

**THE ROLE OF CUSTOMS DUTIES IN THE FORMATION OF THE FEDERAL BUDGET AND THE ECONOMIC SECURITY OF THE STATE****Ivanova M.V.****Supervisor: Glotova M.V.***Siberian Federal University Institute of Economics and Trade.*

Priority determines the financial objectives established by Art. 34 TC RF status of customs authorities, who have rights and responsibilities of tax authorities to levy taxes on the movement of goods and vehicles across the customs border of the Russian Federation. Accounting system and collection of customs duties on foreign trade operations more reliable and much less complex than the system of internal taxation. Customs duties collected by customs authorities, forming the state treasury, two main functions - fiscal and regulatory. Fiscal function is the formation of funds, the regulatory function reflects the ability of the state through the customs and tariff regulation and tax mechanisms to influence the mobilization of international trade, attracting investment resources, protection of the national market, the competitiveness of domestic production. Customs payments include contributions: duty, tax, levy. The purpose of levying customs duties, as well as other customs duties, is to "mobilize financial resources for material support of government activities." Multilateral customs and legal regulation is complemented by fiscal and legal regulation, which not only ensures the effectiveness of revenues to the federal budget, but also stimulates the development of production and consumption, improving the welfare of citizens. State revenues from foreign trade are largely fiscal. Fiscal payments involve 'satisfaction of public interests at the expense of the state compulsory withdrawal of funds held in private ownership from individuals and organizations, or the right of economic management or operational management in public entities.' Financial resources resulting from activities of customs authorities and sent to the state budget to meet the public interest, should be considered by Customs fiscal revenues.

It should be noted that all customs duties are the fiscal revenues of the federal budget and can not be spent for other purposes. This factor determines the public purpose of customs payments to the state, they, along with other mandatory payments are necessary economic basis for the existence and activities of the state. Customs fees are an integral part of the system of compulsory payments, and their use is possible by virtue of the fact of the movement of goods and vehicles across the customs border. Currently, customs fees are an important source of revenues to the federal budget of the Russian Federation. Budget revenues generated from tax and non-tax items of income and expense for the gratuitous and irrevocable transfers. Tax revenues are provided by the tax legislation of the Russian Federation, federal, state and local taxes and fees as well as penalties and interest. The largest share in the tax revenues of the federal budget consists of taxes on goods and services (VAT, excise duties) and for the analyzed period there is a decrease in their share. Considerable share in the tax revenues of the federal budget takes tax on the use of natural resources. In absolute terms, according to the analysis, there was a growth in almost all major types of taxes. This growth was driven by factors such as: the expansion of the tax base due to the increase in gross domestic product, inflation, strengthening the control of tax authorities. Accumulating taxes in the budget fund, the state finances the major directions of life and activities of society as a whole and of individual sectors: health, education, culture and arts, law enforcement, governance, investment activity in the fields of industry and agriculture, and

much more. Thus, the state through taxes satisfy the diverse needs of its citizens. Very serious problem is the number of existing taxes in the country . Today in Russia provided a three-tier distribution system of taxes:

- 1) federal taxes;
- 2) taxes and fees of the Federation ;
- 3) local taxes and fees .

In Russia, the main part of the revenue budget which is tax revenues , which account for 60-70%.Need to preserve the revenues of the budget system in modern conditions and reducing the tax burden on the economy means stronger efforts to further identify and use additional financial resources. In particular , the challenge is to further increase revenues in tax revenues due to growth in the level of their collection , and this contributes to the improvement of the economic situation , the adoption of additional measures for administration of tax revenues , reducing the tax burden.Strengthening the revenue base of the state achieved worldwide in the form of large-scale or partial tax reforms by abolishing the old and new taxes , changes in the tax base , changes in the ratio of different types of taxes , handling the progressive and proportional taxation - and this is achieved in improving tax revenues . As of 1991-2008 .their share of the federal budget increased from 10 to 50.5 % , indicating that a large federal budget revenues , depending on the results of foreign trade. However, there is no reason to believe that the financial situation of the country is not threatened . The current trend of the budget surplus and the existence of social obligations of the state led to rising costs and future revenues are unpredictable , because for the most part depend on world oil prices. In 2011 a third of all federal revenues of the country was the export duty. Thus, the solution of economic, social and political problems, maintenance functions of the state are directly dependent on the global commodity market conditions , system of customs and tariff regulation in the Russian Federation. Prediction of customs payments to the federal budget in the form of tax and non-tax revenues , is a necessary foundation for the planning - planning at the state level ( the federal budget) and within the planning system ( benchmarks ) .

The export reduction of cost and volume observed by goods Energy and practically the whole range of goods exported to the CIS. However, at lower cost volumes for a variety of goods an increase in physical volumes : on the far abroad - it rolled products of iron or non-alloy steel , copper, nitrogen and mixed fertilizers, plastics and articles thereof , ground transport (except for railway transport ) foodstuffs ; CIS - this is only the export of wheat , sunflower seeds , sunflower oil , potash fertilizers and plastics. In terms of budget planning , identifying sources of income of the federal budget and planning of their values is the primary task of the state . For public policy in order to ensure a decent life of citizens must have a financial platform ,ie revenues should be directed to the country's economic development , social well-being of the nation. Today, the role of Customs in ensuring socio-economic development of the country expressed line in the federal budget with a ten-digit number of the state . Strategic development of our country, as defined in annual messages of the President of the Russian Federation should be reflected in the state budget , an instrument for implementing the strategic goals as improving the level and quality of life, ensuring national defense and

national security , creating the conditions for economic growth in order to address social problems and occupation worthy place in the world community.