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**THE ACTIVITIES  
OF THE CUSTOMS  
AUTHORITIES OF THE  
RUSSIAN FEDERATION  
AS INQUIRY BODIES**

**Monograph**

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The book discusses a number of issues relevant to theory and practice related to the concept, criminal procedural competence of customs authorities as bodies of inquiry, the organization of activities of specialized inquiry units in the system of the Federal Customs Service of the Russian Federation, the specifics of evidence in criminal cases of crimes in the field of customs, application of procedural coercion measures by participants of customs authorities to participants in criminal proceedings, as well as the grounds and processes ualnym order production of bodies of inquiry urgent investigative actions by a customs criminal offenses for which a preliminary investigation is mandatory, the main directions of interaction of bodies of inquiry with investigators.

*The book was prepared on the basis of the current criminal and criminal procedural legislation of the Russian Federation, taking into account the prevailing judicial, prosecutorial practice, as well as the practice of investigating criminal cases in the form of an inquiry.*

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# Introduction

The scope of customs activity has been and remains one of the most vulnerable from a criminal point of view. So, according to the official data of the Federal Customs Service, in 2019, based on the operational materials of the customs authorities, 1928 criminal cases were initiated. The largest number of criminal cases has been filed under article 226.1 of the Criminal Code of the Russian Federation (smuggling of potent, poisonous, poisonous, explosive, radioactive substances, firearms or their main parts, explosive devices, ammunition, weapons of mass destruction, their delivery vehicles, other weapons, other military equipment, as well as materials and equipment that can be used to create weapons of mass destruction, their delivery vehicles, other weapons, other military equipment, as well as strategically important goods and resources or cultural property or especially valuable wild animals and aquatic biological resources) - 677 criminal cases.

Under article 194 of the Criminal Code of the Russian Federation (tax evasion from organizations and individuals), 338 criminal cases have been initiated.

Under article 193.1 of the Criminal Code of the Russian Federation (currency transactions to transfer funds in foreign currency or the currency of the Russian Federation to non-residents' accounts using forged documents), 189 criminal cases have been initiated.

On the facts of the commission of other crimes, the production of urgent investigative actions and inquiry on which are within the competence of the customs authorities, 724 criminal cases have been opened based on the operational materials of the customs authorities.

According to the materials of the operational divisions of the customs authorities in 2019, according to the results of customs control after the release of goods and other reasons, additional funds were accrued in the amount of about 9.5 billion rubles, about 3.5 billion rubles were collected in the federal budget.

# Chapter 1. Customs authorities of the Russian Federation as bodies of inquiry

## 1.1. Inquest bodies: concept, types, main areas of criminal procedure

According to the legislative definition, secured by paragraph 24 of Art. 5 of the Code of Criminal Procedure of the Russian Federation, inquest bodies should be understood as state bodies and officials authorized in accordance with the Code of Criminal Procedure of the Russian Federation to carry out inquiries and other procedural powers.

As you can see, according to their subjective composition, the bodies of inquiry are divided into two groups:

- 1) state bodies;
- 2) officials.

The list of state bodies that are bodies of inquiry is established by Art. 40 Code of Criminal Procedure. According to paragraph. 1 h. 1 those are:

1) the internal affairs bodies of the Russian Federation and their territorial, including linear, police departments (divisions, departments, points);

2) other executive bodies vested with powers in accordance with federal law to carry out operational investigative activities.

The list of such bodies is fixed and regulated by the provisions of Art. 13 of the Federal Law of August 12, 1995 No. 144-Φ3 On Operational Investigation Activities. In addition to the already listed subjects of operational-search activities, these include operational units:

- bodies of the federal security service;
- federal executive body in the field of state protection;
- customs authorities of the Russian Federation;
- Foreign Intelligence Services of the Russian Federation;
- Federal Penitentiary Service;
- Foreign intelligence body of the Ministry of Defense of the Russian Federation (within the established authority);
- bodies of the Federal Bailiff Service;
- bodies of state fire supervision of the federal fire service.

The legal interpretation of the concept of an official is given in note 1 to art. 285 of the Criminal Code of the Russian Federation,

according to which persons who permanently, temporarily or by special authority perform the functions of a representative of the authorities or perform organizational and administrative, administrative and economic functions in state bodies, local governments, state and municipal institutions, state corporations, state-owned companies, state and municipal unitary enterprises, joint-stock companies whose controlling interest is held by the Russian Federation, constituent entities of the Russian Federation or municipalities, as well as in the Armed Forces of the Russian Federation, other troops and military units of the Russian Federation.

Officials empowered by the body of inquiry, in Art. 40 Code of Criminal Procedure indicated much less. Such, in particular, are the heads of the military police of the Armed Forces of the Russian Federation, the commanders of military units, formations, the heads of military institutions and garrisons.

The analysis of the provisions of the Code of Criminal Procedure of the Russian Federation allows us to distinguish the following main areas of criminal procedure of the bodies of inquiry:

1) reception, consideration and resolution of reports of crimes (Articles 140-145 of the Code of Criminal Procedure of the Russian Federation);

2) the production of an inquiry in criminal cases in which the preliminary investigation is not necessary (chap. 32, 32.1 of the Code of Criminal Procedure of the Russian Federation);

3) the implementation of urgent investigative actions in criminal matters, on which the preliminary investigation is mandatory (Article 157 of the Code of Criminal Procedure of the Russian Federation);

4) the production of procedural actions, operational-search, search measures on behalf of the investigator, the inquirer (Articles 38, 41, 157 of the Code of Criminal Procedure of the Russian Federation);

5) rendering assistance to the investigator (interrogator) in carrying out investigative actions by them (Articles 38, 41, 157 of the Code of Criminal Procedure of the Russian Federation);

6) interaction with competent authorities and officials of foreign states and international organizations (Chapter 53 of the Code of Criminal Procedure of the Russian Federation).

