characteristics of the economic system. The system has become, on the one hand, less inertial, and, therefore, more susceptible to influences from external and internal impulses in the form of shocks.

An innovation of our study is the conclusion that the economic inertia itself, in contrast to its physical counterpart, becomes a variable, variable. At the same time, a great deal of inertia is revealed in the phase of the upswing of the economic cycle. However, destruction always proceeds much faster. The collapse of economic institutions can proceed very quickly, within a few days, as the crisis of 2008-2012 showed.

Thus, it should be recognized that the current model of customs policy in modern conditions shows its insolvency and limited ability. The whole set of customs tools is hardly able to find, develop mechanisms, adequate to the nature of the institution of customs, of customs procedures that would be sufficient and effective in resisting the

growth of crisis cyclical phenomena in the economy. It can be concluded that it was the stubborn adherence by the Government of the Russian Federation to the models of the liberal economy during the period of growing global crisis, global uncertainty that led the current economic situation in Russia to deeper crisis phenomena than if the Government of the Russian Federation followed the models of discretionary economic policy .

The fundamental distinguishing feature of economic policy, based on the model of the rules of a reasonable approach in its extreme expression - the policy of automatic regulators - boils down to the refusal of the Government and its regulator to intervene in changes in the market conditions both domestically and in the global market. Discretionary policy involves the use of such mechanisms that are already becoming adequate in their response to the approaching and growing negative phenomena in the economy. Moreover, they can be of a preventive, proactive nature, timely consciously a priori responding to fluctuations in aggregate demand, aggregate supply, regulating employment in economic sectors, creating incentives for the development of separate, vital sectors, territories, providing more fair Your distribution of social income.

Conclusion by 1.3.

1. We associate the increase in the efficiency of customs business with the development of customs service and its evolution from a predominantly imperative model to a predominantly service model. However, the modern model of customs services for participants of foreign economic activity cannot be exclusively imperative or exclusively service, in which dispositive customs rules prevail.

2. Unlike the classic F. Knight model, which reduces definable uncertainty to risk, for the first time in the theory of customs, uncertainty is defined as the possibility of alternative conditions of the commodity market under the influence of its volatility and unpredictability of decision-making in political markets.

3. The institute of imperative service customs - a transitional stage to service customs. Customs service bodies will be imperative bodies for now. On the other hand, these are bodies that are called upon to provide service to the participants of foreign economic activity, which shows their dual nature and creates the conditions for the manifestation of conflict customs situations. But such an environment carries the forms of resolving contradictions in the form of a compromise, thereby forming an objective-subjective conflict-compromise paradigm.

2 The state of customs service in Russia: the formation and contradictions of development

2.1 General characteristics of modern customs service based on the rules of a reasonable approach

The essence of the institute of the FCS of Russia is found in its very name, it is about service. Serve - this involves the implementation of the service process, which is currently acquired in the economic literature the generally accepted term "service". In paragraph 1.3 of the dissertation, we briefly noted the need for reforming the customs system. Our conclusion is to give it the form of a service customs. For the first time, for Russia, the need to switch to such a customs model was put forward by L. A. Lozbenko [88]. The idea found a wide response in Russian science, which many authors completely share. For developed countries, customs development on service principles occurred much earlier, which, for example, is reflected in [50; 148].

The weak position of L.A. Lozbenko is seen in the fact that if we take into account the services that the Russian customs system provides to other state institutions, participants in foreign economic activity, other commercial and non-commercial organizations, then the customs authority is exclusively of a service nature. The problem lies on a different plane, as far as customs understands the exclusively imperative nature of the relations that this institution has with the participants in foreign economic activity. Consequently, the very process of evolution of Russian customs from an imperative model to a service model (and with dispositional approaches), which contributes to enhancing the quality of service in relation to ordinary foreign trade participants, is becoming the subject of scientific research.

It must be admitted that the approaches of Russian authors were largely narrow and technocratic. So, there is even a paradoxical proposal to use the term «service customs» as a «state supplier» [107]. These views do not fully take into account the need for fundamental changes in approaches to both customs policy and customs management.

We are guided by the author's division of the customs systems of the Russian Federation into three types: 1) imperative; 2) imperative service; 3) service. This typology reflects not only the historical aspect of development, but, first of all, it is based on an analysis of the attitude of the state towards participants in foreign economic activity.

The nature of the modern customs authority, even if the customs authorities are considered a rigidly hierarchically organized imperative organization, with its inherent law enforcement functions, can be described as the initial stage of the formation of service customs. Today it exists and develops as an imperative-service customs.

The main function of this body can be represented in its action as servicing participants in foreign economic activity, when the latter receive a service - customs clearance of export-import goods in the process of customs control. At the same time, customs is rendering the services to the state itself, which are legally assigned to this body, which makes it possible to judge this intra-system process as self-service. In addition, the FCS bodies provide state bodies, entrepreneurs, and citizens with a special type of service, the results of customs statistics, to which both residents and non-residents are interested [9].

All participants of foreign economic activity pursue interests, while achieving their goals of obtaining goods that are materialized in the form of customs services. This service is always a multifaceted process; it cannot be considered as one-sided benefit extraction by any one participant. Therefore, the statement that the customs authority provides services to participants of foreign economic activity can only be considered

with regard to the reverse action - a foreign economic activity participant provides services to the customs authority. It provides the latter with the opportunity to extract revenues in favor of the state by making customs payments provided for by federal law.

In a market economy, any process for providing services is a two-way process. The demand for customs clearance services for export-import goods is opposed by the offer of services, but already provided directly by the customs authority, which gives reason to state that there is a specific market for the sale of this special kind of goods-service. Therefore, buying a service and making payment is the same service, but from the side of the buyer, in this case, a participant in foreign economic activity. The benefit to the body in terms of statistics, quality control and quantity of goods transported across the customs border, fee collection, collection of income are internal services of the customs body itself. There is no competitive market here, although this does not exclude the possibility that the customs authority itself keeps track of the costs of providing these services in accordance with applicable internal instructions, regulations and administrative regulations.

Both the customs authorities, by the nature of their activities, and participants in foreign economic activity become participants and actors in the process of domestic service, in this case, within the boundaries of a single institution of customs affairs, as well as within various kinds of public services. Therefore, service customs in its activity cannot be represented exclusively as an imperative normatively-regulated type of professional activity, realizing and realizing its power forms in relation to other participants of foreign economic activity. The result of any activity, if it has a purposeful focus, is a certain result from this activity either in the form of a thing or a service. Therefore, the very fact of the existence of a possible legal, including forceful coercion against certain participants in foreign economic activity does not cancel the main sign - forceful non-economic coercion will always remain a service by its nature.

This hypothesis, of course, needs a theoretical justification and appropriate verification. Within the borders of the whole, in this case, state, even if the actions of a

state body involve the possibility of using force on members of society, citizens, business entities, it pursues national interests, which in this case take the form of state interests. Customs control is implemented in the interests of the entire civil society, even if it goes against the interests of some individual participants in foreign economic activity.

A customs service, which is implemented in the form of perceived, possible or actually perpetrated violence, or the threat of violence and the restriction of general human rights (that is, provided as part of the imperative type of customs), does not cease to be a customs service.

Customs services to participants of foreign economic activity are provided not only by the structures of customs authorities, but also by commercial structures. Passing the customs formalities provided for by the customs regulations is an obligation for a participant in foreign economic activity. However, he also has a set of rights and freedoms for using the services near the customs structures, since the latter ensure that the needs of other actors are satisfied with the corresponding services of the required quality and volume. This applies to such areas as services in the field of recreation, treatment, recreation, food, property protection, use of means of transport and communications. All these service areas are zones, service areas, make up the unity of the entire customs and near the customs service infrastructure in the broadest sense of the word.

In other words, in the customs territory, customs and about customs services are provided not only by regular employees of the customs authorities, but also by various types of service organizations created on commercial grounds, the services of which are used by the customs service itself, participants in foreign trade activities, and the workers themselves service organizations. Thus, in this dissertation research, we overcome a somewhat narrowed understanding of customs service, which takes place in modern scientific literature on the problems of reforming the customs service in the Russian Federation and the prospects for the development of the customs service.

In the theory of customs business, basic concepts, such as «customs service», «quality of customs service», «quality of customs service», «customs service as a blessing», remain insufficiently disclosed to date. Accordingly, the typology of these concepts is distinguished by the presence of logical incorrectness, judging by the observance of elementary rules of formal logic.

Judging by the content of the concept of "customs", which follows from the content of Art. 2 of Law No. 311-Φ3 On Customs Regulation in the Russian Federation, it can be concluded that the essence of customs is reduced to a combination of means and methods of compliance with customs tariff regulation measures, as well as prohibitions and restrictions on the import of goods into Russia. At the same time, the content of customs control in accordance with Art. 4 of the Customs Code of the Customs Union (hereinafter referred to as the CU TC) is also reduced to the totality of measures taken by customs authorities, including using the risk management mechanism, in order to ensure compliance with the customs legislation of the CU CU and the laws of the Member States of this union, control over the execution of which is entrusted to the customs authorities.

The bias towards customs administration to the detriment of the capabilities of the service, which is focused on customs regulation [49], has now received its reflection as the dominant direction in scientific research.

The content of customs service operations is the implementation of the customs policy, since it itself is uniquely determined by the deeper goals of the state institution itself and will offer a rich variety of forms of service for all agents interconnected by technological customs operations. This fixed diversity in this dissertation research distinguishes it from other areas of scientific research, and boils down to the fact that participants in the customs process pursue opposing interests. As a result, each of them, in the process of customs control, implements their private customs policy.

We can conclude that the policy of the customs authority, which is implemented in a single process of customs service, will in its essential features be different from the customs policy that is implemented by the participant of foreign economic activity. Norms and regulations that are imputed by customs rules and customs procedures, enshrined in the principles of organizing the institution of customs in the Customs Union, for example, will be considered as exogenous factors in the implementation of the customs policy of a participant in foreign economic activity.

Customs policy almost always belonged to the sphere of activity of the Government and the FCS of the Russian Federation. This significantly narrowed both the denotation, that is, the volume of the given concept, and impoverished the concept - the content of the concept of «customs policy». Each subject of foreign economic activity implements its specific goals, has available resources for this, while bearing the corresponding risks. Politics in general is a focused activity to achieve their interests in the external and internal institutional environment.

That is why in this dissertation research, customs policy is implemented by its subjects, such as, for example, the state represented by its government and administration, customs control, participants in foreign economic activity, other entities that have their own separate interests and resources in the fight for achieving competitive advantages or creating an environment that would more closely correspond to its short-term and (or) long-term strategy. Therefore, it is necessary to separate the concepts of "subject of customs policy" and "actor of customs policy." The latter no longer affects the emerging environment, accepting it as it is as a given.

But since the interests of participants in foreign economic activity will, by definition, be contradictory, the very environment in which each subject or actor seeks to achieve his ultimate goals will be internally contradictory.

This objectively existing contradiction of the participants in a single customs process gives rise to a conflict situation when each participant will strive to implement

a customs policy that meets his material interests. The resolution of this objective objective dialectical contradiction can be found in a new valuable socio-economic space in which the values of one participant in the process will matter, accepted as another value for another participant. Thus, the value attitude of a participant in foreign economic activity will also be perceived as a value for the customs authority itself. Thus, the customs service, its organization begins to line up on a new field of rules, where conflict resolution will be implemented on the basis of a compromise.

Since the customs service implements the law enforcement function, the situation of all subjects and actors participating in foreign economic activity is not equivalent. The state body - the FCS of Russia - in accordance with the Constitution has the power (i.e. imperative) functions, creating rules of conduct for all participants in this customs process. The essence of these customs rules is to regulate and organize the process of providing customs services both by the state body itself, including structural divisions of the FCS itself, and by other participants in this process. It should be noted that not only customs restrictions, customs rules and customs procedures should be reduced solely to restrictions. But they, according to the Nobel laureate J. M. Buchanan, provide an opportunity for development. Thus, the reform of the Russian customs service can go not only in the direction of clarification of restrictions and prohibitions, as well as their toughening, but also in the vector of giving greater freedom to participants of foreign economic activity.

As you can see, the customs policy is not implemented exclusively in the form of distribution, transfer of authority, but the customs policy itself is a certain set of customs rules or institutions, in accordance with which customs relations and their organizations are formed that implement these functions. Thus, it becomes a historical relic of following the principles of «customs imperative», the essence of which in this dissertation research is understood as expansion, the dominance of the important, but not the only function of the customs authority - the fiscal function.

If J. M. Buchanan distinguishes between current policy and strategic policy [29], then the current customs policy is a policy based on the rules of a rational approach to customs procedures and customs regulations, to the system of organizing the collection of customs duties and the establishment of customs restrictions. But since the external economic environment, the state of commodity and foreign exchange markets in modern conditions can be assessed as a pronounced uncertain environment, the procedures themselves should change already within the framework of a reasonable approach to customs rules. However, from a strategic point of view, the accumulating contradictions in this area form the prerequisites for a change in the rules themselves. We are talking about the transition to customs policy based on a prudent approach to the customs rules themselves, and therefore to the main documents of title, such as, for example, the Customs Code.

We take as a key provision that the customs service is primarily called upon to protect the interests of the state and its citizens not only at the current moment, but also to ensure their protection for future generations. Therefore, the transition from a customs policy based on the rules of a rational approach to the organization of customs services in the Russian Federation should find a balance of interests of the state institution, its business entities, actors, individual participants in foreign economic activity in the future, thereby organically complementing the mechanisms and tools of customs policy based on the rules of a reasonable approach, the reasonableness of the customs rules themselves.

We characterize the essence of changes in the customs policy and the organic addition of the customs policy to a reasonable approach to the rules themselves as a discretionary customs policy with the corresponding customs specificity. Ultimately, this is a fundamentally new approach to organizing customs services on the basis of rejecting the «customs imperative» and reformatting the customs policy from the standpoint of taking into account the interests of other market entities. First of all, these are participants in foreign economic activity, to which the principles of justice of the

rules themselves, ethics, morality, recognition of the interests of participants in foreign economic activity as dominant interests are applied. Recall the statements of famous philosophers (I. Kant, A. Bogdanov and others) that the interests of the state cannot have more value than the interests of citizens. With external counteraction and categoricity of this judgment, it is necessary to recognize the obvious fact that the interests of citizens, protection and their observance are a function of the Russian state, there is its immanent interest.

At present, a specific feature of customs service as a system of state service should be considered as orientation to the implementation of the most important function related to replenishment, as we already noted in chapter 1 of the dissertation, of the state budget of Russia. This is all the more important because there is a serious scale of export and import of goods in the billions of US dollars (Figure 2).

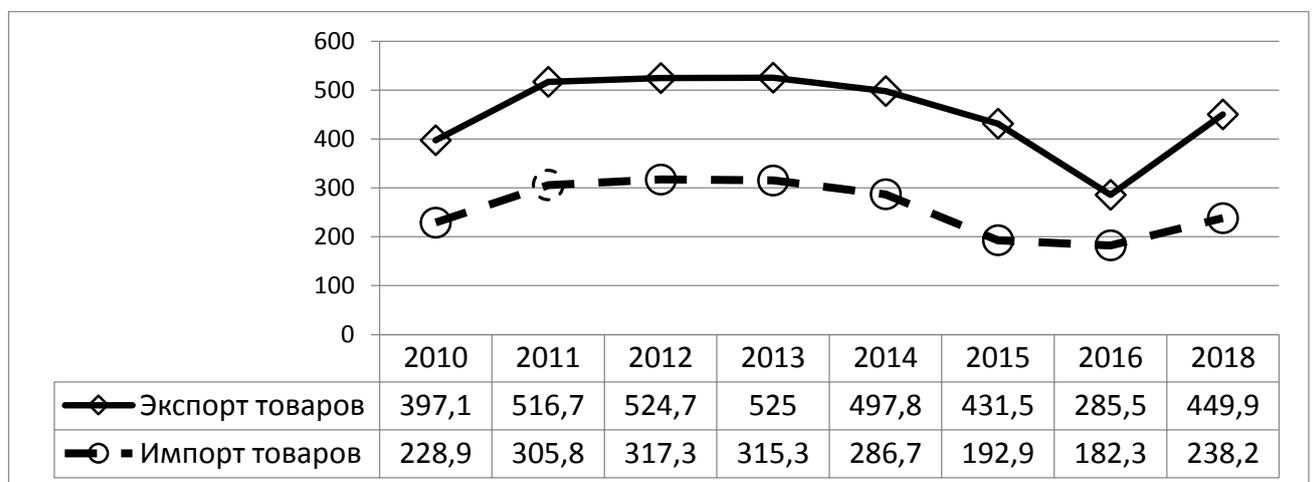


Рисунок 2 – Масштабы внешней торговли Российской Федерации, млрд долларов США [152]

In the process of analyzing the income structure of the federal budget of Russia, it turned out that income from foreign economic activity constitutes a significant part of all budget revenues (Figure 3). Although the sanctions significantly affected the role of customs authorities in replenishing the revenue side of the budget.

The presented structure of federal budget revenues in 2015 and subsequent years clearly demonstrates and confirms the fact that the customs authorities strive to maximize the result of the implementation of the fiscal function by the customs authorities of Russia.

The main content of customs operations, the very essence of modern customs service is deformed in the direction of a larger withdrawal of income in favor of the budget. This imbalance cannot be eliminated by some partial improvements because improper goal-setting initially formed an institutional «customs trap» as a state of inefficient equilibrium in the market of demand and supply of customs services.

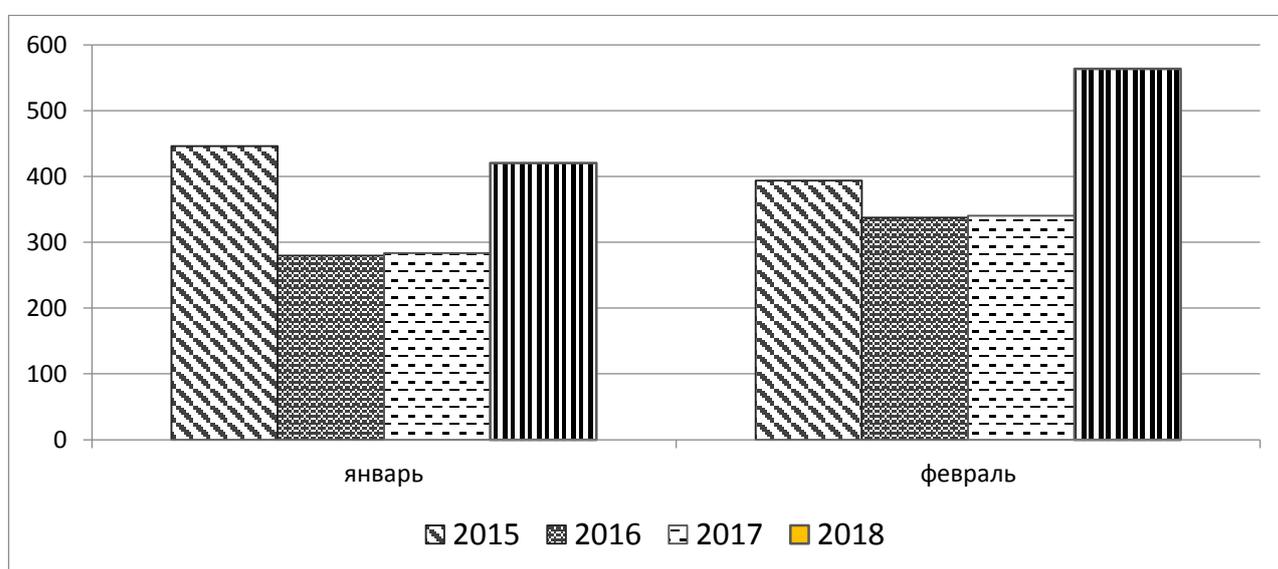


Figure 3 - Dynamics of revenues of the federal budget of the Russian Federation, administered by the FCS (January-February 2015–2018), billion rubles

In this situation, reflected in the income structure, the improvement of the customs service at best will be reduced only to partial improvements. In the worst case, it can lead to an increase in negative trends in the economic and social spheres of the country. Only a change of rules, and not just improvement of customs control rules, their reasonable approach to the process of improvement itself, can dramatically achieve the result - in the true plan, improve customs service.

Formation of service customs does not mean, as we briefly noted in Section 1 of the dissertation, that conflicts between participants in foreign economic activity and the Federal Customs Service will disappear. They remain, but will acquire other features. Therefore, it is important, when forming a new type of customs, to evaluate the effectiveness of the behavior of participants in foreign economic activity and the FCS bodies within the framework of a particular model of customs service from the point of view of a conflict-compromise concept.

Conflict (conflictus - lat.) Even etymologically reflects the processes of collisions. Conflict in customs services is similar to clashes in other areas of public life. This is always expressed in the form of an extreme case of exacerbation of material contradictions. There is a clash of the various interests of participants in foreign economic activity and the institution of the state (represented by the Federal Customs Service of the Russian Federation).

The concept of «customs conflict» is a manifestation of the essence of the contradiction of relations between participants in foreign economic activity. This contradiction must be attributed to dialectical contradictions, thereby delimiting it from formally logical contradictions and subject-predicate ones. Only by understanding the nature of the inconsistency of relations between the participants of foreign economic activity from a customs conflict as an expression, manifestation, going beyond a dialectical contradiction, we can understand the conflict not only as some negative form that should be eliminated, avoided, but also as a superficial form, through which a positive feature of the conflict also appears.

An essential problem of the theory of customs, the provision of customs services and related customs conflicts is the understanding of measures in relations between the brewing of a conflict and its resolution through compromise. Conflicts alone cannot disappear. They are always the result of human activity. If unresolved conflicts are detected in the system, this indicates that the system is in the managerial decisions made by the market entity, which are in an institutional trap or in a state of inefficient

equilibrium. A way out of this trap is possible only as a result of the development and implementation of a managerial decision-making model aimed at relieving the tension of the customs conflict in the process of servicing foreign trade participants. Thus, the system is forcibly removed from the previous state of inefficient equilibrium.

