

Kovalchuk O. A. Comparative Characteristics of Responsibility for Administrative and Criminal Customs Offences in the EAEU

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We need to note a lack of term 'customs offences' during the speaking about criminal and administrative customs offences. First of all it means offences that are made in the customs sphere and conduction for them regards to customs office.

I suppose this article will be relevant for those who work in customs sphere because of increasing of customs offences and people attempts to avoid criminal or administrative responsibility.

For sensible comparison we use the information from administrative and criminal codes of different countries (nondeclaration of goods and smuggling). See the table 1.

Perpetration of customs offences has such goals as evasion of customs duties, minimizing or taxes base hiding, illegal transportation of restricted/prohibited goods etc.

So I have researched administrative codes and they have some differences. For example Russian administrative code include only 24 articles for customs offences and Armenia only 17. Responsibility for offences also differs one from another (warning, fine, confiscation of the weapon or the subject of offense etc). The results of comparison are reflected in table 2.

Table 1 – «Terms of administrative and criminal responsibility»^{1,2,3,4,5,6,7,8,9,10}

Belarus	Russia	Kazakhstan	Armenia	Kyrgyzstan
Nondeclaration of goods				
(60-1215\$) with/without confiscation.	Fine (½ - 2-size of goods value) with/without confiscation	Fine – 10 month calculation rate. WPC – 10 - 50 month calculation rate. (65-325\$)	Fine (1 min-size of salary)with/ without confiscation (115- 230\$).	Fine(50-1000 month calculation rate) with/without confiscation (75-1500\$).
Smuggling				

Fine deprivation and restriction of freedom till 3 y. Group of p. – deprivation and restriction of freedom till 5-10 y. with/without confiscation. Organized group – deprivation of freedom till 7-12 y. with/without confiscation.	Deprivation of freedom till 5 y. and forced labor, fine - 500 000 during salary for 3 y. Group of p. – forced labor – till 5 y., deprivation of freedom – till 7 y., fine – till 1 bln/salary for 5 y. (4465-17000\$).	Fine deprivation and restriction of freedom, arrest with/without confiscation. In very large amount/Organized group – Fine till 3 th. month calculations. /forced labor, deprivation and restriction of freedom till 3 y with/without confiscation. Executives/Group of p. – Deprivation of freedom till 1 3 - 8 y. with confiscation and deprivation of the right to be engaged in a certain type of activity (3250-19500\$).	Fine 500-1000 salary / deprivation of freedom till 5 y. Executives, AEO-Deprivation of freedom till 6-10 with/without confiscation. Group of p. – Deprivation of freedom till 8-12 y. (57500 – 115000\$).	Fine 1-5 th. calculation rates, forced labor / deprivation of freedom till 2 y, restriction of freedom till 3 y (1500-7500\$).
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There are differences of term 'massive amount' in criminal law of EAEU countries. According to the codes it is 230 000\$, \$33 700, \$32 500, \$115 000 и \$1500 in Belarus, Russia, Kazakhstan, Armenia and Kyrgyzstan.

The tax base also differs: in Russia it base on minimal salary, in Kazakhstan and Kyrgyzstan - on month calculation index and in Armenia and Belarus this rate is fixed.

Actually the rate of fine differs from country to country because of tax base. It allows people to transport goods illegally through the borders with higher rate of massive amount. In this case administrative responsibility change the criminal. In addition to this countries have got their own understanding of responsibility measures for similar crimes.

There is an increased responsibility for making crimes in especially large amount in Belarus, Russia and the Kyrgyzstan. Armenia and Kazakhstan have got other rules, which shows the increased interest of the countries in replenishing the revenue of the budget with fines and other sanctions.

The responsibility for committing a crime by a group of individuals stands separately. Punishment is defined in various forms - fine, deprivation of the right to have certain positions, deprivation and restriction of freedom, deprivation of the right to be engaged in a certain type of activity. The most common form of punishment is fine.

Table 2 – «Responsibility for administrative customs offences»

Belarus	Russia	Kazakhstan	Armenia	Kyrgyzstan
31	24	37	17	46

Fine and confiscation	Warning, fine and confiscation	Warning, fine and confiscation, exclusion from the relevant registry	Fine and confiscation	Fine and confiscation the recovery of goods value
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The fine is the revenue part of the republic budget. This size is based on the needs of countries to replenish their budget. Therefore, in Armenia established a low rate of a massive size. I propose to unify the legislative base of the member countries to unify the law in the EAEU, determine a single tax base and the size of fines, and establish a common massive size and very large size.

Unification of criminal and administrative law in the member countries of the EAEU will help to reduce the deliberate crossing the border of those countries where the responsibility for offenses is lower.

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Ковальчук О. А. Сравнительная характеристика ответственности за административные и уголовные таможенные правонарушения в ЕАЭС
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Говоря об административных и уголовных таможенных правонарушениях, следует начать с того, что в административном и уголовном праве не существует понятия «таможенное правонарушение». Под такими правонарушениями следует считать те, которые совершены в сфере таможенного дела и ведение по которым относится к таможенным органам.