However, one must not lose sight of the fact that in part 3 of Art. 40 of the Code of Criminal Procedure of the Russian Federation

three more groups of officials with some procedural powers are listed:

1) captains of sea and river vessels on long voyages (in criminal cases of crimes committed on these ships);

2) heads of exploration parties and wintering camps, heads of Russian Antarctic stations and seasonal field bases, remote from the locations of the inquiry bodies listed above (in criminal cases of crimes committed at the location of these parties, wintering camps, stations, seasonal field bases);

3) the heads of diplomatic missions and consular offices of the Russian Federation (in criminal cases of crimes committed within the territories of these missions and institutions).

We agree with the opinion of the authors, who believe that “the situation of these officials is special. On the one hand, they are not inquiry bodies, but on the other, they have the right, in the presence of reasons and grounds, to initiate criminal proceedings committed on sea and river vessels in long voyages at the location of parties and wintering places, as well as within consular territories and diplomatic missions and institutions. ”

Firstly, if the legislator considered the officials referred to in part 3 of article 40 of the Code of Criminal Procedure of the Russian Federation, by inquiry bodies, he would have indicated them in part 1 of article 40 Code of Criminal Procedure. But they are grouped in a separate part 3, to which the wording of part 1 of art. 40 of the Code of Criminal Procedure of the Russian Federation “They refer to inquiry bodies ...” and part 2 of article 40 of the Code of Criminal Procedure of the Russian Federation “On the inquiry bodies are entrusted ...”.

Secondly, in the text of other norms of the Code of Criminal Procedure of the Russian Federation, the legislator distinguishes between the bodies of inquiry and the persons specified in part 3 of article 40 Code of Criminal Procedure. So, in particular, they have a different procedure for initiating a criminal case. Part 4 of Art. 146 of the Code of Criminal Procedure of the Russian Federation establishes that “when a criminal case is initiated by the captains of sea or river vessels who are on a long voyage, by the heads of geological prospecting stations and wintering centers located far from the locations of the bodies of inquiry, the heads of diplomatic missions or consular posts of the Russian Federation shall

immediately be notified by the indicated persons of the commencement of investigation.”

Thirdly, as expressly stated in Part 3 of Art. 40 of the Code of Criminal Procedure of the Russian Federation, the officials specified in this norm are only authorized to initiate criminal cases and carry out urgent investigative actions, but not a full-fledged investigation in the form of an inquiry, thus, they “do not fall” under the legislative definition of the concept of an inquiry body (paragraph 24 of Article 5 of the Code of Criminal Procedure of the Russian Federation), from which it follows that only those officials who are entitled to carry out an inquiry can be considered bodies of inquiry.

Thus, in our opinion, the current version of the Code of Criminal Procedure of the Russian Federation does not allow to consider the persons specified in part 3 of article 40 Code of Criminal Procedure, bodies of inquiry.

1.2. Organization of inquiry in the system of the FCS of Russia. The limits of the criminal procedural competence of customs authorities

According to the regulations of the Federal Customs Service, approved by order of the Federal Customs Service of Russia dated December 26, 2012 No. 2656, the unified federal centralized system of customs authorities of the Russian Federation includes:

- 1) Federal Customs Service;
- 2) regional customs departments;
- 3) customs;
- 4) customs posts.

The Regulation on the Federal Customs Service, approved by Decree of the Government of the Russian Federation of September 16, 2013 No. 809, establishes that one of the functions of the Federal Customs Service of Russia as a federal executive body is the fight against crimes within their competence. Since on the basis of Art. 40 of the Code of Criminal Procedure of the Russian Federation, the customs authorities of Russia are bodies of inquiry, one of the main areas of their activity in the fight against crime is the conduct of a preliminary investigation in the form of an inquiry in criminal cases in which the preliminary investigation is optional, in accordance with Sec. 32, 32.1 of the Code of Criminal Procedure and urgent investigative actions in criminal cases, investigative investigators, in accordance with Art. 157 Code of Criminal Procedure.

According to the FCS of Russia, the number of crimes committed in the field of customs has a fairly steady upward trend. So, in 2015, the customs authorities of the Russian Federation opened 2031 criminal cases, which is 7.5% more than in 2014. 140 criminal cases were sent to the courts with indictments (decisions) (the same period last year (hereinafter - APPG) - 142). Courts in 100 criminal cases convicted (APPG - 134). As you can see, with an increase in the number of criminal cases initiated for crimes in the field of customs, the quality of their preliminary investigation has no upward trend.

At the same time, the high level of public danger and the prevalence of crimes in the field of customs necessitates effective and professional counteraction to them. The solution to this problem is provided mainly by the specialized inquiry units operating in the FCS of Russia, the main task of which is to conduct a preliminary investigation in the form of an inquiry in criminal matters assigned by the Code of Criminal Procedure to their competence.

The system of specialized units of inquiry of customs authorities is headed by the Office of Customs Investigations and Inquiries, which is a structural unit of the central office of the FCS of Russia.

According to the Regulation on the Department of Customs Investigations and Inquiries, approved by order of the Federal Customs Service of Russia dated July 26, 2013 No. 1392, this unit performs the following main functions (in relation to the issues under consideration).

1. Organization, methodological guidance, coordination and control of the activities of customs authorities in receiving, registering and considering reports of crimes, making decisions on them in accordance with Art. 144-145 of the Code of Criminal Procedure of the Russian Federation on the production of a preliminary investigation in the form of an inquiry and urgent investigative actions.

2. Organization, methodological guidance, coordination and control of the activities of the registration and registration units (authorized employees) of the customs authorities.

3. Consideration of protests of prosecutors on decisions of customs authorities in criminal matters and materials for checking reports of crimes attributed to the competence of customs authorities.

4. Consideration of reports of crimes, making decisions on them in accordance with Art. 144-145 Code of Criminal Procedure.

5. A preliminary investigation in the form of an inquiry and urgent investigative actions.

6. Organization of the implementation of the instructions of the prosecutor, instructions of the investigating authorities, including requests for legal assistance in criminal cases of law enforcement agencies of foreign countries.