But the conflict, as noted, does not disappear. As Darendorf R. wrote on a similar occasion, conflicts do not disappear by regulating them. Do not become necessarily less intense. But in the forms in which they manage to be regulated, they become controlled, and their creative potential is put at the service of the gradual development of social structures. The causes of conflicts cannot be eliminated; they should be channeled. It is necessary to strive to ensure that conflicts are recognized by all actors as inevitable, and moreover, justified and appropriate. In the process of regulation, the procedure of which includes a system for mitigating the severity of the conflict, for example, in the form of a negotiation process, taking into account the interests of the conflicting parties, etc., many of the initial positions of the participants in the conflict are transformed and, thereby, they become closer.

We offer the following innovation, which claims to explain the essence of the customs conflict and at the same time the customs compromise in the provision of customs services to participants of foreign economic activity. As a methodological basis, the great imperative of I. Kant can be laid, which can be reformatted, bringing it as close as possible to the sphere of customs services for participants of foreign economic activity. "Does not apply to a participant in foreign economic activity as an entity that is considered as a means of replenishing the country's budget, but to treat him as a means noted above and as a goal at the same time."

If one of the parties to this customs conflict builds up such a system of interests in relations when the other is considered as a means of replenishing the country's budget, while striving to maximize customs exemptions, then not only the principle of equivalence in the exchange of goods is violated, but also the principle of justice. This system of prevailing redistributive relations is an objective contradiction of the

economic existence of society. If such redistributive relations with related and adequate institutions are preserved and preserved in the system, an institutional customs trap is formed, indicating a state of inefficient equilibrium. The contradictions of the system can escalate, which is reflected in the form of aggravation of various kinds of conflicts. This becomes possible, because these contradictions did not have their resolution in an evolutionary way, applying compromises between the main actors of the social process.

The formation of a modern model of customs service should be associated with an understanding of both the objective and subjective sides of the customs conflict. The customs regulations cannot prescribe regulations for all arising cases - the activities of participants in foreign economic activity are infinitely rich. If a product to be moved across the customs border from an official receives one code in accordance with the commodity nomenclature of foreign economic activity, and another participant receives another, then a conflict has already arisen. The participant in foreign economic activity may know the nature of the object of movement, but may not know exactly. Moreover, he may not understand the intricacies of the customs classification of goods (and this happens in practice very often). Moreover, the nature of the product may be such that it does not strictly fit into any classification code. A different understanding of the objective nature of the goods transported across the customs border has arisen at first giving rise to a conflict customs situation. This is due to the incompetent behavior of both a participant in foreign economic activity and an official of the customs authorities, a customs conflict is generated, while worsening the quality of the customs service.

On the surface of the customs situation that creates conflict, we can find a certain difference in the approaches of the valuation method, for example, the customs value, the method for determining the customs classification code of a product group, the differences in the approach to determining the country of origin of the goods, and the method for assessing the possibilities of using various kinds preferences, methods of application of customs clearance procedures and other differences. However, the customs conflict itself in the categorical structure is not the primary cause.

he resolution of the objective objective dialectical contradiction, which is on the surface of an economic phenomenon, of specific models of customs service organization, can be found exclusively in the concept of dialectical logic. Conflict is a form of going outside the very dialectical contradiction. Therefore, the conflict that arises in the process of crossing goods across the customs border is a phenomenon of this contradiction, which is richer and stratified by chance. The essence of the contradiction itself remains in the realm of intelligible for all participants of the customs service. From this, the logic of posing the problem of the need to clarify the causes of the customs conflict proceeds.

The customs conflict should be seen as a manifestation of the well-known law of competition, as a struggle for resources, in which the institute of the customs authority and the participant in foreign economic activity clash. If competition in every way gives rise to conflicts, acting as a law of competition, then we should "... talk also about the law of economic compromises (in the broad sense - the coordination of interests)" [72, p. 14]. Improvement of the rules themselves can only be possible when enough preconditions have been accumulated that make it not only possible, but also necessary to fundamentally change the laws themselves, or, in our understanding, the rules for organizing customs service. If imperative administration requires the same type of customs control operations, simplification of customs service procedures, it should be recognized at the same time that this reduction to a uniform form imposes restrictions on the development of any system, including customs service. The search for compromises is already a prerequisite for the enrichment of customs service procedures. The latter covers more diverse forms of filing declarations, electronic paperwork, accounting for various kinds of relevant events that would clearly indicate the intention of the parties to the conflict.

Simplification of customs service procedures by the customs authority, reduction to absolute uniformity would create objective prerequisites for national autarky. If we are consistent in the direction of narrowing customs procedures that would exclude the

preconditions of compromise, the next stage in the development of such a customs service would be the model of a «closed trade state» described by G. Fichte in the seventeenth century. In fact, this would lead to the destruction of foreign trade and the disappearance of the participant in foreign economic activity.

If the conflict is not resolved, but suppressed by the application of measures of extra-economic coercion by the authorities, using only the law enforcement practice of prohibitions and restrictions, criminal and administrative prosecution, then these forms could well be classified as not only ineffective, but and violating the requirements of morality, as it would be contrary to the basic legal provisions of the Constitution of the Russian Federation. Further suppression of interests aggravates the contradictions, giving rise to socio-economic conflicts, the resolution of which, as they worsen, would cost the society more and more costly. Similar examples were in the well-known events in the territories of the Far Eastern Federal District due to ill-conceived decisions to suppress the dissatisfaction of participants in foreign economic activity, who imported used cars with right-hand drive, and whose activities were banned and restricted in the middle of the 2000s.

The theory of conflict management can find its implementation in the process of improving customs service. This allows us to offer some basic provisions that define the essence of customs service.

I. Scientifically substantiated customs service, which is based on a discretionary approach, allows for a more «softer» regulation of customs conflicts, while remaining within the limits of requirements and provisions, regulations determined by the Customs Code of the Customs Union.

II. Customs service, built on the principles of a discretionary approach, as we believe, can serve as a more effective tool, a mechanism for regulating customs conflicts. Moreover, it is not at all necessary that tensions in the sphere of customs relations in society immediately become less intense.

III. Over time, the creative power of the executive apparatus of the customs authorities as a result of building a new service model of customs services will serve the purpose of relieving social tension in society while maintaining and operating other basic functions of customs authorities.

The practice of improving customs service allows us to draw a conclusion about its connection with progress in terms of customs management, focused on the concept of transition to a model of reasonableness of the rules of public administration themselves. It should be based on a model of a discretionary approach to the new economic and customs policy. This allows not only to achieve greater efficiency in the functioning of the customs authority, but also at the same time remove the severity of social and economic conflicts. Lack of compliance with the requirements of the customs regulations without taking into account the changing socio-economic environment while ignoring the interests of participants in foreign economic activity can lead to a deepening conflict.

Any customs procedure within the framework of customs service, that is, customs service, can be considered as a form of managing a public institution, which is endowed with power-based non-economic factors for enforcing the rules, can lead to both the alleviation of the customs conflict and its aggravation. This intervention, in our case, the management of the customs authority, should be considered as a form of transfer of control influence both in the concept of the rules of a reasonable approach to the control object and in the concept of applying and improving the rules themselves.

The concept of a compromise-conflict state, new to customs service, at the same time reflects a new paradigm in the interaction of the customs authorities of the Russian Federation and foreign economic activity participants as participants in service customs.

We emphasize that the customs authorities are taking measures to eliminate conflict situations. For example, this is aimed at a document of the Central Customs Administration (TsTU FCS of Russia) with the characteristic title «Typical situations of

conflict of interest in service in the customs authorities of Russia and the procedure for their settlement». It is clear that this document reflects only the most acute conflict situations close to tort. Management of the latter has only recently been discussed in the economic literature [130].

A certain contribution to this discussion was made by the dissertation in the process of this study and the publication of scientific results. This problem was posed by us as the need to develop tort management in the customs service system.

A positive result of the government administration of the institute of customs should be considered the reformatting of the participant in foreign economic activity from the opponent of improving the customs service into a person interested in this process of improvement. Also a positive sign of reforming is the institution of customs authorities, the customs service itself will be the interest of the participant in foreign economic activity in this direction of reform, when all participants in the customs service recognize the timeliness and need for such improvement.

Conclusion on 2.1.

1. It is proved that the transition from a customs policy based on the rules of a rational approach to the organization of customs services in Russia to a customs policy, complemented by a discretionary approach based on the reasonableness of the rules for the arrangement and organization of customs service, should find a balance of interests of the institute the state, its business entities, actors, individual participants in foreign economic activity. In the future, this way organically complemented the mechanisms and tools of the customs policy, based on the rules of a rational approach, with the rationality of the customs rules themselves.

2. The essence of the changes in the current customs policy and the organic addition of the customs policy to a reasonable approach to the rules themselves, we described as a discretionary customs policy with the corresponding customs specificity. Ultimately, this is a fundamentally new approach to organizing customs services on the

principles of rejecting «customs imperative» and reformatting the customs policy on the principles of taking into account the interests of other entities, primarily ordinary foreign trade participants, based on the fairness of the rules themselves, ethics, morality, recognition interests of a foreign economic activity participant as dominant interests.

2.2 Discretionary approach and its rationale in the new model customs services based on the rules of a reasonable approach to economic and customs policy

When the state implemented the customs policy, which, ultimately, predetermined the entire architectonics of the customs authorities of Russia, it was initially reduced to the fulfillment of the main tasks, namely [5]:

- ensure compliance with customs legislation;
- to improve the means of customs regulation of trade and economic relations, based on the priority of the development of the national economy of the RSFSR and ensuring favorable conditions for the republic to participate in the interstate division of labor;
- to ensure, within its competence, reliable economic security of the RSFSR;
- timely and fully collect customs duties, as well as taxes and other obligatory payments;
- fight smuggling, stop violations of customs regulations, and ensure compliance with tax laws to the extent that is within the competence of the State Customs Committee of the RSFSR;
- keep customs statistics of the RSFSR;

- to promote the development of foreign economic relations of the RSFSR and its individual regions;
- create and ensure a favorable customs regime in order to comply with international treaties in all areas of trade, economic, monetary, financial, scientific, technical, humanitarian and other interstate cooperation;
- assist in the implementation of measures focused on protecting the rights and interests of consumers of imported goods;
- ensure the awareness of state bodies, enterprises, organizations, institutions and citizens regarding customs activities;
- organize training, retraining and advanced training of employees of state bodies, enterprises, organizations and institutions;
- ensure the participation of the RSFSR in cooperation at the interstate level on customs relations, including the suppression of illicit trafficking in drugs and psychotropics, weapons, objects of cultural and historical heritage, and intellectual property.

Since the institute of customs affairs in Russia is predetermined by institutions, which in this dissertation research refers to its functions, a preliminary critical analysis of the functions endowed with the Constitution of Russia is necessary to understand the specifics of the modern customs service. The essence of the functions of the FCS of Russia in servicing participants in foreign economic activity in accordance with established and fixed norms, customs rules and procedures provided for by the Customs Code of the Customs Union of November 27, 2009, as well as the Customs Code of the Eurasian Union that came into force. The functions that inherently materialize customs institutions presuppose appropriate forms of customs regulation in the Customs Union

within the framework of the Eurasian Economic Community, which should also be considered as a customs union.⁴

The customs service is already clearly visible in Art. 1. TC TC "Customs regulation in the customs union." This customs service is disclosed in the legal regulation of relations that develop in the process of moving goods across the customs border of the Customs Union. This also includes the transportation of customs goods through the unified customs territory of the Customs Union under customs control, their temporary storage, customs declaration, release of goods in free circulation in accordance with established rules and procedures [9].

If we analyze the content of these basic provisions of Art. 1 TC CU, then they are nothing more than a customs institution that implements customs control procedures. These rules are of an imperative nature of enforcement, which the customs authority is called upon to implement, in particular, to fully and adequately implement the full range of administrative measures that are within the competence of the customs authority, including using the adopted control system and risk management, designed to ensure compliance with the customs legislation of the Customs Union and the laws of the states that are members of the Customs Union.

Further improvement of customs services can be implemented in two ways. Firstly, increasing the efficiency of customs services for foreign trade participants can be implemented within the framework of the rules and customs procedures that are already adopted by local customs authorities that are already established and enshrined in the Customs Code of the Customs Union (hereinafter TC TC). Here, the search for more effective forms of customs service is developing within the framework of these legislatively established rules. This direction has received its theory in theory - the rules of a reasonable approach to the procedures and rules of customs control.

⁴ Договор о Таможенном кодексе Евразийского союза подписан 11 апреля 2017 г

An analysis of the above tasks posed to the institute of customs allows us to conclude that, with the exception of only one point regarding the awareness of citizens on customs matters, everything was reduced to the administration of participants in foreign economic activity and the creation of conditions for the development of the institution of customs . The very spirit of the Peter's decrees on the protection of merchants, their maintenance as participants in foreign economic activity was weathered. The latter predetermined the main trend in the formation of the institution of customs in modern Russian history. In the future, these main tasks were specified in the development of customs policy, ensuring the unity of the customs territory, participating in the development and implementation of the quotas and licensing regime, maintaining the nomenclature of foreign trade activities, law enforcement, performing currency control functions, conducting information and analytical work, as well as in a number of other functions and tasks, which in practice were previously carried out by the State Customs Committee of Russia and its structural divisions.

The State Customs Committee received the right to determine the features of the legal regulation of the customs regime, to restrict and prohibit the import of certain types of goods into free customs zones, as well as placing them in customs warehouses. He could request from state bodies of executive power at all levels, from enterprises, organizations and institutions, regardless of ownership and subordination, as well as from officials and citizens of those documents and information that are necessary for the State Customs Committee of the RSFSR to fulfill their responsibilities him tasks and functions.

It becomes clear that the new concept of the emerging customs service was aimed primarily at protecting the interests of the state, at filling the revenue part of the budget of the Russian Federation. This is what we call the "imperative Ta-mozha." Here we cannot find direct facts that would testify even simply to the question of the need to form service customs. This conclusion is even more confirmed by the Decree of the President of the Russian Federation «On Urgent Measures for the Organization of

Customs Control in the Russian Federation» of July 18, 1992, as well as the Decree of the Government of Russia of August 25, 1992 and September 4, 1992 .

The essence of these acts was actually to ensure priority development of the network of customs authorities within the country at the initial stage of work to strengthen and deploy border customs and posts.

The new role of the customs service was to turn it into a real-life instrument of state regulation of foreign trade turnover, as well as overall foreign economic activity. However, the main task was emphasized - filling the revenue part of the federal budget. New customs priorities were unambiguously identified, namely: the transfer of the center of gravity of its activity to the implementation of fiscal and economic functions, to the law enforcement and protective sphere of activity. This pursued the solution of the priority task of protecting the economic sovereignty and security of the Russian Federation.

At the same time, the procedure of reorganizing the structure of the customs authorities was carried out. The system was completing its missing links, which, first of all, were aimed at strengthening and improving customs control. The following departments were created: customs clearance and specialized inspection units; tariff and non-tariff control; control over the delivery of goods; currency control and customs regimes. Our own security services, customs guard, departments for combating customs offenses, inquiry departments were further developed and strengthened, and in 1995 operational customs were organized in the newly created structure of the Regional Directorates for Combating Customs Violations. A qualitatively new stage in the formation of customs service is marked by the formation in early 1995 of the Customs Union of Russia, Belarus, Kazakhstan and Kyrgyzstan. Starting from this period, qualitatively new approaches to the formation of the entire system of customs bodies of the Customs Union are being created. Attention is being focused on modernization and ensuring a full-scale transition to a qualitatively new level of customs work in the field of personnel, development and updating of customs infrastructure in accordance with

modern requirements of customs control and customs clearance. At this stage, the work of customs receives its development of elements of customs service, that is, at this stage, the customs system acquires the features of an «imperative service» customs. The FCS of the Russian Federation began to turn to face a participant in foreign economic activity, and begins to develop elements of true service for a participant in foreign economic activity.

Nevertheless, the formation of service customs was a contradiction. Of the approximately 60 functions that are assigned to customs, a significant proportion was oriented toward compelling the implementation of customs rules, with the unequivocally dominant role of the institution of customs. This was manifested in the fact that the customs authorities began to practice the publication of departmental regulatory legal acts, which often violated the rights of participants in foreign economic activity, and were subsequently massively abolished by the courts. The practice of customs inspection and customs control was applied using all possible or only sufficient forms, which sometimes violated the constitutional rights of participants.

As you can see, we can conclude that the attention of the participant in foreign economic activity, if any, was paid only indirectly. The customs service retained the development vector of the system for self-support and the formation of preconditions for self-sufficiency, without paying appropriate attention to the key player in this field of customs control. As a result, imbalances in customs services began to be revealed more clearly, which made it possible to set a priority task in the development of customs infrastructure to meet the needs of the services of participants in foreign economic activity. For this, commercial organizations were involved, actually interacting on the principles of customs-private partnership. These areas had a certain socio-economic significance. On the one hand, the range of needs of the participants in foreign economic activity, which received customs infrastructure for use, was expanded, which to some extent satisfied their needs. On the other hand, the efficiency of the entire customs

business increased, relations within the structure became more transparent, and the field for a conflict of interest decreased.

These services began to focus on storage operations at commercial customs warehouses, the creation of duty-free shops, the creation of parking lots, the wider involvement of professionals in the field of preliminary customs clearance of documents, the services of declarants, the creation of a system for informing participants, and the increased attention to protecting the rights of exporters and importers.

The soil forming the preconditions for future conflicts of interest was significantly reduced due to compromises and concessions to areas of activity that were transferred to commercial organizations on the terms of a customs-private partnership. Nevertheless, management policy based on the principles of imperative, in this case, customs management, continued to dominate.

The imperative, and, consequently, its specific difference - the customs management of that period of the formation of the customs service - proceeded from the concept of management based on the rules. Moreover, the rules themselves come from a «prudent approach». However, as Anglo-American jurisprudence interprets this important provision, the rules of «reasonable approach» completely ignore a reasonable approach to the rules. In this sense, customs service, as some kind of difference between the socio-economic game, can be empirically described using the rules of customs procedures. Quite often, the following proposition expressed by Jeffrey Brennan and James Buchanan can quite rightly be attributed to this judgment. The institute of customs is far from being a «sacred cow» that cannot be subjected to reflection and criticism from the standpoint of a «reasonable approach to the rules». Many perceive customs management procedures as natural. «Most of us play without understanding or evaluating the rules - how they arose, how they are enforced, how they can be changed normatively ... We note with a mixture of enthusiasm and envy those smart strategists who manipulate existing rules to their own benefit. To these individuals, who appear

more likely to be speculators than sages, too many imitate. Intelligence is present in large numbers, but wisdom seems to be becoming more and more rare «[29, p. 10].

An analysis of the literature on the problems of the evolution of customs allows us to judge that similar studies were carried out. So, V. N. Gorokhov formulates the differing principles of customs policy at the three stages of its formation. At the first stage, the desire to create the necessary conditions for the development of the national economy and ensure its security dominated. The goal was to create a practically new system of customs authorities. The specified author calls this stage «Customs for Customs».

The second stage is characterized by the implementation of the budget replenishment program; as a result, the fiscal function gained its dominance. This stage was called «customs for the government». We have combined these stages of the development of the institute of customs in the framework of the concept of «peremptory customs».

At the third, modern stage, such mechanisms and customs tools began to take shape that allowed V. N. Gorokhov to call this stage «customs for a participant in foreign economic activity». Here they get a priority solution to the problem of organizing customs activities to the maximum extent that would ensure the interests of participants in foreign economic activity and the state, while developing directions for improving customs control and ensuring the economic security of the country [46]. This corresponds, in our opinion, to the establishment and development of service customs.

The document of the World Customs Organization (WCO) «Framework standards for security and simplification of international trade procedures» (adopted in June 2005) noted that the system of Framework standards for security is based on two principles: a) interaction between customs authorities; b) partnerships between customs and companies [37].

A certain contribution to the development of service customs should be considered Federal Law dated 03.08.2018 No. 289-ФЗ «On Customs Regulation in the Russian Federation and on Amending Certain Legislative Acts of the Russian Federation». In particular, Art. Section 8 of this Federal Law established that in the customs sphere doubts, contradictions, and ambiguities in legislative acts of an irremovable nature should be interpreted in favor of the declarant and other interested parties. Therefore, no participant in foreign economic activity can be held accountable for violation of international treaties and acts, the legislation of the Russian Federation on customs regulation and / or other legal acts, if such a violation is due to the vagueness of the legal norms contained in such acts.

Art. 10 of this Federal Law, the Federal Customs Service of Russia received the right to attract non-profit organizations uniting persons performing activities in the customs sphere to participate in the formation and implementation of state policy in the field of customs.

At the same time, the participation of nonprofit organizations can be carried out not only in the development of draft acts of Russian legislation in the field of customs regulation. These organizations may participate: a) in assessing the effectiveness of customs administration measures; b) in the analysis of financial, economic, social and other indicators of the development of foreign economic activity, including sectoral and territorial sections; c) in preparing recommendations to the bodies of state power and administration of Russia on improving customs affairs.

The role of FEA participants in the service plan will be significantly strengthened, since it is envisaged to establish and maintain official relations in the implementation of the state policy in the field of customs affairs of an advisory nature between customs authorities and FEA participants, authorized economic operators, and persons engaged in customs activities, including associations and unions of these participants. The advisory bodies that will be created at the customs authorities will contribute to improving the efficiency of customs control

As we see, there is a desire for government bodies to formalize their relationship between the state institution and the participants in foreign economic activity, which would stem from the understanding of the most effective way to achieve the goals set by all participants in customs procedures, as well as the management resources available for this.

