

RETROACTIVE ADJUSTMENT OF CUSTOMS VALUE IN THE EXPORT SUPPLIES OF NATURAL GAS

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Legal regulation of state control in the energy sector is rightly referred to the main elements of legal regulation in the energy sector which forms the energy order, and, therefore, the tasks of the science of energy law include conducting research on the state control system in the energy sector [1]. One of the main activities of the customs authorities is customs control. Based on the results of inspections in 2018, the customs authorities additionally charged customs payments (customs duties, penalties, fines) for a total amount of 11.9 billion rubles, 4,645 administrative cases and 203 criminal cases were initiated [2].

Control of customs value (CV) is one of the most common types of customs control. In the exercise of this type of customs control, the customs authority checks the correctness of the chosen method for determining the CV, the correctness of calculation by the declarant of the CV, the presence of documentary evidence of information on the customs value specified in the customs declaration.

As a result of verification of correctness of declaration of the CV by the declarant, disputes often arise between the customs authority and the customs applicant regarding the correct determination of the customs value. Therefore, following the results of 2018, the customs authorities performed about 168 thousand adjustments to the CV of the goods [3]. As a rule, the result of adjustment of the customs value is additional charge of the amount of the customs duty payable to the budget as well as a penalty.

This article examines the legal grounds and conditions for adjustment of the customs value after release of the goods for export of natural gas, considers the procedure for the declarant and the customs authority in the adjustment of the customs value, makes proposals for improvement of the existing mechanism for the CV adjustment.

Keywords: *energy law, energy law order, state regulation in the energy sector, state control in the energy sector, legal regulation for export of gas.*