7. Registration and registration of criminal cases pending in the FCS of Russia, decisions on refusal to initiate criminal cases, formed

8. Organization of information and analytical support for the activities of law enforcement units of customs authorities.

9. Organization and coordination of interaction of customs authorities with law enforcement and other state bodies on the fight against crime.

10. Some other features.

Thus, the activities of the Department of Customs Investigations and Inquiries as a unit of the central apparatus are mainly focused on the performance of organizational, managerial, control and methodological functions. However, this unit is also vested with the right to carry out practical criminal procedure activities.

At a lower level, similar functions are in organizing, methodological guidance, coordination and control of the work of the regional customs authorities in the consideration and resolution of reports of crimes, in the production of emergency investigative actions in criminal cases in accordance with Art. 157 Code of Criminal Procedure of the Russian Federation is carried out by units of the organization of inquiry of operational customs. According to the Model Regulations on the operational customs inquiry unit, approved by order of the Federal Customs Service of Russia dated August 10, 2011 No. 1635, these units are part of the operational customs structure. Organizational, methodological guidance and control of the activities of the operational customs inquiry organization unit is carried out by the Customs Investigation and Inquiry Department of the Federal Customs Service of Russia.

Among other things, the units of the organization of operational customs are entrusted with the responsibility of implementing departmental procedural control over the legality and validity of actions and decisions of customs officers of the region, for which they

have been given the right to demand relevant criminal case materials for examination and verification, to hear officials from the region's customs authorities, the proceedings of which are criminal cases, as well as the heads of customs authorities of the region on the progress and prospects of consideration I shall report on crimes and take urgent investigative actions, and also require the customs authorities of the region to submit reports on the progress of the investigation of criminal cases, as well as detailed plans for procedural actions and measures for them.

Activities for the consideration of reports of crimes, the production of urgent investigative actions in criminal cases are also carried out by customs inquiry units, which are structural divisions of customs (see the Model Regulations on the customs inquiry unit, approved by order of the Federal Customs Service of Russia dated August 10, 2011 No. 1634).

The criminal procedural competence of the customs authorities, as well as of any other subjects of the preliminary investigation, is determined primarily by the jurisdiction. Compliance with the rules of jurisdiction is an indispensable condition for observing the principle of legality in criminal proceedings.

Article 151 of the Code of Criminal Procedure establishes a list of bodies whose officials are empowered to conduct a preliminary investigation of criminal cases. This list is exhaustive and not subject to broad interpretation. At the same time, each of the preliminary investigation bodies indicated in the law has the right to carry out a preliminary investigation and (or) an inquiry in criminal cases not about all crimes, but only on those that fall within its competence, i.e. those referred to their jurisdiction in accordance with Art. 150, 151 Code of Criminal Procedure.

The production of an inquiry in cases of "alien" jurisdiction is a gross violation of the criminal procedure law, which entails the recognition of the evidence obtained and the decisions taken in the case that have no legal significance, since they were obtained by illegitimate entities (Article 75 of the Code of Criminal Procedure of the Russian Federation). The need to comply with the rules of jurisdiction was also emphasized in the Resolution of the Plenum of the Supreme Court of the Russian Federation of October 31, 1995 No. 8 "On Some Issues of Application of the Constitution of the Russian Federation in the Administration of Justice". Thus, the Plenum drew the attention of the courts to the need to consider as

unacceptable evidence obtained by inappropriate persons or authorities.

In the theory of the criminal process, under the jurisdiction it is customary to understand the totality of the signs of a criminal case, in accordance with which the body of preliminary investigation is determined, authorized to carry out criminal procedure activities on it.

Jurisdiction is a special institution of criminal procedural law, the rules of which govern relations arising between the relevant state bodies and officials regarding the preliminary investigation of a criminal case.

Types of jurisdiction:

1) substantive - is determined by the qualification of the crime in accordance with the Criminal Code of the Russian Federation.

2) territorial - is determined by the place of investigation. According to the general rule established by Art. 152 of the Code of Criminal Procedure, the case is under investigation of the preliminary investigation body in the area of activity of which the crime was committed or discovered. However, there are exceptions to this rule:

1) the criminal case is investigated at the place where the crime ended, if the crime was started in one place and ended in another (part 2 of article 152),

2) a criminal case can be investigated at the place where most of the several crimes were committed (part 3 of article 152),

3) a criminal case can be investigated at the place of commission of the most serious of the crimes committed (part 3 of article 152),

4) a preliminary investigation can be conducted at the location of the accused (part 4 of article 152),

5) a preliminary investigation may be conducted at the location of the majority of witnesses (part 4 of article 152),

6) a preliminary investigation may be carried out at the place of residence or location of the victim in the Russian Federation, or at the location of the majority of witnesses, or at the place of residence or location of the accused in the Russian Federation, if the victim lives or stays outside the borders of the Russian Federation, and the crime is committed outside limits of the Russian Federation, and the criminal case is investigated on the grounds provided for in Article. 12 of the Criminal Code, or in accordance with Art. 459 Code of Criminal Procedure;

3) personal - determined by the subject of the crime committed or the subject with respect to whom the crime was committed (minors, military personnel, law enforcement officials, etc.);

4) alternative - means that a criminal case can be investigated by different bodies of the preliminary investigation. So, part 5 of art. 151 of the Code of Criminal Procedure of the Russian Federation establishes a list of crimes, criminal cases of which can be investigated by investigators of the body that revealed them, for example, part 1 of article 200.1 of the Criminal Code of the Russian Federation (“Smuggling of cash and (or) cash instruments”), Art. 200.2 of the Criminal Code of the Russian Federation (“Smuggling of alcoholic products and (or) tobacco products”), etc.

When combining in the same criminal proceedings under investigation by different bodies of the preliminary investigation, the jurisdiction is determined by the prosecutor in compliance with the rules established by Art. 151 Code of Criminal Procedure.

The resolution of disputes over the jurisdiction of a criminal case is also referred to the competence of the prosecutor (part 8 of article 151 of the Code of Criminal Procedure of the Russian Federation).