If we simultaneously proceed from the natural tendency of a person to pursue his own selfish interests, then the opposition of the positions of the participants leads to a conflict of interests. Therefore, the customs service, which was dominated by administrative management aimed at suppressing the interest of an ordinary participant, inevitably rested on a rather fragile scientific basis. If we take such directions as moral improvement of the personality, for example, then the way of establishing restrictions would be more suitable, which would form a certain social order in the customs territory. The latter could be realized when this customs procedure was formalized by a set of rules, in the form of customs regulations, customs instructions, instructions, instructions, various kinds of regulatory acts. The latter established barriers in the way of everyone who found themselves in the customs space-time.

If the system of rules gets its dominance, then it is already possible to some extent ignore moral principles. A priori in this case, it was assumed that there was nothing in the established customs rules, which would be immoral. In this case, A. Smith's thought was confirmed, as if each pursues his own interests, then this mechanism can promote public interests, the pursuit of which in selfishly targeted entities was not assumed by the economic agents themselves.

As a result, a network of socio-economic coordination, improvement, division of labor, including international labor, the emergence of trade, as a form of generating income from the implementation of comparative advantages, the emergence of a mechanism for withdrawing part of the income from participants in foreign economic activity and the formation of a full-fledged customs institute, could finally be created. In the context of this process of the establishment of customs rules, the neutralization of

losses from the manifestation of a conflict of interest on the basis of a mechanism for enforcing compliance with the rules or regulation proceeded. The meaning of the term "regulate" (*from the Latin. Regulare*) is reduced to the enforcement of the rules. Also, the very concept of a customs institution rather meant a structure of customs rules.

At the same time, we separate the concepts of «rules of a reasonable approach» and the rule of «a reasonable approach to rules,» recognizing both the priority of Anglo-Saxon jurisprudence and the practice that has been tested by its starting points and final conclusions.

The rules that constitute the content of customs as an institution are formed on the basis of awareness of the objective needs of an effective organization of foreign trade by its participants. The execution of the rules takes place on the basis of the realization of the will of the institution that dominates in these respects - the customs institute. The positions of the participants are not equivalent in terms of the implementation of the will in its opposite. The ratio of will and power in the process of interaction of participants at a certain stage can be considered natural. The Customs Institute not only implemented the will of the state, but also built certain rules in relations. And there are every reason to regard these rules as a result of a conscious or rational creation of the institute, which formed, completed the missing links, increasingly ensuring the self-sufficiency of the entire system of customs authorities.

If this process of formation and establishment of the institute of customs is considered in the concept of Hegel's famous model «Everything reasonable is real», then it (the process) is adequate to the basic principle of Hegel's theory and the indicated institution itself. The created, formed rules, on the basis of which the whole system of customs authorities is built, is a «reasonable» system in its goal-setting, its fulfilled and implemented functions.

However, here the principle of «rationality of customs rules» is a reflection of the process of creation and implementation of this result, which expressed the conscious in

reality. This rationality reflected the result of the dominance of the idea of a state body - customs. An ordinary participant in foreign economic activity can implement only the dominant strategy. The situation of these participants was not equal. And we also find this provision reasonable for the corresponding stage in the development of the institution of customs.

The second part of this well-known postulate is reduced to the statement of reality as rational being, that is, "everything real is rational." But if Hegel's rational is the development of an absolute idea, which seemed to be embodied in the organization of material existence, justifying and explaining it as necessary and rational, then here Hegel himself, as a dialectician, misses an important moment of evolution. If we are talking about the institute of customs, then we should see the problem of inconsistency, the problem of a "reasonable approach to the rules", which begin to not correspond to the changed reality. Therefore, we pose the problem of the reasonableness of the rules themselves, in the concept of an already reasonable approach to the rules. Here you can find that these concepts are counter, they reflect two fundamentally different approaches to the rules themselves. A reasonable approach to the rules reflects the objective dialectic of customs as a state institution. However, this does not contradict the fact that the formation of a modern service customs requires an exception to the rule.

Rules always carry a moment of their rationality, however, in varying degrees. The system of domination of the customs institute was reasonable and the will of the participant in foreign economic activity was suppressed during the formation of customs, that is, at its first stage. At this stage, we proposed to call the customs system «imperative». She also possessed all the signs of rationality of the rules. However, it should be recognized that the rules themselves are not a reason, but the requirements of a changed reality. This was manifested in the growing conflict in the system, which we tend to consider not only from a negative position. The conflict, as noted earlier, expressed the need for reform, change. The requirements of a rational approach to the

rules themselves reflected the need for a prudent approach or a discretionary approach to the establishment of a modern customs institute.

Discretionary customs policy is a generic concept, derived from the generic concept - "a reasonable approach to customs regulations." It is already capable, on the basis of the law permitted within the boundaries of the law, to implement a more flexible policy with regard to participants in foreign economic activity. In this case, the very validity of customs affairs with its internal rules, regulations, instructions, customs regulations is a priori formed under the awareness of the very idea of such regulations that would prevent conflicts, resolve contradictions between participants in foreign economic activity.

Therefore, a conflict-compromise paradigm, as noted in paragraphs. 1.2 and 2.1 of the dissertation are more consistent with the policy, which is based on a reasonable approach to customs regulations. Ignoring the interests of an ordinary participant of foreign economic activity creates conflicts without creating the preconditions for compromise. But since conflict resolution is a requirement of the objective reality itself, this process was carried out not within the framework of the institution of customs affairs, but in the courts, generating multimillion-dollar lawsuits. The statistics of customs duties and taxes actually returned by court decision to the benefit of participants in the foreign economic activity of the Russian Federation are shown in Figure 4 [152].

The indicator that the institute of customs has moved from the practice of following the rules of a reasonable approach to the policy of a reasonable approach to the rules can serve as the basis for the formation of equal relations of all participants. As a result, a compromise is possible when contradictions arise and conflicts arise.

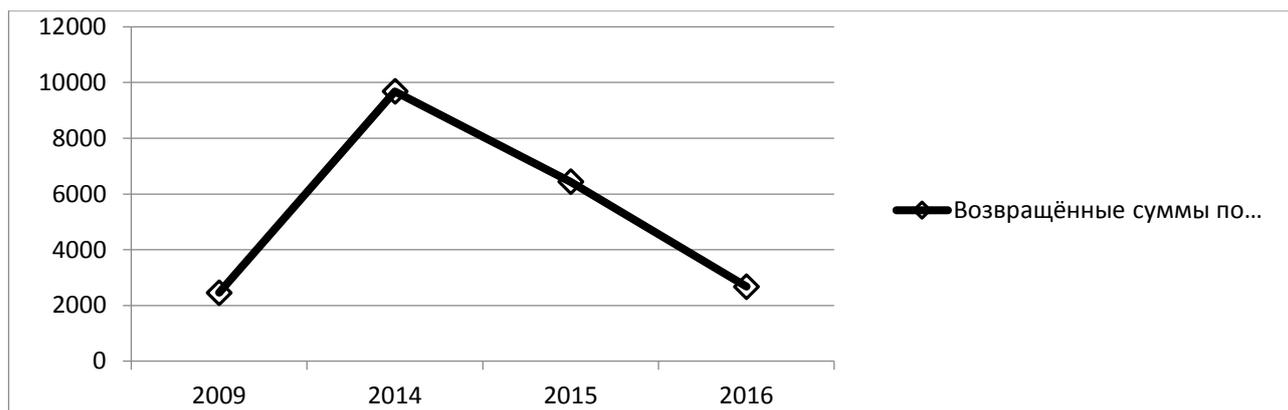


Figure 4 - The size of the returned customs duties and taxes decisions made by the courts not in favor of the customs authorities, million rubles

Discretionary customs policy is a policy that is built on the basis of a reasonable approach to the rules. Reason itself can correspond to its essence only when it is adequate to objective reality, reflects, expresses and resolves contradictions, without bringing them to conflict.

Discretion of customs policy meets an important principle of synergetics: it is necessary to manage without resorting to force methods. The task is to use small resonant influences to push the elements of the system to one development path that is own and favorable for a given subject. It is necessary to set up a self-governing and self-sustaining development of the system. «The problem is the same in how to overcome chaos without eliminating it, how to make it attractive, creative, turning it into a field that creates sparks of innovation» [77, p. 209].

Customs conflicts reflect the inconsistency of the customs organization system, although a conflict of interest here becomes a form of resolution of the contradictions that have appeared. The essence of the customs conflict is that entities that differ in their places in the space-time field of interests, power, distribution of wealth, begin to find their more acceptable new positions and relationships. Everyone should take their own place in this space-time field, which is most consistent with their optimal state, which we can call the point of the optimal space-time state.

This conflicting state of interests of subjects in the process of customs interaction is characterized simultaneously by the influence of many social fields, including the force field of the power structures of customs, the constitutional field of the whole community, morality, those social institutions in which this community is located with its conflicting relations and estimates. The ordering of this state can be ensured by the dominance of force effects. However, this will lead to the fact that the transformation of structures will not provide optimization based on compromise. The interests of the dominated entity, in this case, the participant of foreign economic activity will be suppressed. Its place in these interactions will be determined not on the basis of self-regulation of the entire system as integrity with the inclusion in this totality of the participant with his contradictory interests to the customs authority, but on the basis of coercion.

This methodological position proceeds from the old, but not lost its relevance, Aristotle's judgment. According to him, any body always strives for its own place, because bodies located one after another, and touching each other non-violently related [152, p. 662].

Thereby one of the main contradictions of the modern organization of customs will be overcome - consideration of the participant in foreign economic activity as an equal element of this internally contradictory totality. Exclusion from the system of the participant himself turns the entire current system of customs authorities into an "empty" organization, devoid of the most important element - a participant in foreign economic activity. The modern customs system should not dominate the participant, but should serve it, gradually turning into service customs.

Conclusion on 2.2.

1. Discretionary customs policy is a policy that is built on the basis of a reasonable approach to the rules. But rationality itself can correspond to its essence only when it is adequate to objective reality, reflects, expresses and

resolves contradictions, without bringing them to the point that conflict cannot be resolved by civilizational forms.

2. Discretion of the customs policy must comply with the important principle of synergetics - it must be managed without resorting to force methods.

2.3 Customs service: justification of the possibility and necessity of practical application of discretionary principles

The problem of substantiating the possibility and necessity of choosing a model of discretionary economic policy becomes relevant both in the theory of customs (and within the framework of this dissertation - in customs service) and in the practice of applying customs regulations when implementing customs control procedures. This relevance is especially emphasized by the current state of the political and economic confrontation of Russia in the period of the introduction of political, economic sanctions and restrictions in foreign policy and foreign economic activity.

An analysis of the data given in table 9 shows intermediate results of the impact of sanctions on the foreign trade of the Russian Federation. As we see, the total foreign trade turnover of Russia for three years has fallen sharply from 784.5 to 467.8 billion US dollars, that is, 59.6 percent. There has been a sharp decrease in the share of EU countries in trade with Russia from 48.1 to 42.8 percent, and in terms of turnover from 377.5 to 200.4 billion dollars, or by 177.1 billion US dollars.

Table 9 - Foreign trade turnover of Russia by major groups of countries, billion US dollars, at the beginning of the year

	Year					
	2016		2017		2018	
	Turnover	Turnover Share in turnover, %	Turnover	Turnover Share in turnover, %	Turnover	Turnover Share in turnover, %
The whole world	526,2	100,0	467,8	100,0	688,1	100,0
The EU	235,8	44,8	200,4	42,8	294,2	42,7
APEC	147,8	28,1	140,5	30,0	213,3	31,0
CIS	66,1	12,6	56,7	12,1	80,8	11,7
EAEU	423,8	8,1	39,0	8,3	56,0	14,6

Note - Calculated by the author according to the Federal Customs Service of Russia [152]

Political markets have an active impact on the state of the foreign trade market, without analysis of which it is impossible to draw conclusions that are significant for the national economy. It should be recognized that the analysis of the processes of formation of national economic policy in modern society should be carried out through the prism of the approach, which is based on the fundamental similarity of citizens' behavior in economic and political spheres. It should be taken as a starting point that when entering the economic markets as buyers and sellers, drawing up their search strategies, using resources within a company or household, developing decisions on the implementation of business projects, considering the prospects for implementing their own professional career, individuals are guided by the awareness of both their capabilities and interests.

Moreover, interests may be conscious or may be in the nature of unconscious ethical, political or other imperatives. The most important condition here should be accepted that in order to satisfy their interests or imperatives, people should enter into all kinds of connections, carry out interaction with each other. In this case, there is a real exchange of rights, resources, debts, as well as the requirements of resources, assets, goods. However, this definition of markets includes the concept of the concept of «political markets», where decisions are made and, therefore, relations in the field of economic and customs policy of the state are taken.

Note that the external and internal environments form the prerequisites for a change of institutions in the country. If this does not happen, then the system falls into the so-called institutional traps, which simultaneously indicates the ineffective state of the system. The proof of this thesis is that Russia at present cannot derive more benefits from the opportunities provided by joining the World Trade Organization and more fully deriving benefits from the international division of labor. From the theory of world exchange it is known that the deepening globalization of the economy, the growth of foreign trade allows you to take advantage of the division of labor of each of the trading countries.

The current inefficient state of the Russian economy is confirmed by the fact that the results of accession to the WTO cannot be recognized as satisfying citizens of the country. The customs policy that is currently being implemented cannot fulfill its protective function, because it cannot contradict the dominant economic policy pursued in accordance with the provisions of the Washington Consensus by the liberal wing of the Government of the Russian Federation. If we recognize that the levels of development of productive forces in Russia and advanced Western countries differ significantly, which is, ultimately, manifested in labor productivity in industry and other areas, then, in accordance with the theory of F. Liszt, developed countries covered markets will always generate the largest share of global trade revenue.

At the same time, the Western world is interested in preserving the resource-oriented Russian economy, and following the trend of catching up development, Russia is doomed to the role of constantly lagging behind in world development. With such a structure of exports, the use of the term «mutually beneficial trade» is hardly appropriate [117].

Indeed, the modern system of income redistribution in world trade is structured so that customs tools and mechanisms do not allow us to overcome this next «economic trap» in which our economy finds itself. The more effective the trade in resources on the foreign market, the more inflationary expectations are stimulated. Consequently, to a greater extent, income is withdrawn from the country's population in the form of a «cash tax». All the more opportunities arise for leaders of national economic policies to continue to consider themselves «saviors,» the fathers of the nation, distributing to each subject according to the principle of its integration into a given system of distribution of national wealth «[115].

Highly profitable export-oriented industries of raw materials orientation, show a higher profitability from export operations. The capital- and labor-intensive processes of exploration, production, transportation of raw materials through the price market mechanism will draw limited resources to their industries, enterprises, and depressing the rest of the national economy.

Therefore, one should not only take into account this theoretical and practical state, but also understand this phenomenon as a reflection of the «institutional trap», it is impossible to overcome and get out of it exclusively with customs tools and mechanisms. It is necessary to change the guidelines of economic policy, which is expressed in a change of goals, strategies, i.e. in the transition to new rules for organizing economic life. This implies a change of institutions, with their previously reasonably organized and previously efficiently functioning rules.

This change of rules on the principles of their reasonableness involves the formation of an effective system of production, distribution and redistribution of national income. It is possible and at the same time necessary if the Russian government is focused on protecting national interests, and not on satisfying oligarchic structures that realize their opportunistic behavior.

If you stay within the framework of the previous economic and financial policy, then to carry out a course adjustment and achieve positive results with the help of foreign trade and customs policy tools is very doubtful. Customs duties and instruments are a set insufficient in their capabilities, while maintaining the previous rules predefined by the WTO, in order to get out of a state of inefficient equilibrium, i.e. "Institutional economic trap." The final result should be seen in the fact that a discretionary economic and customs policy, with its accurate implementation, leads to a "creative destruction" of the existing institutions.

Discretionary customs policy reveals something in common with discretionary financial policy, which is known in the theory of finance, being its specific difference within the boundaries of the generic concept, both in concept and in denotation. Disposition is not reducible only to the actions of a person who realizes his will, intention, violating the generally accepted and pre-established order with his legal orders.

In order to turn discretion from opportunity into reality, a competent person, the subject must possess the so-called discretionary powers that give him reason to change the rules of the institution at his discretion, thereby realizing his will. Excessive rigidity of the rules, the prevalence of peremptory norms already forms a certain nutrient medium, so that the prerequisites for corruption are formed. However, this will most likely manifest itself in cases where the customs official will be given the opportunity to make a deliberate choice between sanctions against the violator of customs rules. Thus, at the same time, a choice of the type of severity of the measures of holding to account in case of vague criteria is provided. The mechanism of corruption is reduced

to the fact that those who violated customs rules by agreement reached with an official can be subjected to a lesser penalty. In this case, it becomes more difficult to detect a violation of customs law, as the official acted within his competence. However, less punishment could be bought in this particular shadowy, criminal customs market.

Thus, it should be recognized that the discretionary model of managing the customs organization carries the risk of abuse if the official uses alternatives within his competence, drawing unilateral conclusions from opportunistic behavior. In this regard, it should be noted that even with strictly regulated rules, there is no complete certainty that the official will not derive private benefits. The most important prerequisite for mitigating abuse will be the openness and transparency of the entire customs system. At the same time, peremptory customs rules should gradually be replaced by dispositive rules, which will expand the field of freedom while at the same time in the legal customs field.

The introduction of discretionary customs law, rules, customs procedures is more focused on the implementation of discretionary models of state administration of the customs institution. In practice, this is already manifested in the fact that the participants of the foreign economic activity were initially provided with the opportunity to choose a model of their behavior when crossing the customs border and undergoing customs control procedures. Justification of the possibility of the need for a discretionary control model allows not only to expand the initiation of foreign economic activity participants, but also to bring the necessary customs rules under it, thereby complementing the participant's freedom sphere by realizing the principle of dispositivity, interconnecting acceptable optimal, rational models the behavior of both a participant in foreign economic activity and customs officials. Thus, it becomes possible to expand the range of technological methods through discretionary customs technologies through discretionary, reasonable legal procedures. Different individuals who present their goods at the customs border during the customs control process may be subject to

different customs procedures, for example, by providing one with the so-called «green corridors», and for others applying customs inspection or customs screening regimes .

In fact, such an already mastered practice allows us to argue about the acceptability of the dispositive nature of the norms for models of a discretionary approach to the organization of customs in Russia. As an additional argument on the possibility and necessity of applying dispositive customs rules, thereby realizing discretionary models of organization, the following hypothetical judgment can be made. If customs officials acted solely on the basis of the strictly regulated principles of the rules of a reasonable approach, being guided exclusively by imperative customs regulations, then with infinitely rich customs practice, these peremptory customs regulations would most likely reveal an endless pursuit of improvements while recognizing their impracticability.

Discretion is at the same time expediency, which is recognized by the theory of jurisprudence. If the established procedure, customs regulations, proposed customs procedures begin to contradict the ripening economic needs, as well as the needs of strengthening customs control in the field of ensuring economic, financial, environmental, food and other forms of security, the competent bodies of state power and administration obliged to change the formerly reasonable rules of organizing life, replacing them with more reasonable. This implements the process of changing the rules, i.e. institutions on the basis of changed institutions, moving to the period of transformation from a model for improving the environment based on the reasonableness of rules, to a model for improving the environment based on the transition to more reasonable rules.

A delay in these transformation processes, following established stereotypes with a changing external and internal environment is reflected not only in formalism, but also in the dogma of theory and outdated practice. This does not lead to the resolution of contradictions, but to an increase in severity, which causes an increase in social tension in society. The very essence of the discretionary approach to public administration of

the public institute of customs lies in the advisability of changing the institution of customs, when, due to turbulence and unpredictability of economic, financial and political markets, the Russian Government has the opportunity and objectively initiates the adoption of new legal regulations, new rules for organizing socially -economic environment, creating the basis for resolving a conflict-compromise situation.

The proposed and substantiated in the work discretionary model of customs administration management reflects the need for the implementation of this advisable, socially useful function of the government and customs officials within their competencies. Thus, we emphasize the need to extend this principle of reforming not only to the Government of Russia, but also to customs officials, which should ensure the rationality and optimality of the entire system of customs organization in Russia.

This transition can be detected as an opportunity and at the same time as the reality of the transformation of one ineffective equilibrium into another, more effective equilibrium. The latter, by virtue of the inherent nature of the object, carries an internal dialectic contradiction, being a source of development of the socio-economic system, *ceteris paribus*.

This theoretical position takes on a more demanded character in economic theory, which fits into the meaning of ontologically complex and contradictory political, social and economic processes that take place in modern society. Ignoring the factor of the rapidly and unpredictably changing socio-economic, political, military environment will not allow us to understand in a timely manner the possibility and necessity of switching to discretionary models of managing institutions.

Taking into account the need to analyze economic markets, their dynamics and uncertainty, it is necessary to understand and take into account the role that the uncertainty of political markets brings. The political markets in which decisions are made regarding economic policy are reflected as coercion by the will of the strongest not only in the economic sphere, but also in the field of politics, using the power of

political, economic, and military alliances. Thus, synergistic effects are fully extracted from this interaction in their favor.

And until the tendency to contentment in the analysis of phenomena without understanding the hidden meaning of processes occurring in political markets is overcome, a knowledge of the essence of what is happening in Russia will distinguish inferiority from the negative effect of the abstracting methodology from the analysis of realities taking place in all areas of life.

Reconstructing the principle of integrity in the choice of the methodological basis of cognition can open the «cover of Maya», overcome both primitive mechanical determinism and discard signs of false similarities in the form of all kinds of simulacra. This will allow us to present a more general picture of the events taking place on the economic, political, military power field of Russian reality around what is in modern reality. In this case, the distinguishing feature in the choice of models of state management of customs services we proceed from the fundamental judgment that in almost any interaction we can detect volitional fields, which on the surface of phenomena take the form of force fields.