According to paragraph. 9 h. 3 Article. 151 of the Code of Criminal Procedure of the Russian Federation, the subject-matter jurisdiction of inquiry officers of the customs authorities is criminal cases of crimes under Part 1, 2 of Art. 194 of the Criminal Code of the Russian Federation (“Evasion of customs payments levied by the organization or individual”) and part 1 of article 200.1 of the Criminal Code of the Russian Federation (“Smuggling of cash and (or) cash instruments”). However, in criminal cases of these crimes, it is also possible to conduct a preliminary investigation, subject to the availability of a written instruction from the prosecutor (part 4 of article 150 of the Code of Criminal Procedure of the Russian Federation). In addition, if the offenses under Part 1, 2 of Art. 194, part 1 of the article 200.1 of the Criminal Code of the Russian Federation will be identified by investigators of the internal affairs bodies, the Investigative Committee of the Russian Federation, the Federal Security Service or the authorities controlling the circulation of narcotic drugs and psychotropic substances during the investigation of other criminal cases, then further criminal proceedings on these crimes in the form of a preliminary investigation may also be carried out by investigators of the body that identified them (part 5 of article 151 of the Code of Criminal Procedure of the Russian Federation), i.e. the jurisdiction of the customs authorities is alternative.

For all other crimes in the field of customs, the preliminary investigation is mandatory, and the customs authorities, as the bodies of inquiry, if they are identified, are entitled to carry out only urgent investigative actions in accordance with Art. 157 Code of Criminal Procedure.

On a personal basis, the jurisdiction of the customs authorities also has limitations. Firstly, the interrogating officers of the customs authorities are not entitled to carry out proceedings on the application of compulsory medical measures in relation to persons who committed an act prohibited by the criminal law in a state of insanity, or persons who, after committing a crime, have a mental disorder making it impossible to impose a sentence or execute it. In this category of criminal cases, a preliminary investigation is mandatory (part 1 of article 434 of the Code of Criminal Procedure).

Secondly, the interrogating officers of the customs authorities are not entitled to carry out criminal prosecution against persons referred to in Art. 447 of the Code of Criminal Procedure of the Russian Federation to a special category (a member of the Council of the Federation and a deputy of the State Duma, a deputy of the legislative (representative) body of state power of a subject of the Russian Federation, a deputy, a member of an elected local government body, an elected official of a local government body; judges of the Constitutional Court of the Russian Federation, judges of the federal court of the general court jurisdiction or federal arbitration court, justice of the peace and judge of the constitutional (charter) court of a constituent entity of the Russian Federation, jury or arbitrator during his period of accusations; Chairman of the Accounts Chamber of the Russian Federation, his deputy and auditors of the Accounts Chamber of the Russian Federation; Commissioner for Human Rights in the Russian Federation; President of the Russian Federation, who ceased to exercise his powers, as well as a candidate for President of the Russian Federation; prosecutor; Chairman of the Investigative Committee of the Russian Federation; head of the investigative body; investigator ; lawyer; member of the election commission, referendum committee with casting vote; registered candidate for deputies of the State Duma, registered candidate for deputies law an independent (representative) public authority of a constituent entity of the Russian Federation.

Inquiry in criminal cases of crimes committed by officials of the Investigative Committee of the Russian Federation, bodies of the

Federal Security Service, the Foreign Intelligence Service of the Russian Federation, the Federal Security Service of the Russian Federation, internal affairs bodies of the Russian Federation, institutions and bodies of the penal system, drug trafficking control bodies and psychotropic substances, customs authorities of the Russian Federation, military personnel and citizens undergoing military training, persons of civilian personnel of the Armed Forces of the Russian Federation, other troops, military units and bodies in connection with the performance of their official duties is carried out by investigators of the Investigative Committee of the Russian Federation (paragraph 7 of part 3 of article 151 of the Code of Criminal Procedure).

The concept and criminal procedural competence of the inquiry officer

Criminal procedural activity, i.e. the activities regulated by the Code of Criminal Procedure of the Russian Federation are entitled to be carried out only by those officials of the bodies of inquiry whose competence this provides. Among them, first of all, it is necessary to indicate the interrogating officer, who accounts for the largest amount of work during the preliminary investigation in the form of inquiry.

According to paragraph 7 of Art. 5 of the Code of Criminal Procedure of the Russian Federation, an inquiry officer is an official of the body of inquiry, authorized or authorized by the head of the body of inquiry to carry out a preliminary investigation in the form of inquiry, as well as other powers provided for by the Code of Criminal Procedure of the Russian Federation.

As follows from this legislative definition, interrogators can be of two types.

1. Investigators authorized to inquire and other criminal procedural powers provided for by the Code of Criminal Procedure of the Russian Federation.

These are full-time investigators, employees of specialized departments of inquiry of customs authorities. These officials acquire the procedural status of an inquirer from the moment the head of the customs authority signs the order for appointment to the relevant position and performs criminal procedural functions on an ongoing basis.

2. Investigators authorized by the head of the body of inquiry to carry out the inquiry and other criminal procedural powers provided for by the Code of Criminal Procedure of the Russian Federation.

The Code of Criminal Procedure of the Russian Federation does not establish any restrictions on the circle of officials who may be empowered to conduct an inquiry and other criminal procedural actions. However, paragraph 27 of the order of the Prosecutor General's Office of the Russian Federation No. 39, Ministry of Internal Affairs of Russia No. 1070, Ministry of Emergency Situations of Russia No. 1021, Ministry of Justice of Russia No. 253, Federal Security Service of Russia No. 780, Ministry of Economic Development of Russia No. 353, Federal Drug Control Service of Russia No. 399 of December 29, 2005 "On Unified Registration of Crimes" »Prescribes to the heads of the bodies of inquiry when determining a specific candidate, who is entrusted with the authority of the body of inquiry to verify reports of crimes, including the adoption of the decisions stipulated by Art. 145 of the Code of Criminal Procedure, take into account the degree of their legal training. In practice, the heads of the inquiry bodies most often give the authority of the interrogating officers of the operational units of the customs authorities. However, when deciding on the vesting of a specific operational officer of the customs authority with the powers of the inquirer, it is necessary to take into account the legislative restriction established by Part 2 of Art. 41 of the Code of Criminal Procedure of the Russian Federation, according to which the assignment of powers to conduct an inquiry to the person who conducted or is conducting operational search measures in this criminal case is not allowed. In other words, an operational officer is not entitled to institute criminal proceedings based on the materials of his own operational development.

In the case of the empowerment of an interrogating officer of a customs officer who is not a full-time interrogating officer, the criminal procedural nature of his activities is short-term in nature and is limited to a specific criminal case, for which an inquiry has been assigned to him.

Part 1 of Art. 41 of the Code of Criminal Procedure of the Russian Federation establishes the mandatory written form for a one-time assignment by the head of the inquiry body (the head of the customs authority or his deputy) to the customs officer of the authority to carry out criminal procedure activities. The already mentioned order "On Unified Registration of Crimes" (paragraph 27) specifies that the head of the inquiry body, if necessary, assigning the powers of the interrogator to officials of the interrogation body

who are not regular investigators, should draw up a special organizational and administrative document about this (order or order).

Although the Code of Criminal Procedure of the Russian Federation provides for a special norm - Art. 41 (the "Investigator"), the legislator did not list in it all the powers of the inquiry officer to carry out procedural actions, since there are too many of them. Although some procedural powers of the inquiry officer are nevertheless indicated in it.

So, on the basis of paragraph 1.1 of part 3 of article 41 of the Code of Criminal Procedure of the Russian Federation, the inquirer is entitled to give the investigating authority, in cases and in the manner established by the Code of Criminal Procedure of the Russian Federation, binding written orders to conduct operational investigative measures, to carry out certain investigative actions, to execute decisions on detention, transfer, detention and other procedural actions, as well as receive assistance in their implementation.

According to paragraph 1.2 h. 3 Article. 41 of the Code of Criminal Procedure of the Russian Federation, an investigator has the right to appeal, with the consent of the head of the body of inquiry, the decisions of the prosecutor to return the criminal case to the investigator for additional inquiry or re-statement of the indictment or indictment, to forward the criminal case to the investigator for the production of the inquiry in general.

In relation to other procedural powers of the inquiry officer, the legislator indicates that the inquiry officer is authorized to independently carry out investigative and other procedural actions and make procedural decisions, except in cases where in accordance with the Code of Criminal Procedure of the Russian Federation this requires the consent of the head of the inquiry body, the sanction of the prosecutor and (or) the court decision (Clause 1, Part 3, Article 41 of the Code of Criminal Procedure of the Russian Federation).

The investigator has the right to carry out most of the procedural actions on his own behalf, without soliciting the consent of any other officials who are participants in criminal proceedings. This, for example, is the initiation of a criminal case in which the conduct of a preliminary investigation is not necessary, and its adoption in its proceedings in accordance with Art. 146 of the Code of Criminal Procedure of the Russian Federation, application to a suspect

(accused) of a whole series of preventive measures (recognizance not to leave and proper conduct, personal guarantee, supervision of a minor suspect or accused, etc.), detention of a suspect in accordance with Art. 91, 92 of the Code of Criminal Procedure, application of procedural coercion measures to participants in criminal proceedings in the form of an obligation to appear, drive, conduct investigative actions, such as interrogations, examination, investigative experiment, etc.

Based on Art. 88 of the Code of Criminal Procedure of the Russian Federation, the inquirer independently evaluates the evidence collected in the case from the point of view of relevance, admissibility, reliability, and all the evidence collected in aggregate - is sufficient to resolve the criminal case. In cases established by Part 2 of Art. 75 of the Code of Criminal Procedure of the Russian Federation, the interrogating officer, along with the court and the prosecutor, is entitled to declare the evidence inadmissible, which entails the loss of evidence of legal force.

However, in some cases, the law limits the procedural independence of the interrogating officer, indicating the need to obtain the sanction of the prosecutor and (or) the consent of the court to carry out procedural actions. So, for example, the termination by the investigator of a criminal case in connection with active repentance (Article 28 of the Code of Criminal Procedure), certain crimes in the field of economic activity (Article 28.1 of the Code of Criminal Procedure) is impossible without the consent of the prosecutor. Only the prosecutor, at the request of the inquirer, has the right to extend the period for checking the report of a crime to 30 days, the period of inquiry, to send a criminal case with an indictment (indictment) to the court, etc.

With the sanction of the prosecutor (on the initiation of the inquiry by the inquiry officer) and the consent of the court, the inquiry officer performs such procedural actions as inspection, search, seizure, seizure of mail and telegraph orders, the selection of preventive measures in the form of bail, house arrest, conclusion of in custody, etc.

The head of the body of inquiry and the prosecutor approve the indictment (indictment) drawn up (drawn up) by the inquiry officer, without which the criminal case cannot be sent to court.

Among the other powers of the interrogator, referred to in paragraph 2 of Part 3 of Art. 41 of the Code of Criminal Procedure

include, for example, the execution of investigative or search actions on behalf of the head of the body of inquiry of urgent investigative actions in cases under investigation by the investigator (Article 157 of the Code of Criminal Procedure of the Russian Federation) in accordance with part 1 of Art. 152 Code of Criminal Procedure, etc.

The concept and criminal procedure competence of the head of the inquiry unit

As already noted, in the structure of customs authorities there are specialized inquiry units (departments, administrations, etc.), which, like any other units, are headed by heads.

According to paragraph 17.1 of Art. 5 of the Code of Criminal Procedure of the Russian Federation, the head of the inquiry unit is the official of the inquiry body, who heads the relevant specialized unit, which carries out the preliminary investigation in the form of inquiry, as well as his deputy.