Absolute equality of market exchange agents has always been absent, unless, of course, we fall into regular abstractions of absolute market competition gleaned from the works of A. Smith (XVIII century). Although, over time, any modern model of customs service management may become another dogma, reflecting past past prejudices in future models of socio-economic reality. However, this will be clear only later - what we see today are only elements of the future.

Modern customs practice evolves from the uniquely rigid customs rules, which are pronounced imperative, to softer rules that are based on discretionary principles. The latter to a greater extent take into account the interests of participants in foreign economic activity, while at the same time providing customs officials with additional powers. Thus, the customs policy is formed and formalized not only by the official state

institution - the FCS of Russia. Private individuals participating in foreign trade activities also take part in its creation. Therefore, the so-called general economic or customs policy is a simulacrum, a sign of a false likeness of a national economic or customs policy. The general is not reducible solely to the official state institution, the general also covers other subjects of customs policy regarding the organization of rational models of customs service. In addition, customs policy should always be considered in a temporary aspect.

A sufficient argument for this statement is the really implemented economic policy that is implemented by the EEC and the United States during the period of the crisis of 2014-2015, as well as during the sanctioned confrontation with Russia from 2014 to the present. Caught in thinking, as a result of analysis in its material dependence, this abstract institution of all-community - the economic or customs union - inevitably also falls into a network of illusions regarding its own being [54].

A policy implemented in the field of customs services for participants in foreign economic activity cannot be recognized as self-sufficient if members of foreign economic activity are excluded from its subjects. The latter pursue their own private customs policies, taking into account and maximally benefiting from the availability of dispositive norms and customs rules. None of the active subjects of the customs service policy bears signs of self-sufficiency. Relatively independent and independent they are only externally. This is expressed in the fact that within the boundaries of the world united community, economic unions, supranational norms begin to dominate. And it is precisely this important methodological feature in the argumentation of the need to implement a discretionary economic policy that allows us to see the exploitation within the borders of the union of the stronger weaker ones with the benefit in emerging political markets.

This gives reason to conclude that the so-called general economic policy within the borders of unions is essentially a private policy of individual dominant national entities.

The latter does not exclude the fact that both general economic policy determines private policy, and private conditions general. This is the diversity of the being of the whole as the existence of a concrete, one, where the parts coincide with each other. Parts have independence only as a whole, although the whole, like the other for parts, is also independence. Based on the general theory of systems of L. Bertalanfi (1901–1972), all parts and processes of the whole mutually determine each other [27].

Nevertheless, the assertion that in general, an objective socio-economic education, one precedes the other, means to fall into a non-smart, a kind of "childish lack of understanding." Exclusively from the standpoint of the theory of knowledge, one can realize the interdependence of a part as a whole. In reality, there are no parts as such outside the whole. On this occasion, the ancient philosopher Plotinus wrote: «Every being embraces the whole world in itself and contemplates it whole in every other being» [Cit. By: 89, p. 400].

So, the formation of the institution of customs service and other economic unions in the conditions of instability of political markets is a moment in the formation of the whole - the global global economic community. However, this global community has not yet become whole in its finished form. It remains an internally controversial system in which individual countries implement their opportunist policies, seeking competitive advantages by using non-economic resources.

Within the boundaries of this controversial whole, for example, the WTO, the Eurasian Economic Union, the Customs Union, each country can no longer be content with a certain agreed upon set of rules and norms if other countries, members of economic unions begin to violate, circumvent, or use force non-economic dominance. The rules themselves, norms, for example, the Customs Code of the Eurasian Economic Union, should be regarded as an institution. A radical change in the economic and political situation leads to the fact that these institutions go down in history, new institutions begin to form on the principles of a reasonable approach to rules, or institutions. This process of transition from one institution to another, in our case, from

one model of economic policy to another, already implies the abandonment of previous concepts, fully relying on the will of governments and national legislators.

Thus, from a methodological point of view, the need for a discretionary model is predetermined by the need to change the former institute of customs affairs with its set of rules, orders, legal orders, and customs technologies. At the same time, the latter does not exclude the possibility that, within the boundaries of already established reasonable customs rules or an institution, a model of combining, interpenetrating and complementing the rules of a reasonable approach in conjunction with the reasonable discretion of specifically implemented customs procedures, the application of customs regulations when providing services to foreign trade participants is quite possible.

Changing the rules, modifying the institute and the corresponding customs institutions objectively calls for new discretionary approaches to the organization of customs services. If we trace the stages of development and evolution of the institute of customs, it is worth noting the important milestones of the historical establishment. So, in the former USSR, the institute of customs, having an imperative character, was more likely to implement the institution of an «economic investigation». The fiscal function in the implementation of customs policy at that time was given relatively less attention.

The destruction of the USSR and the formation of the Russian Federation objectively required a change in the institution itself. At the same time, the change of the institute of customs was carried out not according to the model of completing the missing elements, or improving the quality of customs technologies, but by a complete change of the institute itself, the previous rules in the form of the customs code were replaced with a new code, or a new institute. In the same way, there was a change in the institution of customs during the formation of new economic and customs unions. The Customs Code of the Russian Federation, as a codified normative legal act, was in force until the entry into force of the Customs Code of the Customs Union. This process of changing the institute did not take place simultaneously; the previous norms continued to be valid in the updated version of the Customs Code of the Russian Federation.

As a result, there were two Customs Codes in Russia, and the rules and regulations of one were supplemented by the provisions of the other. Only from 01.10.2011 both the old and the updated codes of the Russian Federation ceased to operate. However, the goals remained the same, namely, the establishment of the organizational, legal and economic foundations of customs in Russia, the protection of economic sovereignty, the provision of economic security, the intensification of economic ties between Russia and the world economic community, the protection of the rights of business entities and ordinary citizens in terms of providing them with customs services.

Subsequently, the Customs Code of the Customs Union with the inclusion of the Republic of Belarus, the Republic of Kazakhstan and the Russian Federation in connection with changes in the economic and political situation is transformed into the Customs Code of the Eurasian Economic Community in connection with the creation of a new Customs Union, which is supplemented by the republics of Kyrgyzstan, Uzbekistan and Tajikistan. The Agreement on the Establishment of the Eurasian Economic Community (EAEU or EurAsEC)⁵, signed in Astana in October 2000, became the basis for the change and transformation of the customs institution not only in Russia but also in the EAEU countries.

Russia's foreign trade with the EAEU countries is constantly growing. This is evidenced by the data in Figure 5, which shows the dynamics of foreign trade and import of the Russian Federation with these countries.

⁵ The Economic Commission for Europe (ECE) on its official website indicates that the abbreviation EAEU is adopted in all official international documents. The EurAsEC abbreviation is used, but does not have official status.

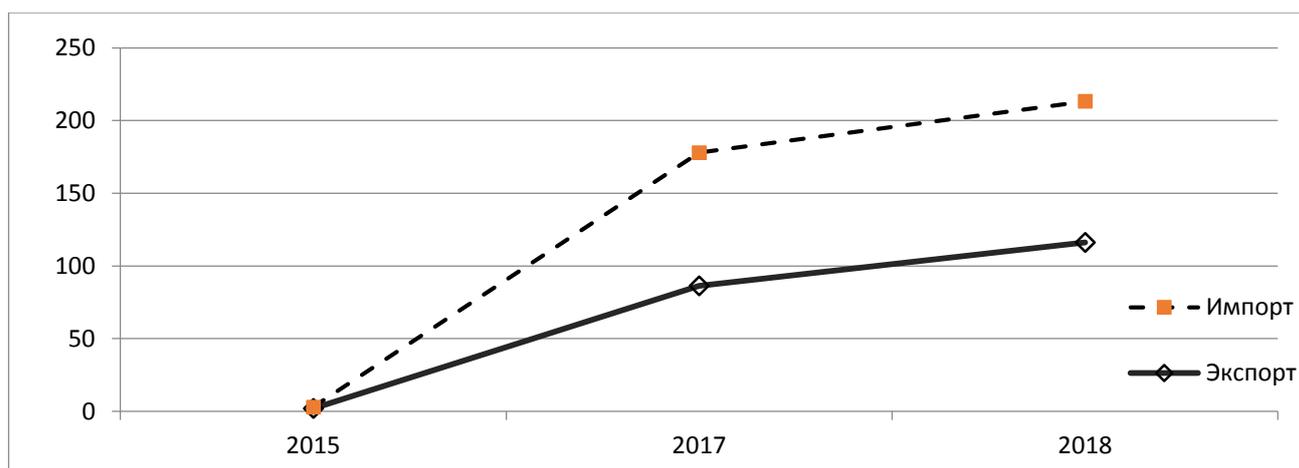


Figure 5 - Import and export of foreign trade of Russia with the EAEU countries for 2015–2018, billion US dollars

Taking into account the radical nature of customs innovations, these changes in customs services could be based not so much on previously existing rules, procedures, customs, but on new customs rules and regulations that were still unknown by the nature of their impact on the economy of countries. This is objective evidence of the need to switch to a discretionary model of managing the organization of customs services in the Russian Federation.

Conclusion on 2.3.

1. It is proved that, in methodological terms, the need for a discretionary model is predetermined by the need to change the previous institute of customs with its set of rules, orders, legal regulations, and customs technologies. Within the framework of the already established reasonable customs rules or institution, it is quite possible to combine, interpenetrate and complement each other the rules of a reasonable approach in conjunction with the reasonable discretion of specific customs procedures, the application of customs regulations when providing services to participants of foreign economic activity.

2. Change of rules, modification of the institute and relevant customs institutions, objectively demand new discretionary approaches to the organization of customs services.

3 Formation of the principles of transition to discretion of the customs service in the face of growing market uncertainty

3.1 Market uncertainty as a prerequisite for the transition to discretionary principles of public administration of the development of customs service

At the turn of the last centuries, substantial modifications of traditional forms of production and redistribution of the world product took place in the world. For the sphere of material production, this was manifested in the appearance of hypertrophied proportions in the development of the material production and technical sphere and the financial sphere, in violation of the previous proportions in the development of the raw materials and services sectors.

There was a gap that did not have in the past between the first and second areas of production, which include the production of consumer goods and the production of means of production for the production of consumer goods and the production of means of production for the production of means of production. Were the material prerequisites for the permanent accumulation of disproportions in the financial and credit sphere created, which made the emergence of devastating crises in this area of the economy logical.

All this adversely affected the uncertainty and volatility of global markets, affecting the national economies of many countries, including the Russian Federation.

It should be noted that at present in academic sources serious attention is paid to the significance of uncertainty in relation to the dynamics of macroeconomic indicators. At the same time, abroad (and in recent years in Russia), volatility and uncertainty indices are calculated that complement each other and are used together to provide an analysis of the state of the economy (Bloom N., Engle RF, Rangel JG, Lomivorotov R., Pestova A., Mamonov M., Kurovsky G., Polbin V. et al.).

So, proposed by G. Kurovsky, A. Polbin. [84] The volatility index of exported goods can be used as part of an econometric and numerical simulation analysis of the impact of uncertainty shocks on the Russian economy. The authors constructed index showed that during the crisis of 2014–2016. the uncertainty increased, and was commensurate in size with the crisis of 2008–2009.

According to experts, the previously prevailing euphoria in the global commodity, financial, and foreign exchange markets has ended; in place of permanent artificially heated growth came a collapse. The beginning of February 2018 was characterized by the collapse of one of the oldest business activity indices - the American Dow Jones, which suffered almost the most noticeable losses since 2008.

This phenomenon was also characteristic of the S&P 500 broad market index, which also began with an accelerated fall, losing about 5%. One of the reasons is the unfavorable situation in the debt market, in particular, the volatility of the turnover of ten-year treasuries, which traded at 2.868% on yield and European securities, which has already given grounds to call February 6 «black Monday». This could not but affect the Russian stock market, whose indices were subject to panic, even if we were talking about shares of Sberbank and Gazprom. The volume of share purchases was not observed, and this is evidence of the withdrawal of money from the market.

It must be admitted that the American, and after it, other stock markets entered a period of increased volatility and the accompanying phenomenon of deepening financial and economic uncertainty. No market correction, as evidenced by a number of experts, has occurred. The market continued its decline, updating the «anti-record» of the fall of the American Dow Jones index on February 8, 2018, dropping 1,032 points, thereby showing the second largest drop in the history of the US stock market.

At the beginning of February 2018, growing uncertainty prevails in the stock markets, and the VIX volatility index, known as the «fear index», revealed a sharp one-day growth (115% per day) for the whole history and continues to remain near the

highest values from observations since 2012, i.e. since the last debt financial crisis in Europe. High volatility always poses big problems for large investors. And if before the management of the Fed by Ben Bernanke and Janet Yellen actually provided the market with a «fall guarantee», seriously feeding the markets through various kinds of programs for quantitative easing and reinvestment of funds that came from the redemption of assets on the balance sheet of the US Federal Reserve, Currently, the new head of the US Federal Reserve, Jerome Powell, has not voiced such a guarantee. According to experts, a «change of regimes» is taking place in the stock market, namely, the financial world is moving from a practically non-stop growth of indices to sharp fluctuations in quotations.

The reasons for the high volatility and uncertainty also include the prevailing fears among market participants that inflation was higher than expected. In recent years, a tougher monetary policy has been observed, which was implemented by the US Federal Reserve policy, and political uncertainty contributed to its significant share. The latest political factors include the political confrontation between the US Congress, the Democratic Party and President D. Trump, the consequences of "Russian interference" in the election of the US President, the search for "Russian hackers", the Skripal affair, and others. The uncertainty of the US Federal Reserve policy is currently the main factor of high volatility and uncertainty, which is reflected in the Russian stock market, also contributing to the formation of uncertainty in the Russian financial and political markets.

A similar trend was noted in the commodity market, so in the analyzed period for a trading day, the price of a barrel of brand oil fell by almost \$ 2, from 69.9 to \$ 68. The weighted average ruble exchange rate also fell by 0.0168 rubles against the Belarusian ruble. The dollar exchange rate in the first minutes of trading immediately increased by 57 kopecks, and the euro rose by 40 kopecks. The latter is directly related to the most important macroeconomic indicators characterizing the filling of the Russian budget. The Russian market should be classified as an emerging market; therefore, it continues

to be very sensitive to the general global financial and economic background. High risks and uncertainty cause the overflow of the Russian currency as a reaction to risk aversion. Strategic investors - according to N. Taleb - are beginning to expect "black swans."

If we analyze the empirically accumulated data on structural changes in terms of macroeconomic indicators of the Russian economy, we can distinguish noticeable trends in the development of the Russian economy:

- there was a hypertrophied increase in the sectors of the Russian economy of raw materials orientation and the credit and banking sector;
- the share of people employed in the services sector and in the field of trade and intermediary activity has grown significantly, and the share of «transactional» services has increased⁶;
- as a result, the structure of investments in favor of service sectors has changed with a simultaneous decrease in the share of investments in manufacturing sectors of the Russian economy;
- investment in science, education, R&D for innovative projects and technologies continued to remain at an extremely low level (see Appendix B);
- there were high inflation rates, which only in recent years have been able to be somewhat reduced (see Appendix D).

With regard to the topic of the dissertation, the structure of the foreign trade turnover continued to remain in its hypertrophied proportions: raw materials or goods with low added value were exported in significant volumes. In 2018, the basis of Russian exports to both foreign countries and the CIS countries traditionally included fuel and energy products.

The last conclusion concerns not only the structure of foreign trade turnover

⁶ Despite the growth in the number of people employed in this area, Russia has not yet achieved significant success in the growth in the number of people employed in the service sector.

Russia and the EU (which is well known), but also the structure of foreign trade of the Russian Federation with the BRICS countries, which includes the Russian Federation, China, India, Brazil and South Africa. The share of Russian exports to the BRICS countries is not so large (table 10).

Table 10 - Russia's exports to the BRICS countries, billion US dollars

	Year		Growth rate, percent
	2017	2018	
Export as a whole	357,8	449,9	125,7
Export to BRICS countries	47,5	66,5	140,0
BRICS share in total exports, percent	13,2	14,8	136,9

Note - Calculated by the author according to [152].

The main trading partner of the BRICS countries in Russia is China. In 2018, the export position «Mineral fuel, oil and oil products» amounted to almost 60 percent of the total value of the Russian Federation's export to China [14].

The results of studies conducted by IE RAS allow us to draw some conclusions, the most important of which include the following:

1. The aggregate index of structural shift by sectors of the economy in gross domestic product showed the absence of significant shifts in the intersectoral structure in recent years, if we exclude from the general statistics an increase in the share of the raw materials sector and the financial and credit sector. If we are talking about structural changes in the financial sector, then the total mass of the latter has always been positive in the analyzed period. This trend is not completely characteristic of industry.

2. The highest efficiency was shown by the financial and credit and extractive sectors. The lowest indicator of efficiency in industry, where in some years it reached zero values.

3. The structural independence of the engineering sector remained low. In fact, before some measures were taken to stimulate industry, this figure was constantly falling. This is evidenced by the decrease in employment in the engineering sector. For ten years (1998–2008), the number of people employed in mechanical engineering decreased from 4.8 million people. up to 3 million employees.

4. The problem of both funds and personnel has escalated to the limit. The free capacities, which could serve as a good base for overcoming the crisis, have practically disappeared. Capacities were «consumed», qualified personnel were lost for mechanical engineering.

Consequently, one of the problems that must be resolved is to ensure such a favorable regime for investors in the industry sector that would be sufficient to overcome the crisis and overcome commodity dependence. At the same time, an unfavorable tendency of increasing import dependence of the Russian economy was revealed. Thus, the closedness indicator of the engineering sector decreased from 1.406 from 2000 to 0.827 in 2011. Accordingly, over the same period, the indicator of structural non-dependence decreased from 0.852 to 0.158. The value of imports per employee in thousand rubles. increased from 63,155 to 1,814.258 thousand rubles, labor productivity increased from 164.384 thousand rubles. up to 1,736.297 thousand rubles. The value of exports per worker increased from 53.795 thousand rubles. up to 286.332 thousand rubles. At the same time, during this period, the number of industrial production personnel decreased from 4.745 million people to 2.609 million people. Such an important indicator, which determines not only the efficiency of the sector, but also its investment attractiveness, as the level of profitability of the sold goods, products, services, decreased from 14.1 to 7.0 percent.

An explanation of the existing imbalances and ways to overcome them are described in Russian and foreign scientific literature. We note only the most characteristic and important for explaining the current state of the Russian economy [145].

1. The relative overaccumulation of capital in commodity sectors with the combined high return on investment, low risk and high interest rates.⁷ In addition to raw materials industries, this group also includes the banking sector, the chemical and metallurgical industries. High-risk investments in innovative projects and technologies turned out to be unprofitable due to the high bank interest. The latter include engineering, agriculture, and construction. As a result, an unsatisfactory investment structure began to be fixed, in which a highly profitable group of raw materials industries began to dominate. The export-raw material orientation of the Russian economy, with its high profitability and relatively low risks, necessitated the problem of depletion of resources of other, less profitable sectors, for example, engineering. (This effect was proved mathematically in economic theory in 1955 and is known as T. Rybchinsky's Theorem - Rybczynsk theorem [136]). By pumping and exporting oil, natural gas Russia not only loses these resources, but also undermines engineering, destroying the innovative way of developing the national economy.

2. The second problem consists not only in high interest rates on loans with a very low efficiency of innovative projects, taking into account their risk and uncertainty. Low profitability of engineering production, for example, at a high rental price of capital, blocks the flow of investment in the industry, making it unattractive to the investor.

3. Reassessment of market opportunities to establish the required proportions in the concept of market liberalization. This revaluation is characteristic of the political establishment of the Russian Federation in recent decades. The political market offered the wrong guidelines for decision-making in the Russian economy. Politicians continued to follow the rules and attitudes of ideas that had long been overcome in theory, because they «heard voices from heaven» according to Keynes.⁸

⁷ Although in recent years the key rate of the Bank of Russia has decreased (7.25% from 03/26/2018), but this is not enough to improve the situation in the credit market.

⁸ "Madmen in power who hear voices from heaven extract their extravagant ideas from the creations of some academic scribbler ..." [74, p. 193].

As a result, we can find a clear political and economic contradiction of the current state of the Russian economy. At the highest levels of political power in Russia, the need to change development priorities, change management rules and methodological approaches of state management to managing the economy is openly recognized. There is every reason to believe that in this way statements, program documents reflect the need for the development of the productive forces of Russia. This need takes on forms of innovative development, reindustrialization, development of human capital, improving the quality of public administration of the economy. In fact, it reflects the need to reform the attitude to production factors, the essence of which is revealed in the most important political and economic category - the productive forces of society - the productive attitude of man to nature and to himself as the highest productive force.

On the other hand, on the basis of the consequences of the «Dutch disease», «T. Rybchinsky effect», other theories and economic concepts, we find that the system of production relations in the form of the relation of the owner of production factors to his product proceeds from maximizing utility, welfare, which ultimately comes down to profit. But maximizing the welfare of the private owner of factors of production is already beginning to run counter to the declared strategic goals of the state. High profits with greater risks and uncertainties in the outcome of innovative projects should rather be considered as an exception to the rule, and not as the rule itself.

For the state as a whole, profit-making in the political economy cannot be its main goal. The state declares its goals in the Constitution of the Russian Federation and other institutions. The very same will to the power of money should be regarded as a false paradigm for the development of society [112].