As directly follows from this legislative definition, within the framework of the same specialized inquiry unit, the procedural status of the head of the inquiry unit is vested with several officials - the unit head and his deputy (deputies). Despite the differences in official position, they all enjoy the same procedural powers provided for by Art. 40.1 of the Code of Criminal Procedure, and have a single procedural status - the head of the inquiry unit.

Analysis of the provisions of Art. 40.1 of the Code of Criminal Procedure of the Russian Federation allows us to conclude that the main content of the procedural activities of the head of the inquiry unit is departmental procedural control over the work of subordinate interrogators.

Among the main powers of the head of the inquiry unit:

1) an order to the subordinate interrogating officer of the verification of the report of a crime, making a decision on it in accordance with Art. 145 Code of Criminal Procedure, the implementation of urgent investigative actions in accordance with Article. 157 Code of Criminal Procedure or criminal investigation;

2) on the basis of a reasoned decision, transfer of the criminal case from one inquiry officer to another;

3) the cancellation of unreasonable decisions of the inquiry officer on the suspension of the production of an inquiry in a criminal case;

4) making a petition to the prosecutor to annul the unlawful or unreasonable decisions of the interrogating officer to refuse to institute criminal proceedings;

5) requesting and studying materials for checking reports of a crime and materials of a criminal case that are in the proceedings of the interrogating officer;

6) the right to give binding investigator written instructions on the direction of the investigation, the performance of certain investigative actions, on the selection of a preventive measure in relation to the suspect, on the qualification of the crime and on the amount of the charge. Moreover, these instructions can be appealed by the inquiry officer to the head of the body of inquiry or to the prosecutor, while filing a complaint does not suspend their execution.

The competence of the head of the inquiry unit is not limited only to control functions. So, he has the right to personally initiate a criminal case, take it to his own proceedings and conduct an inquiry in full, take over the leadership of a group of interrogators in cases provided for by Art. 223.2 Code of Criminal Procedure. However, in this case, his procedural status will change from the head of the inquiry unit to the inquiry officer, and control functions will be transferred to the head of the inquiry body (part 2 of article 40.2 of the Code of Criminal Procedure of the Russian Federation).

*The concept and criminal procedure competence of the head of the body of inquiry*

Despite the fact that Art. 40 and other norms of the Code of Criminal Procedure of the Russian Federation give the inquiry body a whole range of procedural powers, it is obvious that the customs authority as a state institution cannot carry out any specific actions, make procedural decisions, or sign procedural documents. Such actions can be taken only by a specific official acting on behalf of the body of inquiry. This person is the head of the body of inquiry. As A.S. Yesin rightly notes, “the concepts of the “body of inquiry” and “the head of the body of inquiry” are identical in terms of the correlation of their procedural powers as a participant in criminal procedural activity.”

According to paragraph 17 of Art. 5 of the Code of Criminal Procedure of the Russian Federation, the head of the body of inquiry is the official who heads the relevant body of inquiry, as well as his deputy.

Accordingly, in the system of customs authorities the authority of the head of the inquiry body is vested in the head of the customs authority and officials who are ex officio deputies. At the same time,

both the head and his deputies enjoy the same procedural powers and have the same procedural status.

The main powers of the head of the body of inquiry are fixed and regulated by the provisions of Art. 40.2 of the Code of Criminal Procedure of the Russian Federation (“Head of the body of inquiry”). In accordance with this norm, the head of the inquiry body has the right:

1) to entrust the verification of a report of a crime, the adoption of a decision on it in accordance with Article 144, 145 of the Code of Criminal Procedure of the Russian Federation, as well as conducting an inquiry in criminal cases in which a preliminary investigation is not necessary, and urgent investigative actions in a criminal case in which a preliminary investigation is mandatory (Article 157 of the Code of Criminal Procedure), personally examine the reports of the crime and participate in checking them;

2) at the motivated request of the inquiry officer, extend the period for checking the report of a crime from three to 10 days;

3) to check the materials of verification of the report of a crime and the materials of the criminal case, which are in the proceedings of the body of inquiry, of the inquiry officer;

4) give the investigator written instructions on the direction of the investigation and the production of procedural actions;

5) consider the materials of the criminal case and the written objections of the inquiry officer to the instructions of the head of the inquiry unit and make a decision on them;

6) in accordance with Art. Art. 41, 38 of the Code of Criminal Procedure of the Russian Federation to instruct the officials of the body of inquiry the execution of the written instructions of the investigator, the inquiry officer on conducting operational investigative measures, on the performance of certain investigative actions, on the execution of decisions on detention, transfer, detention and other procedural actions, as well as on assisting in their implementation;

7) decide on the production of an inquiry by a group of inquiry officers and on a change in its composition;

8) make a decision on the restoration by the investigator of the lost criminal case or its materials;

9) return the criminal case to the inquiry officer with his written instructions on the production of an additional inquiry, the production of an inquiry in a general manner, re-writing of an indictment or an indictment;

10) approve the indictment or indictment in a criminal case;

11) exercise other powers granted to the head of the body of inquiry of the Code of Criminal Procedure of the Russian Federation.

As you can see, the content of the procedural activity of the head of the inquiry body and the head of the inquiry unit partially coincides and consists in the implementation of departmental procedural control over the activities of subordinate interrogators. However, the competence of the head of the inquiry body is much broader than the competence of the head of the inquiry unit. The head of the body of inquiry has a number of powers that are attributed to his exclusive competence and go beyond the competence of the head of the unit of inquiry (for example, extending the time limit for checking a crime report from three to 10 days, approving an indictment (indictment) before sending a criminal case to the prosecutor).