Therefore, it becomes logically verified and the basic requirement for state-management in the economic sphere. The system is already exhausting its possibilities of building up innovative potential and solving the goals declared by the Constitution of Russia. Further improvement of state management methods, state policy itself under the previous rules runs into insurmountable contradictions between the objectively

ripened needs of the Russian economy in the field of building the innovative potential of the country and the current system of private capitalistic orientation of business to maximize profits. The systemic contradiction formulated by us made it possible to show the contradiction of the most important institution of the state - the institute of customs. It is understood by us as an objective contradiction between the objectively ripened needs of the Russian economy in the field of building up the country's innovative potential and the inefficient customs institution with the dominance of its institution to maximize customs revenues.

In fact, the resolution of this systemic political and economic contradiction is an objective need to change the rules themselves. This will actually be an expression of the principle of a reasonable approach to the rules. The rules of a rational approach can and will lead to a general positive result, however, this will be an exclusively partial resolution of this deep political and economic contradiction.

We are not reducing the process of the need for a transition to a new paradigm to changing forms of ownership of the means of production. The discretionary approach, as noted earlier, manifests itself both in the field of a reasonable approach to the rules and in the rules of a reasonable approach. The problem in this dissertation research is that the existing regulations or rules at some stage of their implementation, implementation in the form of an economic or customs policy, were or could be quite reasonable.

It should be noted that the customs institution itself, by its nature, is characterized by great conservatism. A certain analogy can be drawn with the objectively existing contradiction between the developing productive forces of society and the industrial relations lagging behind the needs of the development of the productive forces of society. The latter on the surface of economic phenomena manifest themselves as organizational and managerial relations. They are always more inertial and conservative in comparison with the more dynamically developing productive forces and the needs

of their development and improvement. This should be seen as a lag in the development of the latter, which is a brake on the development of productive forces.

This conclusion inevitably follows from a comparative analysis of not only quantitative indicators of the development of scientific, technical and human potentials, but also qualitative ones, which indicates not only a lag, but also an unreconciled economic policy that has been implemented since the destruction of the USSR. The lag in US GDP in 2009 was more than 10 times (\$ 14,256.3 billion versus \$ 1,229.2 billion in Russia). In 2018, US GDP amounted to \$ 19,284.99 billion, and the Russian Federation only \$ 1,267.55 billion (13th place in the world). China ranks second - \$ 12,263 billion.

If we talk about a paradigm shift in the development of customs services, then it can be represented as a manifestation of the law of dependence of the controlling influence of the subject on the object, depending on the state of the public administration system. The manifestation of this law, the disclosure of its specificity is known not only in scientific, but also in educational literature.

This objective need for a paradigm shift in the development of customs services is revealed in the fact that the very quality of subject-object relations is changing. The very choice of potentially possible and already declared dominant models of the impact of the institution of state power through its economic, social, environmental policy, as well as the policy of ensuring food, financial, industrial security in the new socio-economic environment with rolling cycles of fluctuations, the volatility of economic, financial, political markets, it becomes not only potentially possible, but also economically and politically in demand.

These new determinants in the choice of economic development models by the state institution in the new concrete historical environment are the requirements for the objective development of the object itself, when the management system itself, including not only completing the new institutions, mechanisms, and tools of public

administration that has become necessary for it , but qualitatively and essentially transforms the management system. So here the very concepts of «state control system», «discretionary model of customs service management» reflect the genesis of the formation and reform of customs authorities, the level of internal essential development of all elements of the system, their functions, and the institution of legal regulation. Any management system, including management of the process of development of customs services, operates in a specific socio-economic, political environment. For this environment, the state of other spheres of human life, forms of organizing foreign economic activity, and finally, the degree of legal and moral culture of both the participants in foreign economic activity and the officials of the customs authorities become important.

All these factors can become decisive in the formation of a model of the modern organization of customs service. It should also be recognized as a basic principle of the situation that these listed features of subject-object relations, the dominance of a particular model of customs service will depend on the concrete historical image of society, on the degree of political maturity, economic literacy, the stability of morals and traditions, characteristic of foreign economic practice.

If we apply the theory of fractal (Latin fractus - broken, broken, crushed) to reflect the quantitative and qualitative certainty of the institute of the customs authority, then the latter can be considered as the moment of splitting, if somewhat figuratively expressed, fragmentation, of the whole, in this case, institution of the state . Its relative independence and at the same time some copy as an institution of public administration fully inherits the basic qualitative characteristics of the system. Thus, the institute of customs authorities as a social fractal follows the general tendency of the development of the state institution, which gives it stability, even if the external environment will affect the system in the most unexpected way. This is especially evident when commodity, financial, and political markets are highly uncertain.

The problems of forming an acceptable sustainable functioning environment in the customs territories arise when government instability begins to increase - which impose either restrictions or introduce additional benefits for national producers when the latter import goods into the national markets of other states. If this behavior of state institutions becomes generally difficult to predict, which is reflected in the high volatility of markets, then the governing system - the state - should also offer appropriate innovations in economic, including customs, policy.

So, the presence of socio-economic fractals, which give a socio-economic inertia to the whole system in highly volatile economic and political markets, objectively requires a change in the models for the formation of a modern customs service. It is the model of the discretionary approach to the formation of modern customs service, the institution of «service customs» itself that becomes a more adequate model in the conditions of volatility of economic and political markets. Discretion here refers both to models based on the reasonableness of the rules for organizing customs services, and to models based on the rules for the rational organization of customs services, not excluding, but complementing each other.

Following the previous rules of the budget and customs policies under the conditions of increasing financial and economic risks and uncertainties in global markets can deepen and aggravate problems. However, it is precisely the inability of politicians to deviate from the rules that is, to a large extent, a significant shortcoming of the entire system of government.

It should be recognized that in conditions of high volatility and complete, rather than statistical uncertainty, a higher adaptability as a governing body to a changing external and internal environment is necessary. Moreover, the above parameters should be attributed to externalities, which are formed almost regardless of what the managers think and assume. Consequently, in the methods of managing the country's institutions, this can most likely be found in discretionary models presented and embodied in the mechanisms of «manual» control.

The objective need for a paradigm shift in the development of customs services can also be found in the requirements arising from another important law of systems management - the law of consistency.

Customs service cannot be represented as a kind of frozen formation, if at the same time its environment changes rapidly and dynamically. In this case, government bodies carry out their management functions, solving the tasks assigned to them, being necessary elements of the entire state management system. The latter should be presented in the most adequate model of integrity. In other words, this law of customs service management must correspond with the principle of totality, or integrity. The institute of customs itself is considered as an organ, which most accurately conveys the essence of the law of management of systems and processes that we have noted. The management process and the management object, that is, the managed system, in this case, the process of improving the customs service, are elements of the same organizational nature. Systemic requirements are one of the necessary requirements for the process approach in management theory. State discretionary management of customs services is more capable of ensuring the adequacy of the tools and mechanisms used in management. This is manifested in the unity of the basic management functions, such as goal-setting, forecasting, planning, informing, organization forms, coordination, generalization, evaluation of results, control, motivation and stimulation, and finally, the entire regulatory process.

The same requirements are ensured by the unity of all levels of improvement of the customs service, starting from the organization of managing the system of the FCS of Russia at the federal level and ending with the improvement of the customs service at the level of customs, customs posts, as well as commercial structures providing services to participants of foreign trade activities customs and near-customs territory.

Thus, one of the models for improving the customs service on the basis of a discretionary approach in the face of uncertain economic and political markets is the more complete coverage of all interested parties with the customs service. This will

ensure the fullest coverage of the field to which it is possible to extend the customs service procedures, without disregarding those structures, elements that are considered insignificant or undeserving of attention for the official customs structure. These tasks can and should be solved by commercial organizations on the principles of state-private partnership. At the same time, one should strive to eliminate the contradictions between all participants in the process of improving customs service, maximally attracting the model of resolving contradictions proposed in this study on the basis of acceptable compromises that are within the boundaries of ethics and customs law. This model of improving customs service on the basis of a discretionary approach will allow to build on new and qualitatively develop existing elements of the management system, as well as create new facilities designed to ensure the quality of customs service.

The essence of the problem here is that if the regulator pursues a policy that, in principle, is inadequate to the country's long-term strategic guidelines due to either unrecognized and underestimated risks, incorrectly formulated and implemented in practice public administration of the country's socio-economic development, the goals set will improve The management qualities of a state body, which is only one of the control signal transmission chains to a managed facility, cannot lead to an increase in the efficiency of activity of the entire socio-economic education.

It is beyond reason that the diligence and skill of the executive body is not able to increase the effectiveness of the system, although with its tools and methods the quality of management itself, as a process, becomes more perfect. In fact, we find a trace of the next institute trap, which manifests itself in the best case in maintaining the previous state, in the worst - the scheme works: the more perfect the control technology, the lower the efficiency of the whole institute.

Moreover, as was proved earlier, if the fundamental rules do not change, according to the model of public administration within the framework of the existing rules in the concept of existing, previously fixed procedures, standards will show an increase in the efficiency of this body. However, this will only be the appearance of

improving the quality of service management, although it will be distinguished by the use of the most advanced technologies and forms of organization. In this outwardly paradoxical result, the essence of the inefficiency of the institution itself, or the essence of the institutional trap of the institution of customs, is most clearly manifested. The vector of true discretion of public administration by a public institution will not be aimed at preserving, not at partial improvement of public administration technologies, but in "creative destruction", if the well-known approach of J. Schumpeter is applied.

Consequently, the "creative destruction" of the principles on which the customs authority management system is built is an actual direction in improving the state management of the customs institution. The system of dominance of the customs authority over the participants in foreign economic activity should be destroyed, making them equal parties. The customs authority should become a customs service authority, a customs service, designed to provide services to participants of foreign economic activity. The key moment in the formation of service customs will be the sign that will be expressed in the recognition of the role and importance for the institution of the state of interest of a participant in foreign economic activity. If you rephrase the famous expression of Adam Smith, then this position can be expressed in the following form. The state will become richer if the customs authorities create conditions for participants in foreign economic activity to become richer. The wealth of the state does not increase due to weaning, seizure of its citizens and business, but due to the increase in their wealth. The latter will already pay off always higher volumes of tax payments, because wealthy households are always more wealthy as taxpayers.

Customs duties are, in fact, transaction costs for a participant in foreign economic activity. The same costs are the costs of the customs body itself, which he bears in performing the functions that are assigned to him. Customs costs should be reduced by implementing modern customs technologies. The reduction of customs duties is a topic of additional research. However, the increase in the customs burden on the participant of foreign economic activity due to the fact that the customs authority itself maximizes

its fiscal function itself, sometimes, violating the rules, this direction in improving the institute's activities should be recognized as flawed and erroneous.

This situation, in its negative consequences, is detected and supplemented by the fact that the customs authorities are given a law enforcement function with the addition of punishment and non-economic coercion, including restriction of freedom, to the structure of the power bloc. The development of the institution of the customs authority already has such a direction from the direction of its formation as a service customs. The power dominant in the activities of the customs institute and service customs no longer show signs of a single kind. Therefore, it is necessary to disclose the economic nature of customs services, which will be more consistent with the market economy and the essence of modern world economic relations.

Note that we initially understand the concept of the concept of «customs service» more broadly, not reducing it to services exclusively to participants of foreign economic activity, as is often found in the works of Russian researchers. The concept of «service» in our study is a service that is provided by the customs authority not only to participants of foreign economic activity, but to the entire community of citizens, business entities and the state institution itself.

For the former, the service is found in the fact that the customs authority implements customs control with all forms and means available to it, preventing the entry into Russia of prohibited goods that could harm the health of the nation. In this case, we are talking about the need to introduce a tort management system in customs processes.

For business entities, the customs service is manifested in the legitimacy of the status of the transaction, as a result of which the goods can be released into free circulation.

The service for the state is reduced to the fact that the state receives its permissible, the norms of which it itself has established. The modern Russian state

cannot build its relations with its body like a model of its relations with «farmers» who maximized their well-being in the first place. Therefore, the proposed model for improving state management within the framework of the customs institute involves a radical change in the service management model, which can be built solely on the discretionary approach of the Government of the Russian Federation.

Conclusion on 3.1.

1. On the most volatile and uncertain economic and, in particular, the customs market of the Russian Federation, objectively requires changes in the models for the formation of a modern customs service.

2. The model of a discretionary approach to the formation of a modern customs service, the institution of «service customs» itself becomes the most appropriate model. Discretion here refers both to models based on the reasonableness of the rules of the organization of customs service, and to models based on the rules of the rational organization of customs service. They do not exclude, but complement each other.

3.2 Mumbai consensus - the dominant development of public administration of the economy and improvement of customs service in Russia

The economic policy of Russia continues today to follow the accepted and implemented rules of economic policy, based on the postulates of the «Washington Consensus» (Washington Consensus). Initially, incorrectly set benchmarks of economic, social, political goals did not lead to better results of the economic, social, scientific, industrial, and innovative development of the Russian Federation. The problem of overcoming the lag of Russia's socio-economic development lies not in the lack of an arsenal of tools and mechanisms of a discretionary approach to the rules of a reasonable approach, but in the fundamental need to change the country's development paradigm.

The rules of the Washington Consensus were completely unacceptable to Russian reality. Given the external attractiveness, these requirements betrayed signs of a false likeness of the country's successful development for the objective requirements of the development of the Russian economy itself, economic theory, theory and practice of public administration. The reorientation of priorities in setting strategic goals in the foreign economic and domestic economic life of the country was predetermined by the volatility in the economic global markets, and as a result, the volatility of political markets. Therefore, the dominance of the rules arising from the Washington Consensus was a logical consequence, which, nevertheless, in accordance with the laws of dialectics, became the cause, which predetermined the positioning of economic and political institutions in other areas of the country's life. Consequently, the change in the economic and customs policy resulting from it was predetermined by the growing uncertainty in the global political, economic, primarily, global financial markets.

Initially, consensus was a set of rules for implementing economic policy in Latin America. The goal was to overcome the consequences of the command economy and to change the economic, social and political institutions that provided vitality for the command and administrative economies of these countries. They were instructed to follow the rules adopted by most economically developed countries. Moreover, these rules reflected the general approaches of the US administration, the main international financial and credit institutions, including the IMF, the World Bank, etc. Since the headquarters of these organizations was located in Wington, the name - «Washington Consensus» - was associated with the world center of economic, financial and political power of the global economic system.

These rules turned out to simplify the real contradictory Russian socio-economic reality, as well as other countries of Latin America, as well as some countries of Eastern Europe. The problems were seen in the fact that the Washington Consensus reduced its main provisions to extremely simplified ten rules [170].

According to the creators of the Washington Consensus, the implementation of these measures (by the way, they were not directly prescriptive in nature) should increase the influence of market forces and self-regulatory mechanisms, replacing the previous mechanisms and institutions of state support and state regulation of the economy. However, it was precisely the one-sidedness and poverty of the content of the rules of this consensus, the elimination of the state from regulation, especially in a transition economy, that led to the discrediting of the very idea of consensus, and then the practice of following these requirements. This applied not only to some countries, but also to practically the entire co-society of countries with economies in transition.

In this regard, the former IMF President and CEO Dominic Gaston Andre Strauss-Kahn at the IMF and World Bank annual meeting in Washington on 04/03/2011 said that the Washington Consensus, with its simplified economic views and recipes, fell during the global economic crisis and remained behind.

This set of rules recommended by the IMF and the World Bank for implementation in the implementation of economic policies by national states, as set out by the famous economist, one of the participants in the Washington Consensus J. Galbraith, was a doctrine that really poses a threat to world security and stability, because "... undermines the foundations of providing themselves with their daily bread ..." [45, p. 33].

Following the principles of the Washington Consensus was fully linked to Russia's persistent desire to join the World Trade Organization (WTO). Since the norms, regulations, laws determined by international trade and financial law dominated in the external economic space, this dominance was quite naturally reflected in national legal systems. For example, if there was a conflict of norms of international financial law and national law, then this conflict was resolved in favor of international law, which should be regarded as an institution. Thus, we find the dominance of international financial and trade institutions over national institutions, including customs institutions.

Russia's accession to the WTO required the Government of the Russian Federation to change customs rules, in part to lift bans, limit customs duties, etc. This decision to join the WTO is a reaction of the economic, political environment to changes in the framework of financial, economic, and political markets. As a result, the institute of customs received an impetus to adapt to new rules that would be consistent with international standards. However, the question of economic, social, financial, environmental and other consequences still remains without a clear answer. According to the calculations of the Institute of Economic Forecasting of the Russian Academy of Sciences, Russia will lose 1 percent of GDP, or \$ 7.2 billion, annually from joining the WTO [132].

Awareness of the pernicious nature of such an economic policy highlighted the problem of Russia's exit from the WTO. The relevance of this decision was strengthened by the unpredictability of the behavior of the main players in political markets, which was manifested in the economic sanctions that were put forward in relation to Russia. Now it can be argued, based on sufficiently convincing facts, that global financial institutions led by the United States blackmailed the Russian Federation with economic sanctions for non-payment of the external debt of the former USSR. The then, not quite competent leadership of the country, was imposed on the flawed policy of the Washington Consensus with its no less flawed rules of economic behavior.

Through the dollar, the Russian ruble was also tied to other global means of payment - the euro and the pound sterling. The dollar is supported by the fact that a very significant part of foreign exchange earnings from energy exports was sent to the market for a long time to purchase US debt securities (the EU to a much lesser extent), thereby forming and artificially supporting demand for the US dollar (table 11).

Table 11 - Russia's place among the holders of US Treasury securities in 2014–2017, billion US dollars

A country	Year month					
	2014, October		2016, January		2017, November	
	Amount	Share%	Amount	Share%	Amount	Share%
China	1 252,7	20,7	1 237,9	20,02	1 176,6	18,5
Japan	1 222,4	20,2	1 123,5	18,17	1 084,1	17,1
.....
Russia (15th place)	108,9	1,8	96,9	1,56	105,7	1,7
Total	6 058,9	100,0	6 183,1	100,0	6 343,1	100,0

Note - Calculated by the author according to [167].

As can be seen from table 11, Russia held treasury securities for a huge amount for the Russian Federation - \$ 105.7 billion, which amounted to 24.4 percent of its international reserves (table 12). In fact, Russia funded the United States, although it itself is in dire need of investment.

Russia, fearing the risk of not returning US treasury securities, has withdrawn a substantial part of these resources.

So, Russia, without any particular objection, took upon itself a set of rules that was doubtful in its consequences. Therefore, the main contemporary problem for both Russian economic thought and economic policy and practice lies not so much in the results and their adjustment as in the replacement of the rules themselves established earlier and being implemented to date.

Table 12 - International reserves of Russia, million US dollars [22]

date	International reserves	including:				
		currency reserves	including:			
			foreign currency	account in HAPPY BIRTHDAY	reserve position at the IMF	monetary gold
01.12.15	364 708	317 028	306 658	7 811	2 560	47 680
01.03.16	380 544	323 275	313 465	6 662	3 149	57 269
01.08.17	418 447	348 410	338 578	6 801	3 031	70 037
01.01.18	432 742	356 095	346 507	6 883	2 706	76 647

It also became obvious that the mechanisms within the framework of discretionary economic policy are capable of not only resolving this basic political and economic contradiction, but reducing its severity by finding the required reasonable forms of organizational and managerial decisions.

Note that Joseph Stiglitz, a Nobel laureate, had a lot of reasons to make a judgment on the causes of the financial crisis in the second half of the 90s of the 20th century precisely because of blind observance of the rules of the Washington Consensus. Moreover, Russia suffered heavy losses for following these rules, which practically led to the 1998 default. As Jacques Sapir⁹, who always advocated strictly following the rules of the Washington Consensus, noted at one time, the results of macroeconomic reforms carried out in Russia were far from forecasts and predictions

⁹ Director of Research, Graduate School of Social Sciences (EHESS), Head of the Center for Industrialization Research (CEMI), France.

in accordance with the rules, programs and recommendations imposed by the Russian Federation.

However, the country's leaders, who were realizing economic, and, in particular, customs policy, continued to follow the imposed rules of the «Washington Consensus» under pressure from IMF functionaries. Money emission in Russia was carried out, inter alia, in accordance with the rule - the volume of emissions was tied to export foreign currency earnings, which created a mechanism for simultaneously constantly increasing demand for US dollars in Russia. The foreign exchange earnings themselves went to the formation of foreign exchange reserves by placing them in US debt securities (see table 11 above). Thus, at the same time, a system was created for crediting the US economy to the far from wealthy country of Russia. The United States thereby realizing its dominant strategy, formed the basic macroeconomic proportions, structuring the economy of Russia as a dominated country.

Therefore, it is far from accidental that the leading global financial and credit institutions under the auspices of the United States already in the early 80s of the last century saw one of the obstacles in the Customs Institute of Russia that the United States did not allow with even greater intensity under the auspices globalization, in full accordance with the rules of the Washington Consensus, continue to pump resources from the country. The Institute of Customs became a national obstacle for building up detrimental liberalization policies for Russia according to the rules of the Washington Consensus; it could not create full-fledged barriers to ensure economic security. The entire discretionary customs policy within the framework of the rules of the Washington Consensus was able to provide only partial protection of the national interests of the Russian Federation. Even the latest innovations of the so-called "post-Washington" consensus, which modified some basic rules, did not allow reanimating the principle of approach, the concept of the Washington consensus. These innovations include such provisions as the requirements for improving corporate governance, the formation of flexible labor markets, strengthening the fight against corruption, the adjustment of

clauses of agreements with the WTO, the establishment of a mechanism for forming the exchange rate of currencies, excluding intermediaries, the creation of financial codes and standards, the creation of independent central banks, the fight against inflation, the «prudent» opening of capital accounts, the creation of social security structures, the desire to increase the welfare of citizens and reduce Nia poverty. But the interests of large Russian capital are not an identity with national Russian interests.