In addition, if the authority of the head of the inquiry unit extends only to employees of this specialized unit, then the authority of the head of the inquiry body applies to all employees of the inquiry body (customs body), including the specialized inquiry unit. Moreover, by virtue of Part 2 of Art. 40.2 of the Code of Criminal Procedure in relation to the interrogators authorized by the head of the inquiry body to carry out a preliminary investigation in the form of an inquiry, i.e. who is not a full-time interrogating officer, he also has the authority of the head of the inquiry unit, provided for by Art. 40.1 of the Code of Criminal Procedure of the Russian Federation, and the powers of the head of the body of inquiry specified in Art. 40.2 Code of Criminal Procedure. Whereas in relation to the employees of specialized inquiry units (full-time interrogators), the head of the inquiry body uses the powers provided for only by art. 40.2 of the Code of Criminal Procedure, and the procedural powers provided for by Art. 40.1 Code of Criminal Procedure, implements the head of the inquiry unit.

*The concept and procedural competence of the prosecutor in the production of an inquiry*

A prosecutor is an official authorized, within the competence established by the Code of Criminal Procedure, to carry out criminal prosecution in the course of pre-trial proceedings on behalf of the state, as well as supervise the procedural activities of the bodies of inquiry and preliminary investigation (part 1 of article 37 of the Code of Criminal Procedure of the Russian Federation).

In accordance with paragraph 31 of Art. 5 of the Code of Criminal Procedure of the Russian Federation, prosecutors are the General Prosecutor of the Russian Federation and prosecutors subordinate to him, their deputies and other officials of the prosecution authorities involved in criminal proceedings and vested with the relevant powers by the federal law on the prosecutor's office.

Thus, the concept of “prosecutor” is collective and includes a number of officials of the prosecution authorities. Based on the nature and extent of the procedural powers, they can be divided into two groups.

1. Prosecutors of districts, cities, their deputies, equivalent prosecutors and higher prosecutors (part 5 of article 37 of the Code of Criminal Procedure of the Russian Federation).

When conducting an inquiry, these officials are entitled to: verify compliance with the requirements of the federal law when receiving, registering and resolving reports of crimes; give the investigator written instructions on the direction of the investigation, on the production of procedural actions; give consent to the interrogating officer to initiate a court petition for procedural actions, which is allowed on the basis of a court decision, to exercise other powers provided for in Art. 37 Code of Criminal Procedure; consider complaints about actions (inaction) of the inquiry officer, the head of the inquiry unit, the head of the inquiry body, the body of inquiry (Articles 123, 124 of the Code of Criminal Procedure of the Russian Federation); consider complaints of the inquiry officer against the instructions of the head of the inquiry unit (Article 40.1 of the Code of Criminal Procedure), the head of the body of inquiry or a lower prosecutor (Article 41 of the Code of Criminal Procedure); if it is necessary to conduct documentary checks and revisions, extend the period for checking reports of crimes to 30 days (Article 144 of the Code of Criminal Procedure of the Russian Federation); instruct the inquiry body to conduct a preliminary check of reports of crimes common in the media (Article 144 of the Code of Criminal Procedure of the Russian Federation); resolve disputes over jurisdiction (Article 151 of the Code of Criminal Procedure); extend the period of inquiry over 30 days (Article 223 of the Code of Criminal Procedure) and the period of inquiry in abbreviated form up to 20 days (Article 226.6 of the Code of Criminal Procedure); exercise some other powers.

2. Other officials of the prosecution authorities involved in criminal proceedings and authorized by the federal law on the

prosecution. These are advisers to the Prosecutor General of the Russian Federation, his senior assistants, assistants and assistants on special assignments, assistants on special assignments to the Deputy Prosecutor General of the Russian Federation, senior assistants and assistants to the Chief Military Prosecutor, assistants to subordinate prosecutors on special assignments, senior assistants and assistants to prosecutors, senior prosecutors and prosecutors of departments and divisions acting within their competence (Article 54 of the Federal Law of January 17, 1992 No. 2202-1 "On the Prosecutor's Office").

When conducting an inquiry, they are empowered (on the instructions of the prosecutor) to prepare draft procedural documents, participate in court hearings on pre-trial proceedings when considering applications of the inquiry officer for taking procedural actions that are allowed only on the basis of a court decision, consider complaints by the court, and if protection of rights requires it and freedoms of citizens and the interests of society or the state protected by law, - apply to the court with statements, for example, by making a cassation submission to a court decision on a procedural issue in the consideration of which they participated. They also have the right to verify compliance with federal laws when receiving, registering and resolving reports of crimes, as well as taking them into account, consider complaints, and exercise some other powers. However, their procedural activity is mainly of an auxiliary nature and the vast majority of the powers of prosecutors specified in part 5 of art. 37 Code of Criminal Procedure, can not be delegated to them.

*The concept and procedural competence of the court in the production of an inquiry*

Court - any court of general jurisdiction considering a criminal case on the merits and making decisions stipulated by the Code of Criminal Procedure of the Russian Federation (Clause 48, Article 5 of the Code of Criminal Procedure of the Russian Federation).

The court is not a criminal prosecution body, does not stand on the side of the defense or the prosecution, its main task is to create the necessary conditions for the parties to fulfill their procedural obligations and exercise the rights granted to them by the criminal procedure law (part 3 of article 15 of the Code of Criminal Procedure of the Russian Federation).

At the stage of pre-trial proceedings, procedural decisions are made by the judge of the district court (as a rule, at the place of the

inquiry), individually, in the manner established by special rules of the Code of Criminal Procedure of the Russian Federation (Articles 106-108, 125, 165 and some others).