The interests of the state declare, at least, the need to protect the national interests of de-jure, private business declares the protection of its own commercial interests. However, it is possible that the state de facto implements an economic policy in defense of the interests of large capital, which is able to lobby its private interests in political markets. The current state of the world market, on which there is a distribution and redistribution of world gross income, is a state of permanent unstable equilibrium. Its condition cannot be adequately described by any of the macroeconomic models known in economic theory.

One of the most effective determinants of influence on the national market is precisely the instability, uncertainty and unpredictability of the global political market. The economic market has acquired signs of extreme volatility, which cannot be repaid based on mechanisms in the concept of rules. Consequently, it is impossible to propose effective measures in the field of economics that would ensure the implementation of economic and immanent subspecies of customs, migration, monetary and other types of policies.

The whole concept of economic self-regulation based on the rules of the «Washington Consensus» was not able to resolve the main contradiction of the system - the contradiction between the objectively ripened needs of the Russian economy in the field of building up the country's innovative potential and the current system of private capitalistic business orientation on maximizing profit .

Therefore, we see the solution to the problem no longer in improving regulators built on the basis of the Washington Consensus rules, but in refusing fundamentally from this concept and moving to a new paradigm of state economic and customs regulation, for example, on the basis of rules, called the Beijing Consensus.

This paradigm of state regulation is associated with China, where it was possible to achieve impressive results in socio-economic development, despite the strong volatility of global political markets, political instability, pressure from the IMF and the US government. The market transformations that were carried out in developing countries in accordance with the rules of the Washington Consensus showed a negative result, and this ideology itself was called into question due to the successes of China.

The term Beijing Consensus was coined by Joshua Rameau (former editor of Time magazine). Subsequent studies and scientific and practical publications showed the attractiveness of the socio-economic policy that China implemented in the first half of the 80s of the twentieth century. The positive results of this policy lay in macroeconomic stability, an increase in business activity of the Chinese population, especially in the foreign economic sphere. This model was based on new approaches other than the Washington Consensus rules. In particular, preference was not given to monetary, not monetary, but institutional policy. An important rule of the Beijing Consensus was the pursuit of justice. This was ensured, to a greater extent, not by the mechanism of market self-regulation, but by redistributing GDP through fiscal policy, maintaining a significant share of state property in key industries, transport, communications, protecting state borders and interests, and accumulating «asymmetric» tools power «, which is presented in the form of more than two trillion dollars in foreign currency accounts, achieving greater justice in the distribution of income, the pursuit of innovation, respect for sovereignty and non-intervention leadership in the affairs of other states in foreign policy. The rules of the Beijing Consensus envisage balancing on the verge of losses from the global economic war and the benefits of the international division of labor, capital and resources as a result of globalization. All this required the

strengthening of state institutions in China, in particular, customs, which made it possible to more effectively protect the country's national interests.

However, we believe that further strengthening of the economic potential of any country, including the PRC, may lead to its greater openness and liberalization. The protective role of the institution of the state will not so much weaken as it will be replaced by increasing economic power, thereby preserving its dominant status quo in the world. This follows from the concept of Friedrich List, the founder of the theory of national economics [106].

In accordance with the theory of F. List, the total and widespread establishment of a free trade regime, reduction of duties and liberalization contributes to the strengthening of a country that has long been successfully following the market path. However, the result of liberalization for countries with underdeveloped market relations and economies is diametrically opposite. The «autarchy of large spaces», if we are talking about Russia, is being realized under the conditions of possessing the maximum possible territories, which are united by general economic sovereignty. At the same time, restrictions within the economic common space should be minimized, or they should be abolished altogether. However, in these cases, in order to protect against economically stronger countries, a well-thought-out system of customs protection should be implemented in these states.

However, the latter objectively implies the need to strengthen the leading role of the state in the economy, recognizing that the most important actor, the state in the person of its institutions, is beginning to be present on political markets. The financial sector is not so much fading into the background as it is starting to fulfill service functions in the accelerated development of industry, transport, communications, science, and education.

Not abandoning the advantages of international integration and deriving benefits from the international distribution of labor, resources, capital, the Beijing Consensus

simultaneously sought to achieve the opposite goal, as it were, to maintain independence from world capital, to seek innovation and experimentation, protect national interests, the institution of the state and its borders, while simultaneously accumulating billions of foreign exchange reserves as instruments of some «asymmetric power». The process of globalization itself is considered by China as an external process, preserving its identity in this contradictory trend. The state is highlighting the demands for equity in the distribution of income, which was missing from the Washington Consensus rules. There is reason to conclude that the rules of the Beijing Consensus will become some kind of basis for developing a new doctrine of the future economic development model at the current stage of the fifth bearish wave of N. Kondratiev's cycle.

Based on the theory of these cycles, the next 12-15 years, the global economy will be characterized by high uncertainty, instability and turbulence of development. The economic growth rate will be slowed down, and in some years in some countries we will notice a fall not only in economic growth rates, but also in the growth itself, at least until the future (2020) sixth upward Kondratieff cycle.

An analysis of the practice of implementing the economic policies of developing countries put forward the rules of the so-called «Mumbai Consensus», which are fundamentally different from the «Washington» and «Beijing» consensus. This concept was introduced into scientific circulation by Advisor to the US Administration B. Obama Larry Summers. The basic rules of the «Mumbai Consensus» began to be regarded as a kind of alternative to the «Washington» and «Beijing» consensus. If the Chinese economy from the very beginning developed as an export-oriented one, then the Indian economy was oriented towards domestic consumption. The political system of India, in contrast to China, is considered more democratic. Many researchers are inclined to believe that the rules of the Mumbai Consensus may be more in demand in pursuing economic policies in developing countries, as well as in Russia during periods of global risk and the implementation of a sanctions policy.

Since the main disadvantage of developing countries lies in the lower level of per capita consumption, economic growth and economic development should not be oriented towards the economic prosperity of some rich and privileged sections of the population, but rather the bulk of the country's relatively poor population. According to L. Summers, the proclaimed model of pursuing economic policy on the basis of the rules of the «Mumbai Consensus» will be in demand by the world economic community in the 40s of this century, when a person-oriented policy will be adopted as a dominant.

The following should be highlighted as the main rules for the implementation of economic policy:

- decentralization of political power in combination with the gradual achievement of results;
- pluralism in a democratic model;
- achieving a greater level of well-being of the masses;
- economic behavior is more focused on stimulating domestic demand;
- development of private entrepreneurship and innovation;
- Peaceful, not expansionary international politics, which is oriented not toward confrontation, but towards cooperation and compromises.

Conclusion on 3.2.

1. The analysis of possible models for the implementation of economic, and, consequently, customs policy in Russia showed that it is important not just a simple mechanical choice of a particular model, but the formation of its own development model.

2. The whole range of necessary and possible rules should be used that takes into account all market factors, as well as the specifics of the moral and ethical values of Russians, their cultural level and the state of spiritual guidelines. All this makes the

solution to the problem more complicated, but it is in a more complete system of accounting for values that can form a model that will be more adequate both to the state and to the possibilities of economic development, including the formation of the Russian model of service customs.

3. For the conditions of Russia, it is advisable to maximize the use of the principles of the «Mumbai Consensus».

3.3 Principles of formation of the service model of Russian customs in the concept of a discretionary approach and its effectiveness

Customs service is a form of government administration of the customs institute. Being by definition a public institution, with its inherent functions of power enforcement to enforce customs legislation, customs services, customs services of participants in foreign economic activity reveals primarily its imperative-power authority, thereby expressing its functional orientation. A purely imperative model of state customs service began to evolve in the direction of the vector of imperative service customs. At the same time, we note that a purely imperative model and a purely service model are some extremes that will reveal their failure. Practical insolvency is manifested in the fact that the customs institution will remain an imperative institution, whose customs regulations bear peremptory norms of customs law. The expansion of the rights of participants in foreign economic activity, their understanding as the main participants in foreign economic activity forms such dispositive legal systems and norms that, without destroying the principles of imperativeness, make it possible to apply dispositive practice in the customs service [81].

So the imperative model of customs service is not identical to the model of administrative customs, since the term «administrative model of customs» itself is uncertain both in concept and in denotation. However, the main attribute of the imperative model of customs service should be highlighted. It comes down to the fact that a special structure is distinguished, relatively separate from the control object itself, which implements the control function, using the power tools endowed with it. With this feature, the customs service stands out from the local government, where management functions are distributed between the managed structures themselves.

An imperative management service is distinguished by a key feature - the empowerment of the governing structure, whose legal norms have an unambiguous binding norm. This feature distinguishes the imperative model of customs service management from the dispositive model, which expands the field of activity of the governing body, giving it freedom in choosing tools, the nature of the impact, management mechanisms and allowing a situation where the rules themselves that underlie the adoption of management decisions can be changed, then there can be a transition to a management model based on a discretionary approach with a change in the rules and regulations themselves.

Understanding the management of state institutions as a form of service management began to stimulate the emergence of work on the development of this theoretical area of such management. So, R. Norman, proposing the term "Service Management", identified a number of attribute attributes in this area. Among them: the availability of utility, or the good that the client receives along with the product or service, fixing the process that generates utility, the process that allows you to achieve the development of the organization, as well as the presence of an organizational function through which utility, quality itself is achieved and goals are achieved and interests of all actors and actors [169]. Thus, the entire managed and managing system in the concept of service management acquires the attributes of a customer-oriented company, which at the same time becomes its important competitive advantage. According to K. Grönroos, the application of service principles will contribute to the growth of the organization's efficiency, thereby overcoming the «managerial trap» of the organization's management when the latter was oriented towards a model of cost reduction and economies of scale [164].

We share the opinion of the above authors that service management will overcome the "managerial trap" and thereby increase the effectiveness of the organization. However, these improvements will lie in the concept of the rules of a reasonable approach, without thereby affecting the possibility of overcoming the

"institutional customs trap." Changing the paradigms of economic development will require a change in the rules themselves, a transition to a new socio-economic, customs space, where new «rules of the game» will be in demand. Thus, the establishment of an imperative-service model of customs in Russia will more fully reflect the emergence of a new philosophy of managing Russian customs services.

In the current crisis period, various groups of factors operate that give specificity to both the economic behavior of foreign economic activity participants and the regulator's response to current crisis events. Here the decisive role was played by the slowdown in global economic growth, which predetermined a decrease in demand for Russian exported goods. Nevertheless, the external borrowings of the corporate sector of the economy showed growth, and in terms of their absolute size, corporate debt exceeded the level of the pre-crisis period.

If we trace the dynamics of Russian external debt in recent years, we can see that it is gradually decreasing (table 13). As of October 1, 2018, it amounted to 470.3 billion US dollars according to the calculations of the Central Bank of the Russian Federation.

Table 13 - External debt of the Russian Federation, billion US dollars [22]

Date year				
	01.07.2011	01.07.2015	01.07.2016	01.10.2018
State bodies management	36,8	36,4	36,0	46,3
Central Bank of Russia	12,7	10,3	10,7	11,5
Banks	158,9	148,9	127,7	87,1
Other sectors	329,7	360,4	350,1	184,3
Total	538,1	556,0	524,5	470,3

It should be noted that the volume of international reserves (as of February 15, 2019, \$ 474.6 billion) has not yet reached the level of 2014 (as of July 4, 2014, \$ 474.3 billion).

Accordingly, the National Welfare Fund (NWF), as well as the funds of the Reserve Fund, decreased. This made the government of the Russian Federation think about overcoming the crisis «looking to the future» (Figure 6).

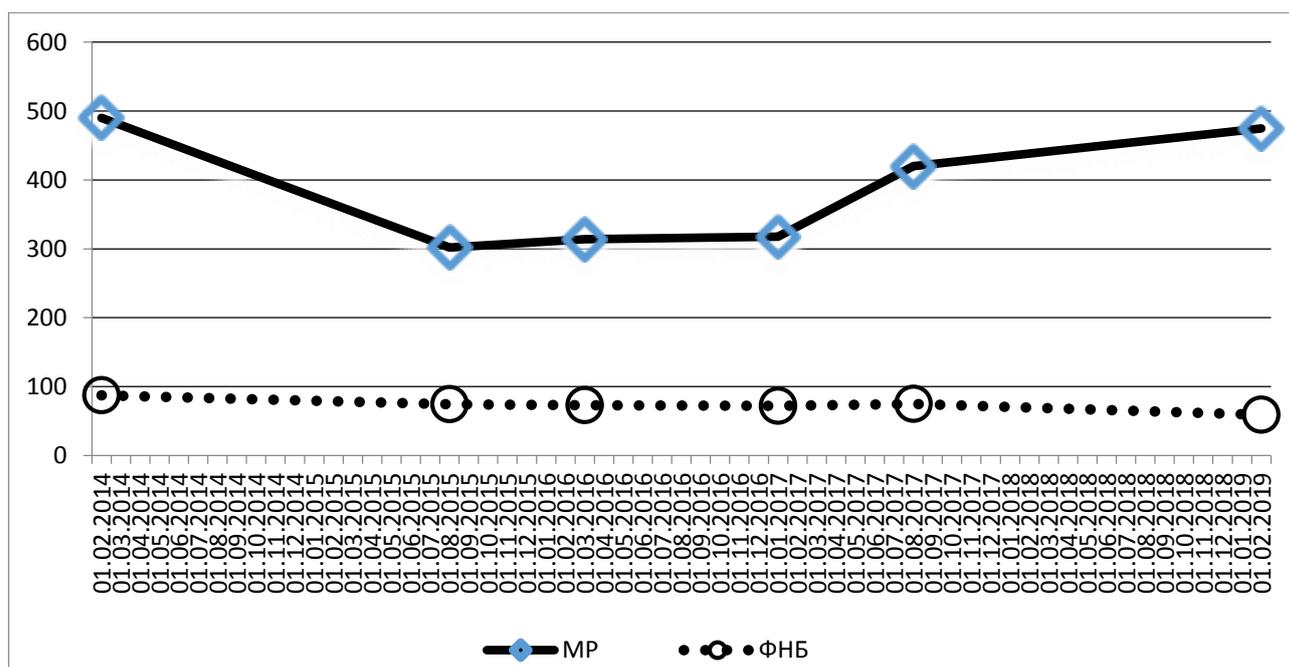


Figure 6 - International Reserves and the National Fund welfare of the Russian Federation, billion US dollars, 2014–2018 [22; one hundred]¹⁰

International competitiveness ratings conducted by specialized organizations give Russia the last places on the list. If we take into account the quality of the customs institute in the country, then in this area Russia shows low indicators (see paragraph 1.1 of the dissertation). Therefore, referring to the employees of the Federal Customs Service (March 2016), the Minister of Finance A. Siluanov called on the customs service to support Russian entrepreneurs to reduce pressure on the business.

¹⁰ The trend of the Reserve Fund and its value for a long time were virtually identical to the NWF. On February 1, 2018, the Reserve Fund ceased to exist.

Requirements were put forward to make the customs service a kind of «front office» in the interaction of the customs service and entrepreneurs, participants in foreign economic activity. New rules were formulated in relations between the institute of customs and business structures. Already excluded patterns of behavior based on the dominance of the customs institution, the condition was set - to achieve simplification and exclusion of decisions that could complicate business procedures. The Minister noted that what is the level of comfort of the business climate created to pay customs duties and taxes, such is the attitude of business to the government. The customs service should take into account the difficult conditions in which large business operates. Access to external loans was blocked for him, artificial difficulties were created as a result of sanctions against Russian companies. Therefore, the minister emphasized, the administrative «steps» on the part of the Russian customs service in these difficult conditions are simply not needed [64]. The change and evolution of the customs institute will be based on new rules that were not previously formulated at such a high state level. These rules can be reduced to the following new provisions:

- creation of a system of end-to-end control over the passage of goods across the customs border to prevent evasion of customs duties, while reducing the administrative burden on entrepreneurs;
- Minimizing all direct contacts between representatives of business structures and customs officials. The exception will only apply to screening procedures;
- the rule must be followed - all customs declarations must be submitted once and in electronic form;
- put into practice the rule that customs should reduce the number of litigations with companies;
- conflicts arising between business structures and the customs service should be resolved before the court. The facts should be excluded when business structures make

claims and at the same time win the courts, although in the end the state, the economy as a whole suffers losses;

- to exclude the rule on the basis of which customs officers estimate the customs value not lower than a certain threshold that the customs established on the basis of their own arbitrariness. As a result, the taxation burden is practically unreasonably increasing for the business community that is engaged in foreign economic activity. Ultimately, following this rule leads to the fact that the most efficient companies, which are able, as a result of a better marketing policy, to buy goods in foreign markets and import them at low prices to the country lose their interest in improving the efficiency of their business;

- It is proposed to maximally contribute to those companies that make large (billion) investments in the Russian economy. New rules should exclude the practice of creating additional barriers and initiating criminal cases in the absence of a material base for this. Following in compliance with the previous customs rules leads to the fact that, ultimately, these «cases» begin to fall apart both in court and before the court;

- Customs services are called upon to change the rules and customs procedures when facts of illegal withdrawal of capital from a country are detected, using illegal schemes. The relevance of the development of new rules is dictated by the changed situation as a result of the liquidation of the structures of the Federal Service for Supervision of the Supervision of Public Relations and Social Development. The customs authorities receive additional functions, as a result they themselves will assume the new responsibility that has arisen for establishing violations of the currency control legislation and for identifying specific violators of the customs and currency legislation. The new rules should include procedures for issuing orders, imposing fines, and exchanging data through channels with the Central Bank of Russia;

- increased volumes of information that should be analyzed by customs authorities objectively require the creation of integrated databases of the Federal

Customs Service and the Federal Tax Service, including the flow of information from the Bank of Russia. Thus, new fields of interaction, rights, and responsibility of each institution will be created.

The listed list of fundamentally new rules, on the basis of which the state body - the institute of customs affairs - will function, will require more independence and responsibility from the customs body in making responsible decisions. Since the situation will change due to the high volatility in the financial and commodity markets, it becomes obvious that following separate, previously adopted rules that would be suitable for all customs practices rich in surprises becomes neither theoretically nor practically impossible.

Putting forward and substantiating the model of managing the institution of customs on the principles of a discretionary approach, negative effects should be taken into account. Conscientious participants in foreign economic activity may encounter uncertainty and unpredictability of the customs regulator. However, this problem disappears if a selective approach is applied both to the object of customs control and to the participant in foreign economic activity. Bona fide participants can receive customs facilitation, similar to the «green corridor», while for participants who will be assigned to the high-risk zone, such preferences will be excluded [104].

Thereby, a contradiction will be resolved on the basis of a selective approach to the choice of a customs control object already in the concept of a discretionary model of customs management in Russia. This model will not be a destabilizing factor for the economy, although it will indeed be a factor of increased customs risk for unscrupulous foreign trade participants. Since the commodity nomenclature is constantly changing, and the official specification does not allow us to unambiguously identify and classify an object subject to customs control, in conditions of constant economic turbulence, strictly prescribed customs control rules are often completely useless. In concluding that it is necessary to move to a discretionary model of customs service management, we understand the difficulties of this process. The transition is impossible to do at once.

Here, not only a change in federal legislation, regulatory acts of the FCS, but also a change in the psychology of managerial behavior of top managers, including members of the Russian Government. The aim of the work is not to draw up a program of transition to the indicated model, but the principles were developed on the basis of which it should be formed. In addition, a model was developed for the formation of indexes for the development efficiency of customs services.

The first principle that underlies the rules of a reasonable approach to the formation of a modern institute of customs service in the Russian Federation is the equality of the customs authority and the participant in foreign economic activity. This will allow the formation of an imperative-service model of the institute of the customs authority. The dominance of foreign trade participants in the implementation of customs control functions should be replaced by a policy of equality of the «right institutions» of the third millennium, which corresponds to the idea of David Colander [165].

The Strategy of the Customs Service of the Russian Federation currently being implemented until 2020 was already initially built on principles that were not verified both by theory and practice. The concept of development of the customs service was based on the principle of ensuring the interests of the state in the customs sphere and their unconditional dominance over the interests of participants in foreign economic activity [8].

With all the external «correctness» of this principle, a contradiction was found between the interests of the institution of the state and citizens, ordinary participants of foreign economic activity. Therefore, it is logical to further refine the Strategy in determining the main directions of development of customs services, namely: customs regulation, the implementation of the fiscal function, law enforcement activities, the provision of state customs services, the implementation of control and supervision functions, as well as the facilitation of integration processes and international cooperation [131].

Our study shows that recognizing the need to ensure economic security in the field of foreign economic activity, and at the same time stating the strategic goal of creating favorable conditions for attracting investment in the Russian economy, the full receipt of revenues in the federal budget, the protection of domestic producers, the protection of intellectual property, the maximum promotion of foreign economic activity and the effectiveness of customs administration. The strategy can no longer be implemented in the amount of the designated tasks and goals. The whole essence of the concept is reduced to management based on public administration tools. The declaration that the ideology of forming the budget revenues, which the system of customs authorities of the Russian Federation is called to be guided by, should be optimized in accordance with new realities, should be considered as a false direction in reforming the system of customs authorities. Strengthening the fight against crimes and administrative offenses, which are attributed by the legislation of the Russian Federation to the competence of customs authorities, the fight against corruption and international terrorism, the illegal circulation of intellectual property, drugs, psychotropics, weapons and ammunition, cultural property and other items transported through customs the border of the Customs Union and (or) through the state border of Russia, together with the first requirement, forms an internal contradiction of the institution itself. The resolution of this objective dialectical contradiction is no longer possible in the form of the preservation of this contradictory being.

A positive final effect can be achieved by revising the functions and, consequently, the very essence of the customs institute in Russia, while preserving the value of customs control and service tools, which we argued above. This will preserve the development direction within the framework of the Customs Service Development Strategy in the Russian Federation, aimed at further simplifying customs procedures within the framework of economic and customs integration processes through the introduction of innovative customs control and customs monitoring technologies, and

the formation of a logically coherent and understandable customs logistics for foreign trade participants. .

Based on the theory of systems management in this study, relying on the work of S. Bir [28], it was concluded that the number of goals set is significantly lower than the number of instruments of direct impact on the system that the formed customs administration system provides. Here the principle, or rule, of observing the requirements of the necessary diversity was violated (Ch. 2 thesis). The proclaimed principle of the full receipt of revenues in the federal budget, when two institutes (the Federal Customs Service and the Federal Tax Service) are striving to maximize this function in the country, can no longer be realized both in theory and in practice, without undermining the fundamental system principle - ensuring economic security of the country.

This implies the main provision designed to reform the system, based on the concept of a discretionary approach to managing systems - to transfer the fiscal function to the Federal Tax Service. The discretionary nature of this process of institutional transformation is revealed in the fact that the adopted Strategy for the development of customs services in the Russian Federation can be implemented in its other part - by improving customs control. This improvement will be effective already within the boundaries of the new rules of economic, social, legal behavior in the implementation of customs control functions.

The second principle in reforming the institution of customs in a market economy can be represented by a provision formulated by a well-known analogy (D. Nord) - the interests of a participant in foreign economic activity are important for the state customs administration body. The implementation of this principle should be seen in the understanding that the citizens of Russia cannot have less value than the institution of the state itself. Being divorced from the interests of the state, we, paraphrasing G.V.F. Hegel, we can argue that thereby the state itself is a "bad state" [40, p. 300-301] and it, like a sick body, cannot exist. Although its individual institutions, such as the customs

service, can function. However, the existence of such a customs authority is not true. Members of civil society, its citizens, participants in foreign economic activity should be considered not only as parts, but only in unity, and the interests of participants in foreign economic activity should be considered in unity with the interests of the state.

Therefore, the indicator of the development of customs service management should not be considered the number of criminal cases and criminal administrative customs offenses, but the growth of profitability of participants in foreign economic activity. They will replenish the state budget already in the system of the Federal Tax Service, the reform of which will be associated with the abolition of value added tax for the participant of foreign economic activity when moving goods across the customs border, as well as a radical reduction in export customs duties. The attribution to the provision that the federal budget revenues from customs payments account for half of all revenues should be considered as a sign of the inefficiency of the state institution, a serious investment trap from which the state has not been able to emerge for many decades.

This approach should become another basis for the implementation of the principle in economic behavior and relations between customs and participants in foreign economic activity, which can be reduced to the following - a participant in foreign economic activity is right. Customs administration focused on the implementation of the concept - Customs is always right, there is a false paradigm for the development of the institution. Therefore, the complaint of the head of the FCS of Russia that the plan to collect payments and not create obstacles to business is a «delicate moment» [64], only emphasizes the relevance of our recommendation.

There are calls to adopt amendments to the law that would allow customs services to do arbitrariness based on the requirements of maximizing customs duties [26], which requires legislative fight against those who defend their interests in the courts, being strictly in the right field, are at best, delusion, at worst, deliberate rejection of the essence of the customs service in principle, which could harm the entire national economy.

The third principle lies in the organization of the institute of customs affairs - in essence, customs should be built and have a structure, an organization of an imperative service institute. The essence of this fundamentally innovative idea lies not in recognizing the institute of customs as an imperative-service institute, but in the fact that the participants in foreign economic activity do not "serve" the state institution, performing the functions of replenishing the budget. The falsely set goals in the Strategy do not turn the institute of customs affairs into a «servant» of citizens, participants in foreign economic activity, as it was examined in this dissertation, but a «predator» (chap. 1, paragraph 1 of the dissertation), which seeks to fill the budget by any, including illegal means.

Such facts are evidenced by the statistics of failed cases in the courts on claims of participants in foreign economic activity against customs authorities. Take, for example, disputes regarding the return (offset) of excessively paid or excessively exacted customs payments, as well as the payment of interest accrued on such payments in connection with violation by the customs authorities of the period for their return. They are one of the most common categories of disputes in the judicial practice of customs authorities. Courts often return customs duties and taxes to participants in foreign economic activity. This in itself suggests the need for institutional restructuring of the system.

The fourth principle - the formed model of the imperative-service customs should warn about the possibility of institutional risks. This can be ensured by the fact that the system perceives both the natural forms and models of discretionary management both by the institution itself and around the customs environment. Otherwise, the system management model based solely on the rules of reasonable behavior is able to create conditions for adapting to the established premises of the ineffective balance of the institution of customs. It should be recognized that the management system of the customs institute in the conditions of external economic turbulence in world commodity markets, which was formed on the basis of management principles based on the rules of

reasonable behavior, is capable of reproducing risks in an expanded manner. In this case, the model of a discretionary approach to managing the state institute of customs service becomes not only possible, but also necessary.

The fifth principle is Russia's wealth, including an increase in budgets of all levels, economic growth is achieved not by strengthening customs duties, but by increasing the efficiency of the national economy by extracting more synergistic effect from the integration of world trade relations. This feature is based on the position well-known in theory and practice that customs costs for a foreign economic activity participant constitute a significant share of transaction costs. Attempts to reduce them should be recognized as normal, logically justified behavior of a participant in foreign economic activity. However, for a participant in foreign economic activity, these customs expenses are simultaneously the revenues of the federal budget. The emerging conflict situation is a consequence of the implementation of opposing strategies (minimax).

The customs system should be built on the principle of exclusion of a participant in foreign economic activity as a source of conflict. But at the same time, the participant is the source of compromise. All this fully applies to the customs officers themselves. Customs payments in the process of their seizure are objectively necessary evil, which finds its justification by virtue of social objective necessity. But at the same time, the withdrawal of part of wealth is a blessing for the state itself, allowing it to create special funds and finance the costs of providing public goods. And then, when one side optimizes its behavior by maximizing its income, this means only one thing - a compromise becomes impossible. Thus, the entire economic system already falls into another institutional trap, a way out of which is possible only on the basis of a management concept based on a discretionary service model.

The non-standard nature of the regulator can make it possible to overcome the conflict of interests. For the optimal functioning of the institute, one more requirement of system reproduction must be fulfilled. Conflict should be considered as a sign that,

on the one hand, bears in itself a blessing. It has a value to treat it without due attention and thereby ignore the development needs of the institution itself.

An important issue in the implementation of discretionary customs policy remains a quantitative assessment of its implementation. We offer methodological approaches to obtain a quantitative result based on the Customs Institute Performance Index (IET).

The specified model of calculating IETI is based on specific indicators, and the very idea of such a model was critically perceived from the works of E. V. Balatsky and N. A. Ekimova [20; 21].

The specific content of the criteria as applied to the problem under consideration is related to the functions of the FCS of Russia from its Development Strategy until 2020. However, this set of criteria was supplemented based on a critical analysis of the concept itself. Their numerical expression is determined as a percentage of its maximum value. This makes it possible in the future to adjust them based on the weight significance in the overall system.

Understanding that this task will receive a more complete reflection of the results if the number of criteria is large, however, the choice was stopped at 8 items (Figure 7).

As the experience of such calculations shows, an increase in the criteria included in the calculation model does not so much lead to the adequacy of the result, but it extremely complicates the calculation procedure.

Based on the assumptions adopted in the model, the following criteria were determined for calculating the effectiveness of the discretionary model of public administration of customs services, which reflect not the efficiency of the processes, but the state of the institutional customs environment:

- T1. The growth index of customs revenues administered by the FCS.
- T2. Customs corruption index.
- T3. Import price volatility index.

- T4. Index of the proportion of identified counterfeit imported products.
- T5. Index of lost FCS in court cases on claims of participants in foreign economic activity.
- T6. Index of average time for customs clearance.
- T7. Index of dynamics of complaints about low-quality customs services for participants of foreign economic activity.
- T8. FCS goal setting factors index.

The adequacy of the IETI model will be mainly determined by two factors, namely, the accuracy of the statistical data, which are included as a quantitative characteristic, and the model itself, which is dynamic. The latter allows you to determine the effectiveness of innovations in customs in the context of time. At the same time, it is accepted as a starting point that the IET in this dynamic model is at the same time an index of the development of the institution of customs. The basic index of economic development of Russia was calculated on the basis of an assessment of the institute of regulatory action on the basis of an analysis of problems and the goals of state regulation by development institutions. In relation to the model for calculating the effectiveness of customs as an institution, the corresponding corrective development indices of the development of the customs institute (T1 ... T8) were calculated and applied in the base model in the corresponding time intervals.

Data on the current state of the FCS development level were taken from official reports on the development of the customs service in 2015, 2014. Some difference in the time lag is explained by the lack of data that would have sufficient evidence. The «Transformation Index» [173] is distinguished from the full-scale in terms of coverage of both the totality of institutions and specific indices of the Bertelsmann Foundation method [173] by the extreme specificity of the indices reflecting the characteristic features of the development of the institution of customs. This transformation index is calculated every two years.

Nevertheless, the method we have proposed will allow us to determine the quality of the development management of the customs institution in the concept of its transformation and the replacement of the rules of a reasonable approach with the rationality of the rules of organization of activity. It is the discretionary approach that makes it possible to define as the most fundamental customs innovations those that are the result not only of small gradual accumulations, but of the most radical innovations in the customs service and changes in the economic and customs policy. A feature of the developed and proposed model in the dissertation research is that the constant numerical parameter did not receive its change, the model was adjusted due to the variable influence of this parameter in the basic model of the institute's development. Thus, the model can be recognized as sufficiently verifiable, since it allowed us to logically infer from the truth of the development model of the entire economic block of institutions the truth of the model of a private economic institution, and in our case, the customs institute.

Another reason for the greater verifiability of our model is that the Bertelsmann Foundation's Transformation Index is based on a multi-step expert survey process. The proposed model is based mainly on data from an objective statistical analysis of the level of inflation, statistics on economic disputes considered. At the same time, the main principle of maintaining the customs institute was observed, which, on the one hand, created restrictions on the institute's activities within the framework of customs rules and procedures, and on the other hand, provided incentives for development, providing the opportunity to realize innovation and creativity in models of a discretionary approach.

However, out of the eight indices that we have identified, the «T2 Index» - (Index of Corruption Level in Customs) can be characterized as hybrid, because a decrease in the level of corruption, of course, leads to an increase in the degree of freedom for foreign economic activity participants, but at the same time increases the degree of guarantee for all of its participants and strategic stability. It follows from this that this

indicator is a key one in the institute's development model, allowing us to simultaneously assess both the institute's state indices and the management model's development indices, thereby overcoming the model's contradictions and making the results comprehensive.

Judging by more general indicators of Russia by the management index, since 2003 Russia has dropped from 31 places to 104 in 2014, and by the state index from 41 places to 77, firmly taking its place with countries such as Mali, An-gola, Sri Lanka, Nepal, which are dominated by autocratic norms and rules of government. The total rating value of Russia in 2014 reached 5.24, which allowed it to take 77th place out of 129 countries that participated in the rating [21]. This fact can be explained first of all by the fact that in Russia the tendency to build predominantly authoritarian models with rigid administration, including in the system of customs authorities, dominates.

A similar approach is used in the methodology of the World Bank, which applies it in assessing the state and effectiveness of public administration, and in calculating the Corruption Perception Index, this methodology is used by Transparency International.

If we turn to the data of this organization, we can conclude that the position of Russia, since 1996, has been constantly deteriorating. If in 1996 the Russian Federation took 47th place out of 54 countries participating in the rating, then in 2014 it already took 136th place out of 175 countries (Appendix E, Table E.1).

The indicator of the quality of customs services (CTO) may be the most general indicator. The methodology of its calculation can be based on the practice-tested indicators of public administration that have already been tested in practice in 215 countries and implemented from 1996 to 2014 with a developed methodology for calculating the Worldwide Governance Indicators (WGI) index group. The methodology can adapt as much as possible to the quality indicator of customs management, because it allows you to adapt the rights of participants in foreign economic activity, the effectiveness of customs control bodies, the quality of regulation

of economic policy, anti-corruption control. The dynamics of indexes (WGI) are presented in the tables of Appendix D.

In terms of the indicator, the quality of state management in Russia should be considered low. Since 1996, the value of this indicator in the Russian Federation has decreased from 40.87 and, accordingly, a place in the rating 113 from 200 to 20.20 in 2014 and 163 positions from 204 countries. This leads to the conclusion that the entire system of customs control in Russia should be rebuilt, focusing on the formation of a model of «service customs». Understanding the complexity of this problem is not just the index itself, but Russia's place among the countries surveyed. Russia shares the 163rd place in the ranking of the lowest places with Burundi (161st place), Oman (164th place).

The situation is similar with the index «Efficiency of public administration», which logically includes the index «Efficiency of management of the customs institution». And although this index shows more encouraging results, nevertheless, as of 2014, Russia held 102 positions from 209 countries with an efficiency indicator of 51.44.

A significant role is played by the quality of customs regulatory institutions. Such an institution in the practice of Russian reality is the main economic institution - the Government of Russia. An analysis of the data indicates a low level of quality of the implemented economic policy. In this rating, Russia occupied the 133rd place out of 209 in 2014. Russia occupied the lowest places in the ranking, located next to Mozambique, Tonga, Fiji.

The quality rating of legal institutions will also be involved in the analysis. Here, the position of Russia gives an even greater degree of reason to believe that serious reforms and transformations can be implemented only on the basis of a discretionary policy. As of 2014, Russia ranks 154th out of 209 in this ranking. Niger (152) places,

Paraguay (151th place), Laos (153th place), Bangladesh (155th place) have roughly such indices.

The Anti-Corruption Control Index is becoming very representative for assessing the level of corruption in customs authorities. In accordance with this indicator, as of 2014, Russia was in 168th place out of 209 countries that participated in the ranking. At the same time, a consistently high level of corruption in Russia has been observed since 1996, when its value was 15.61 with 152 out of 184 surveyed countries ranking. Ecuador, Moldova, Eritrea, Nicaragua, Mauritania, Bangladesh are in the group of countries with low levels of corruption control near Russia.

Of course, the rating «The quality of public administration» cannot provide an absolute evidence base due to the political commitment of the organizations that developed and maintain these indices, nevertheless, we should agree with the main trends and introduce these indices into our final indicator - Index Customs Institute Efficiency (IET).

If we turn to the results of the study of problems of assessing the quality of institutions, it should be recognized that there are still no acceptable methods of assessment. However, at the same time, a number of indicators can be distinguished that make it possible to judge the effectiveness of the institutional environment in Russia.

We believe that the basic index of institutional development can be used as the initial index. Its quantitative expression can be obtained as a result of adjusting data on the most important indicators in the temporal dynamics.

The institutional development index of customs management is presented in the following mathematically formalized model:

$$IE = 1/2 Ist + 1/2 Irv, (2)$$

where Ist is the index of stability, stability of the customs system, reflects the state of the institution of customs;

Irv is the index of the customs system, reflecting its ability to perceive innovations in management, including the change of concept.

Since these source indices are normalized, that is, expressed as a percentage of their maximum sample value, they can add up.

Then, based on the data from the reports of the FCS for 2014 and 2016, according to preliminary forecast data, the stability index Ist reflects the ability to maintain stability during periods of shock impacts, for example, the introduction of a policy of sanctions, shocks in the energy market, etc. it is a function of indices T1 ... T7.

Irv - reflects the dynamics of T8 as the ability to perceive discretionary innovations in customs management.

The stability index (Ist,) for the period from 1999 to 2013 increased by 33.1 percentage points from 50.8% to 83.9%.

The economic development index (Irv) for the same period increased by only 8 percentage points from 40.1% to 48.1%.

This gives reason to draw the following conclusions.

The Institute of Customs did not identify efficiency factors already with the fact that the concept of customs management, built on the rules of a reasonable approach, did not give grounds for a radical modernization of the entire system of customs authorities. The FCS system was characterized by conservatism, and this is an essential sign of getting it into an institutional trap, into a state of inefficient existence and development.

Studies conducted in recent years regarding the development of institutions in Russia have made it possible to obtain a quantitative assessment of both the level of institutional status and the level of institutional development, which can be transferred to the institute of customs service management, making adjustments to the specifics of the institute itself and the received dynamics of indices (T1 ... T8).

If we take the obtained model as a starting point, then the development efficiency of the institute of customs can be adjusted and refined for the period up to 2018.

The predicted trend line model will be:

$$Y = 1.4696 * (2035-2000) + 41.469 \quad (3)$$

$$R^2 = 0.8663.$$

The model, adjusted for the specifics of the customs institute, will have the following form:

$$Y = 1.4587 * (2018-2016) + 41.368 \quad (4)$$

$$R^2 = 0.8323$$

where a quantitative indicator of the stability of the institution, equal to 1.4587, will be determined as the result of correlation of indices (T1 ... T7). The indicator of stability, conservatism, inertia, at the same time system stability, its ability to follow a non-discretionary approach will be determined by a correction for the change in the T8 index, as a result it will be 1.4587.

T1 - The index of growth of customs revenues administered by the FCS will be negative due to a decrease in revenue generated by customs sanctions and a drop in energy prices ($\Delta T1 = -0.0100$).

T2 - Index of the level of corruption in the customs authorities. Its growth will be insignificant, which is the result of ongoing anti-corruption measures in recent years ($\Delta T2 = -0,0005$).

T3 - Inflation rate for imported goods ($\Delta T3 = -0,0002$).

T4 - Index of the share of identified counterfeit imported products in the markets. It reveals a downward trend, which is the result of toughening of customs control, and as a result, increased risks for unscrupulous foreign trade participants ($\Delta T4 = +0,0006$).

T5 - Index of lost FCS in court cases on claims of participants of foreign economic activity. It remains at the same level, without affecting the trend ($\Delta T5 = 0$).

T6 - Average time index of customs clearance. The implementation of electronic declaration in recent years, according to customs statistics, amounted to 1.46 hours for risk-free cargo, which has already made it possible to approach the established limit to some plan. Therefore, an increase in the T6 index should be equated to zero ($\Delta T6 = 0$).

T7 - Index of complaints filed for low-quality customs services provided to participants of foreign economic activity ($\Delta T7 = +0,0002$).

T8 - FCS Goal Setting Index. It will reflect an already sharper change in the integral development index. However, its movement up or down may be the result of the implementation of a fundamentally new concept of the development of customs. If the customs management system will remain in the same non-discretionary model, then the growth index ($\Delta T8$) will remain the same. The customs management system will remain fully focused on conservation and stability.

$\Delta T8 = 0$, if the system rejects the discretion of the control model, preserving basically its former quality.

$\Delta T8 = 0.101$ if the system is susceptible to a discretionary model. As a result of customs innovations, the quantitative assessment of the integrated performance index by 2018 will be increased by 3.0184 points.

If the system focuses on the previous management model, then this increase will amount to 2.9174 points.

The value of our proposed model is not in the static indexes, but in their dynamics. Therefore, a comparison of the indices of development of customs services and management over the past three years will already be sufficient to determine the trend.

The results of the analysis of the customs service improvement model allow us to judge the following:

- Despite the fact that the depth of statistical data was limited to an interval of three periods, nevertheless, it is the conservatism of the customs service that provides the basis for the representativeness of the findings.

- The Institute of Customs reveals its relative inefficiency in general.

- The biggest problems in the development of customs are introduced by the indicators of the corruption index, goal setting, the index of the results of the consideration of customs disputes in courts, and the index of poor customs service.

Conclusions on 3.2.

1. It is shown that the model of managing the institute of customs on the principles of a discretionary approach has negative effects that bona fide participants in foreign economic activity may encounter. In particular, this is the uncertainty and unpredictability of the actions of the customs regulator. This problem is solved by applying a selective approach both to the object of customs control and to the participant in foreign economic activity.

2. The transition to a discretionary model of customs service management cannot be done simultaneously. It is associated not only with changes in federal legislation and FCS regulations, but also with a modification of the psychology of managerial behavior of members of the Russian Government and senior managers of customs.

3. Methodological approaches are proposed that allow to obtain a quantitative result of the implementation of discretionary customs policy. For this, the use of the calculations of the Customs Institutional Performance Index (IET) is proposed. The IETI index reliably reflects the model's ability to evaluate the effectiveness of the customs service institution in Russia.

CONCLUSION

In the dissertation research, it was proved that the demand for the use of a fundamentally new model for improving customs service on the basis of «the rationality of customs rules» can find its place in the plan of measures for the implementation of the Customs Service Development Strategy until 2020. Moreover, this model is fully consistent with the long-term objectives and priorities of sustainable and phased development of the customs authorities of the Russian Federation. Changes in the scale, nature and forms of foreign economic activity, the emergence of previously unrecognized phenomena, such as the introduction of economic sanctions, global volatility of markets, including political ones, predetermined the setting of new tasks, the solution of which will seem like a short-term, and the long-term development of the customs sphere.

Based on the study, the following main conclusions and recommendations are formulated:

1. A new concept for state administration of customs service has been formulated and proposed on the basis of applying «reasonable customs rules», based on the principles of the model of dissociated economic policy. The methodological approach used in the dissertation research allowed us to conclude that the state of non-effective equilibrium in the customs services market can be classified as an «institutional customs trap». Overcoming, overcoming this ineffective balance may lie in changing the paradigm of state administration of the public institute of customs by implementing the model of state administration of the public institute of customs in the concept of rationality of the rules of the organization itself, which allows overcoming the institutional traps of the customs system.

2. In the dissertation, an increment of scientific knowledge was obtained in the part of developing additional argumentation of the situation in the practice of state management that state administration of Russian customs bodies is by its nature a form

of management of public service institutions serving not only participants in foreign economic activity, but and government agencies, within the framework of which state-owned service processes take the form of a state public self-service.

3. Improving the customs service is considered as a process of providing customs services. Customs service itself can be capitalized, embodying its accumulated ability to influence revenue growth in the national economy. The latter receives additional opportunities for its implementation by the fact that the model of a discretionary approach to the economic policy of the state cannot contradict the foundations of state administration of the Federal Customs Service of Russia, built both on the principles of a «reasonable approach to the rules of customs service» and on the «rules of a reasonable approach to customs service organization. «

4. The proposed model of conflict-compromise resolution of contradictions between participants in foreign economic activity to a large extent corresponds to the model of a discretionary approach to the organization of customs in Russia. This model will contribute to the improvement of customs service and the ultimate final goal, the formation of a modern progressive scientific and practical image of the Russian service customs. Methodological approaches to the formation of a model of public administration by the public institute of customs authorities lie in the concept of reasonableness of the rules of the organization itself. Thus, the control system objectively formed in customs practice can be supplemented and adjusted on the basis of a conflict-compromise model for resolving internal contradictions between the main participants in the customs process. This will more adequately reflect the development needs of the imperative-service customs both of the model of «a reasonable approach to customs rules» and «rules of a reasonable approach to customs rules».

5. The state administration of the institute of customs is, by its very nature, the management of a public institution. The recognition by the state institution of the value of the main subject of foreign trade - a participant in foreign economic activity - in the face of increasing uncertainty and risks in global commodity and financial markets -

allowed us to conclude that the economic nature of the modern state customs service being formed is more adequate to the implementation of economic policy, which must be built on provisions adequate to the Mumbai Consensus.

6. Based on the study of the consequences of the implementation of the Washington Consensus concept in the Russian Federation, it was concluded that it was unacceptable and foreign for the social and economic life of the Russian Federation. The customs policy resulting from the economic policy on the basis of this consensus could not ensure the economic security of the country, as was required from the Russian Customs Institute itself. Improving the efficiency of customs in the Russian Federation can be achieved by making significant adjustments to the implementation of the Strategy for the development of the customs service until 2020 due to the transition and taking into account the model of «reasonable customs rules».

7. The necessity of adjusting both the Strategy for the development of customs authorities until 2020 and the entire economic policy of modern Russia in the context of imputing risks from economic sanctions and global economic and political uncertainty and risks is proved. The essence of the concept, on the basis of which the Strategy adjustment can be carried out, is to recognize the fundamental position that the wealth of the Russian Federation, including the increase in budgets of all levels, economic growth is ensured not by increasing the scale of customs taxation, but by increasing the efficiency of the national economy by extracting a greater synergistic effect from the integration of world trade relations.

Since customs costs for a participant in foreign economic activity make up a significant share of transaction costs, their reduction should be considered as a factor in increasing the efficiency of the Russian economy and increasing its competitiveness in global commodity and financial markets. Attempts to reduce them should be recognized as normal, logically justified behavior of a participant in foreign economic activity. However, these customs costs for the participant are simultaneously federal budget

revenues. The emerging conflict situation is a consequence of the implementation of opposing strategies (mini-max).

The customs system should be built on the inclusion and awareness of the participant in foreign economic activity as a source of conflict and, at the same time, using it as a source of compromise.

8. All this fully applies to the employees of the customs authorities themselves. Customs payments in the process of their seizure are "objectively necessary evil", which finds its justification by virtue of social objective necessity. But at the same time, the withdrawal of part of the wealth is a blessing for the state itself, allowing it to create special funds and finance the costs of providing public goods. And then, when one side optimizes its behavior by maximizing its income, this means only one thing - a compromise becomes impossible. Thus, the entire economic system already falls into another institutional trap, a way out of which is possible only on the basis of the concept of customs service management, built on a discretionary model.

The disclosure of the economic and social nature of theoretical prerequisites that would allow us to simulate the processes of stopping the risks of the FCS falling into the next institutional customs traps will expand the theoretical base for updating the «Strategy for the development of the customs service of the Russian Federation until 2020» in modern conditions of increasing global economic and political uncertainty and risks.

9. An important problem of the implementation of discretionary customs policy is a quantitative assessment of its implementation. In the work, methodological approaches were proposed that allow to obtain a quantitative result of such an assessment on the basis of the proposed Basic Index of Customs Institute Efficiency.

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Appendix A

Table A.1 - Alphabetical selection of typical definitions of foreign and domestic scientists by the essence of the economic category «service»

Author	Определение категории «услуга»
Зарубежные учёные	
Assel G.	Services are intangible goods that are acquired by consumers. They are not related to property.
Bernard I., Coley J.-K.	The economic nature of the service is characterized as «facilitating the satisfaction of individual and collective needs, without transferring ownership of any property».
Grenroos K.	Service - a process that includes a series (or several) of intangible actions that, if necessary, occur during the interaction between customers and service personnel, physical resources, systems of the enterprise - service provider. This process is aimed at solving the problems of the buyer of the service.
Doyle P.	A service is an action or a benefit; its buyer does not receive ownership of any tangible object..
Kotler F.	Service - any event or benefit that one party can offer the other and which are mostly intangible and do not lead to the possession of anything. The production of services may or may not be related to the goods in their material
Maleri R.	Services - intangible assets produced for marketing purposes.
Marx K.	A service is nothing but a useful action of one or another use value of a commodity or labor. This expression generally means nothing more than the special use value that this labor delivers, like any product, but the special use value of this labor is here given the specific name

	«services» because labor provides services not as a thing, but as a activities ..
Hill T.	Service - a change in the state of a person or product that occurs as a result of the activity of another economic unit with the prior consent of the first.
Domestic authors	
Azrilian A.N. - Ed. Services - this is the work performed to order and not leading to the creation of an independent product, goods.	
Batraeva E. A.	A service is an independent economic form of manifestation of labor, which has a special use value, the specificity of which depends on the particular labor provided by the service. It is advisable to consider the service from the perspective of the activity and its result.
Borisov V. A.	Services - these are all types of useful activities that do not create material values. A distinctive feature of activities in the service sector is the intangible real nature of the product produced in this area.
Golubkov E.P.	A service is a type of activity or good that one party can offer to the other and which, in essence, is not tangible and does not result in ownership of the client.
Markova V. D.	he service is «a special use value that labor delivers, not only as a thing, but as an activity».

Regulations

GOST R 50646-94	Service - the result of direct interaction between the contractor and the consumer to meet consumer needs
ISO 9004.2: 1991	he service includes:

- | | |
|--|--|
| | <ul style="list-style-type: none">- results of direct interaction between the supplier (executor) and the consumer;- the internal activities of the contractor to satisfy consumer requests;- a possible connection with the production and supply of material products (such a service is called material). |
|--|--|

Appendix B

Table B.1 - Twenty countries with the largest share of services in the structure of GDP, percent [124]

Number of payment	Name of the country	Share of service sector, percent
1.	Monaco	95,1
2.	Luxembourg	86,0
3.	Djibouti	81,9
4.	Palau	81,8
5.	Malta	80,6
6.	Saint Lucia	80,0
7.	United States of America	79,6
8.	Cyprus	78,3
9.	Barbados	78,0
10.	Fiji	77,6
11.	France	77,6
12.	Grenada	76,6
13.	Panama	76,4
14.	Belgium	76,1
15.	Lebanon	76,1
16.	Maldives	76,0

17.	Greece	75,7
18.	Samoa	75,3
19.	Great Britain	74,5
20.	Cape Verde	74,4

Note - Russia was not included in the list of 20 countries.

Appendix B

The volume of innovative goods, works, services in the Russian Federation

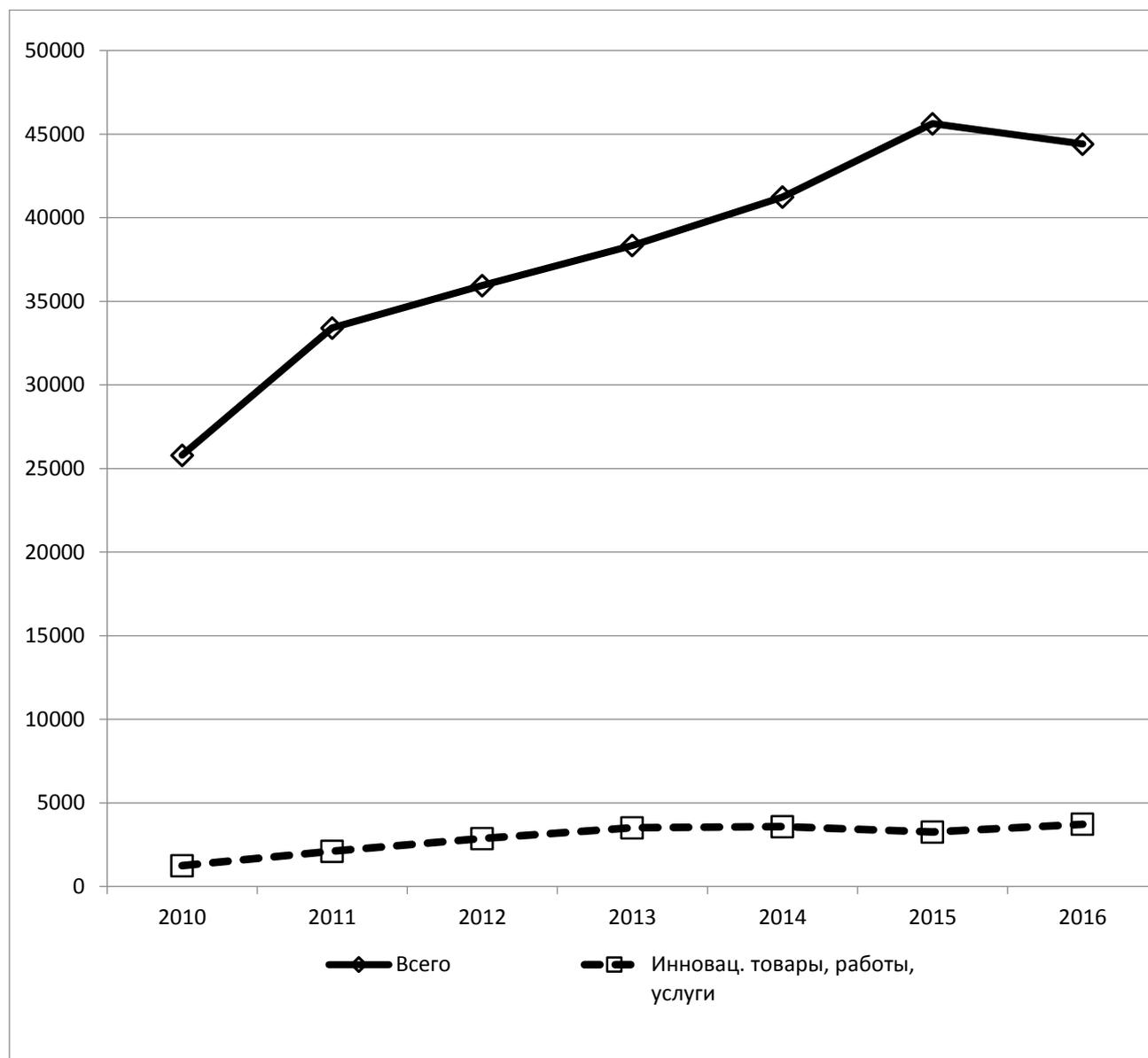


Figure B.1 - Dynamics of the volume of innovative goods, works

services in the total volume of shipped goods of our own production, work and servicesforces, billion rubles, total in the Russian Federation [148]

Appendix D

Table B.1 - Consumer price and tariff indices for goods and services for 2013–2016, at the end of the period, in percent

	All goods and services		Including:			
	to the previous period	to December of the previous year	Non-Food Products		goods	
			to the previous period	to December of the previous year	to the previous period	to December of the previous year
2013						
I quarter	101,9	101,9	103,0	103,0	101,3	101,3
II quarter	101,6	103,5	102,2	105,2	100,8	102,1
III quarter	101,2	104,7	99,2	104,4	101,2	103,3
IV quarter	101,7	106,5	102,8	107,3	101,1	104,5
2014						
I quarter	102,3	102,3	104,0	104,0	101,4	101,4
II quarter	102,4	104,8	103,5	107,6	101,5	102,9
III quarter	101,4	106,3	100,7	108,4	101,4	104,3
IV quarter	104,8	111,4	106,5	115,4	103,6	108,1
2015						
I quarter	107,4	108,1	116,2	110,9	122,4	106,8
II quarter	101,0	102,3	115,8	100,0	120,3	101,8
III quarter	101,7	101,5	115,7	99,5	118,0	102,3

IV quarterквартал	102,3	102,0	114,5	103,4	115,8	102,2
2016						
I quarter	102,1	108,4	103,0	106,9	102,3	109,7
II quarter	101,2	107,4	101,2	105,7	101,5	108,5
III quarter	100,7	106,8	99,7	106,3	101,4	108,0
IV quarter	101,3	105,8	101,2	105,1	101,3	106,7
2017						
I quarter	101,0	104,6	101,2	103,8	100,9	105,7
II quarter	101,3	104,2	102,2	104,1	100,4	104,3
III quarter	99,4	101,7	96,6	99,9	100,5	101,8
IV quarter	100,8	102,5	101,2	101,1	100,9	102,8

Note - According to the Federal State Statistics Service (Rosstat) [148].

Appendix D

Scroll

sensitive products for which a decision
on changes in import customs duty Commission
Customs Union accepts by consensus

Table E.1 - Consolidated HS codes

0201, 0202, 0203, 0207, 0301, 0302, 0303, 0304, 0401, 0402, 0403, 0405, 0406, 0407, 0408,
0602, 0701, 0703, 0704, 0706, 0707, 0808, 0810, 1002, 1003, 1006, 1101, 1102, 1103, 1104,
1107, 1108, 1507, 1511, 1512, 1513, 1514, 1517, 1601, 1701, 1704, 1806, 1901, 1905, 2001,
2005, 2007, 2008, 2009, 2102, 2207, 2208, 2304 2523, 2615, 2620, 2707, 2708, 2710, 2711,
2712, 2713, 2801, 2802, 2803, 2804, 2805, 2806, 2807, 2828, 2809, 2810, 2811, 2812, 2813,
2814, 2815, 2816, 2817, 2818, 2819, 2820, 2821, 2822, 2824, 2825, 2826, 2827, 2828, 2829,
2830, 2830, 2831, 2832, 2833, 2834, 2835, 2836, 2837, 2839, 2840, 2841, 2842, 2843, 2844,
2845, 2846, 2847, 2848, 2849, 2850, 2852, 2853, 2901, 2902, 2903, 2904, 2905, 2906, 2907,
2908, 2909, 2911, 2912, 2913, 2914, 2915, 2916, 2917, 2918, 2919, 2920, 2921, 2922, 2923,
2924, 2925, 2926, 2927, 2928, 2929, 2930, 2931, 2932, 2933, 2934, 2935, 2936, 2937, 2938,
3003, 3004, 3005, 3006, 3202, 3203, 3204, 3209, 3215, 3302, 3307, 3401, 3402, 3507, 3602,
3603, 3605, 3805, 3806, 3808, 3901, 3902, 3903, 3904, 3905, 3906, 3907, 3908, 3909, 3910,
3911, 3912, 3913, 3914, 3915, 3916, 3917, 3918, 3919, 3920, 3921, 3922, 3923, 3924, 3925,
3926, 4001, 4011, 4104, 4202, 4303, 4410, 4411, 4412, 4418, 4801, 4803, 4808, 4814, 4818,
4819, 4820, 5001, 5002, 5003, 5004, 5005, 5006, 5007, 5101, 5102, 5103, 5104, 5105, 5106,
5107, 5108, 5109, 5110, 5111, 5112, 5113, 5201, 5202, 5203, 5204, 5205, 5206, 5207, 5208,
5209, 5210, 5211, 5212, 5301, 5302, 5303, 5305, 5306, 5307, 5308, 5309, 5310, 5311, 5401,
5402, 5403, 5404, 5405, 5406, 5407, 5408, 5501, 5502, 5503, 5504, 5505, 5506, 5507, 5508,
5509, 5510, 5511, 5512, 5513, 5514, 5515, 5516, 5601, 5602, 5603, 5603, 5604, 5605, 5607,
5608, 5701, 5702, 5703, 5704, 5705, 5801, 5802, 5803, 5804, 5805, 5806, 5807, 5808, 5809,
5810, 5811, 5901, 5902, 5903, 5904, 5905, 5906, 5907, 5908, 5910, 5911, 6001, 6002, 6003,
6004, 6005, 6006, 6001, 6102, 6103, 6104, 6105, 6106, 6107, 6108, 6109, 6110, 6111, 6112,
6113, 6114, 6115, 6116, 6117, 6201, 6202, 6203, 6204, 6205, 6206, 6207, 6207, 6208, 6209,
6210, 6211, 6212, 6213, 6214, 6215, 6216, 6217, 6301, 6302, 6303, 6304, 6305, 6306, 6307,
6308, 6309, 6310, 6403, 6404, 6405, 6806, 6907, 6908, 6909, 6910, 6911, 7005, 7009, 7010,
7013, 7016, 7019, 7105, 7204, 7209, 7210, 7213, 7214, 7216, 7219, 7220, 7225, 7227, 7228,

7303, 7304, 7304, 7305, 7306, 7404, 7408, 7410, 7606, 7607, 7608, 7609, 8104, 8302, 8309,
8407, 8408, 8415, 8418, 8424, 8428, 8432, 8433, 8443, 8450, 8451, 8452, 8455, 8456, 8457,
8458, 8459, 8460, 8461, 8462, 8474, 8481, 8482, 8501, 8502, 8504, 8505, 8507, 8508, 8516,
8517, 8519, 8521, 8528, 8529, 8537, 8539, 8542, 8544, 8603, 8605, 8701, 8702, 8703, 8704,
8705, 8708, 8716, 8802, 9001, 9003, 9004, 9006, 9013, 9016, 9018, 90229025, 9028, 9401,
9402,
9403, 9406.

Appendix E

Russia in the light of world indices

Table E.1 - Russia in the global corruption perception ranking

Years	The position of Russia / Number of countries in rating	Years	The position of Russia / Number of countries in rating
1996	47/54	2001	79/91
1997	49/52	2002	71/102
1998	76/85	2003	86/133
1999	82/99	2004	90/146
2000	82/99	2005	126/159
2001	79/91	2006	121/163
2002	71/102	2007	143/180
2003	86/133	2008	147/180
2004	90/146	2009	146/180

2005	126/159	2010	154/178
1996	47/54	2011	143/183
1997	49/52	2012	133/176
1998	76/85	2013	127/177
1999	82/99	2014	136/175
2000	82/99	–	–

Table E.2 - Russia in the Doing Business ranking Таблица E.3 – Динамика индекса «Эффективность государственного управления» в России

Year	Value	Place in Ranking	Year	Value indicator	Place in ranking
1996	32,68	120/184	2007	43,20	118/207
1998	21,95	150/194	2008	44,66	115/207
2000	23,41	149/196	2009	43,06	120/210
2003	40,00	115/197	2011	40,76	126/212
2004	43,90	114/204	2012	40,67	125/210
2005	38,05	127/205	2013	43,06	120/210
2006	39,51	125/206	2014	51,44	102/209

Table E.4 - Dynamics of the index «Quality of regulatory institutions» in the Russian Federation

Year	Value	Place in Ranking	Year	Value	Place in Ranking
1996	39,22	112/185	2007	42,23	120/207
1998	30,39	133/194	2008	39,32	126/207
2000	27,94	140/196	2009	39,23	128/210
2002	43,14	109/197	2010	40,19	126/210
2003	48,04	99/197	2011	38,86	130/212
2004	50,00	103/204	2012	38,76	129/210
2005	50,00	103/205	2013	37,80	131/210
2006	38,73	126/205	2014	36,54	133/209

Table E.5 - Dynamics of the index «Quality of legal institutions» in the Russian Federation

Year	Value показателя	Place in Ranking	Year	Value	Place in Ranking
1996	23,44	151/199	2007	18,18	172/210
1998	18,18	162/199	2008	20,19	167/20
2000	13,40	173/201	2009	25,12	159/212
2002	23,92	152/201	2010	26,07	157/212
2003	20,10	161/203	2011	27,23	156/214
2004	19,14	170/210	2012	23,70	162/212
2005	20,57	167/210	2013	24,64	160/212
2006	19,62	169/210	2014	26,44	154/209

Table E.6 - Dynamics of the Anti-corruption Control Index in the Russian Federation

Year	Value	Place in Ranking	Year	Value	Place in Ranking
1996	15,61	152/184	2007	16,50	173/207
1998	17,56	158/194	2008	12,14	182/207
2000	16,59	148/196	2009	11,48	186/210
2002	22,44	151/197	2010	14,29	181/211
2004	25,37	154/206	2012	16,75	175/210
2005	23,90	157/206	2013	16,75	174/209
2006	20,98	163/206	2014	19,71	168/209

Table E.7 - Values of the basic index of institutional development of individual countries

№	A country	Год		
		2011	2012	2013
1.	Germany	71,6	72,4	72,2
2.	USA	70,3	70,5	70,6
3.	United Kingdom	65,8	65,8	65,9
4.	Kyrgyzstan	60,6	63,5	65,6
5.	Ukraine	64,1	65,5	66,5
6.	Russia	64,6	65,3	64,1
7.	Armenia	60,4	61,4	58,9
8.	Belarus	46,2	52,6	57,9

Table E.8 - The values of the aggregate index of freedom (opportunities) of individual countries

№ п/п	A country	Year		
		2011	2012	2013
1.	Germany	70,9	71,1	70,2
2.	USA	71,8	72,7	72,1
3.	United Kingdom	69,1	69,0	69,2
4.	Kyrgyzstan	55,4	55,1	57,4
5.	Ukraine	56,8	57,8	61,4
6.	Russia	54,6	54,8	52,3
7.	Armenia	55,5	56,4	57,5
8.	Belarus	37,8	36,6	38,2

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