When conducting an inquiry, the main powers of the court are:

1. At the request of the interrogator, the adoption of decisions on the application of procedural coercion to the suspect, accused: preventive measures in the form of detention, house arrest, bail and extension of the term of detention or house arrest (paragraph 1, 2 hours 2 Article 29 of the Code of Criminal Procedure); seizure of property and establishment of a period of seizure of property and its extension (clause 9, 9.1 part 2 of article 29 of the Code of Criminal Procedure of the Russian Federation); temporary removal of the suspect, the accused from office in accordance with Art. 114 Code of Criminal Procedure (Clause 10, Part 2, Article 29 of the Code of Criminal Procedure);

2. At the request of the interrogator, the adoption of decisions on the performance of a number of investigative actions: inspection of the home in the absence of the consent of the persons living in it (paragraph 4 of part 2 of article 29 of the Code of Criminal Procedure of the Russian Federation); search and (or) seizure in the home (paragraph 5, part 2, article 29 of the Code of Criminal Procedure); personal search, with the exception of a personal search of a suspect, detained in accordance with Art. 91, 92 of the Code of Criminal Procedure (Clause 6, Part 2, Article 29 of the Code of Criminal Procedure); a search in the office of a lawyer or lawyer education; seizure of objects and documents containing state or other secrets protected by law, as well as objects and documents containing information on deposits and accounts of citizens with banks and other credit organizations (clause 7, part 2, article 29 of the Code of Criminal Procedure of the Russian Federation); seizure of correspondence, its inspection and seizure in communication facilities (clause 8, part 2, article 29 of the Code of Criminal Procedure of the Russian Federation); control and recording of telephone and other conversations (paragraph 11, part 2, article 29 of the Code of Criminal Procedure); obtaining information about connections between subscribers and (or) subscriber devices (clause 12, part 2, article 29 of the Code of Criminal Procedure of the Russian Federation).

3. Authorization of some other procedural actions performed by the interrogating officer: placement of the suspect, accused, not in

custody, in a medical organization providing medical care in hospital conditions, or in a medical organization providing psychiatric care in hospital conditions, for the production of a correspondingly forensic medical or forensic psychiatric examination; compensation for property damage; sale, disposal or destruction of certain types of material evidence (paragraph 3, 3.1, 10 part 2 of article 29 of the Code of Criminal Procedure).

4. Making decisions on the legality or illegality of inspection of a home, search and seizure of a home, personal search, seizure of pledged or deposited items in a pawnshop and seizure of property specified in part 1 of Art. 104.1 of the Criminal Code of the Russian Federation (as applied to the investigation by the internal affairs bodies, these are: money, valuables and other property obtained as a result of committing crimes under Articles 153-155 (if the crimes are committed out of mercenary motives), parts 1, 3, 5 of article 171.1, part 1 and 4 of article 222, article 228.1, part 2 of article 228.2, part 1 of article 231, part 1 of article 232, part 1 and 4 of article 234, part 1 of article . 240, part 1, article 241, article 242, part 1, article 258.1 of the Criminal Code of the Russian Federation; money, valuables and other property into which property obtained as a result of at least one of the above crimes and income from this property were an hour completely or completely converted or transformed; instruments, equipment or other means of committing a crime belonging to the accused) produced in urgent cases on the basis of an inquiry of the interrogator (part 5 of article 165 of the Code of Criminal Procedure of the Russian Federation);

5. Consideration of complaints about actions (inaction) and decisions of the prosecutor, the body of inquiry, the head of the body of inquiry, the head of the unit of inquiry and the inquiry officer in accordance with Art. 125 Code of Criminal Procedure (part 3 of article 29 of the Code of Criminal Procedure).

If the court comes to the conclusion that during the inquiry there were violations of the law, then it has the right to make a particular ruling or order, which draws the attention of the officials indicated in it to these circumstances and facts of violations of the law that require taking the necessary measures (h 4 article 29 of the Code of Criminal Procedure).

# **Chapter 2. Activities of customs authorities in the investigation of crimes in the field of customs**

## **2.1. Activities of customs authorities at the stage of criminal proceedings**

The stage of initiating a criminal case is the initial stage of criminal proceedings at which authorized state bodies and officials who have information about a committed or preparing crime establish sufficient data to indicate the presence or absence of evidence of a crime and decide whether or not to initiate a criminal case<sup>1</sup>.

This stage of criminal proceedings begins with the receipt of a crime report by the inquiry agency. After that, the report of the crime in the prescribed manner is recorded and checked. The stage ends with the adoption of one of the decisions provided for by the Code of Criminal Procedure of the Russian Federation: on instituting criminal proceedings (Articles 146, 147 of the Code of Criminal Procedure) or on refusal to initiate criminal proceedings (Article 148 of the Code of Criminal Procedure).

This stage of criminal proceedings is notable for its relative short duration. The decision to report a crime must be made within three days, which can be extended at the request of the interrogating officer by the head of the body of inquiry up to 10 days, and if necessary, conducting documentary checks, audits, forensic examinations, research of documents, objects, as well as conducting operational search activities by the prosecutor at the request of the inquiry officer up to 30 days (part 3 of article 144 of the Code of Criminal Procedure of the Russian Federation). In the latter case, the legislator obliges the interrogating officer in the decision to initiate a corresponding application to the prosecutor without fail to indicate specific, factual circumstances that served as the basis for such an extension. As you can see, the legislator has set the maximum possible time for making a decision on reporting a crime - 30 days, which is not subject to further extension.

The tasks of the stage of initiating a criminal case is to establish the presence or absence of factual data indicating signs of a crime and resolving the issue of the necessity and possibility of further criminal procedure activities. If there is a reason and reason

for initiating a criminal case, the inquirer must also ensure that there are no circumstances precluding the possibility of a criminal case, such as, for example, expiration of the statute of limitations for criminal prosecution or decriminalization of a previously criminal offense, etc.

The actual criminal inquiry is beyond the scope of this stage of the criminal proceedings. This is the next stage of criminal proceedings - the stage of preliminary investigation.

The significance of the stage of initiating a criminal case lies primarily in the fact that the acceptance, registration and consideration of a report of a crime in strict accordance with the deadlines established by law, its correct resolution is an important means of ensuring the constitutional rights and freedoms of citizens and organizations, the implementation of the principle of the inevitability of punishment for committed crime is a prerequisite for an effective fight against crime.

The urgent and reasonable decision to institute criminal proceedings is an indispensable condition for a quick and high-quality investigation and subsequent trial of a criminal case.

At the same time, timely adoption by the investigator of the decision to refuse to initiate criminal proceedings prevents the unjustified involvement of citizens in criminal prosecution, makes it possible to protect law enforcement agencies from a futile waste of time and energy, and to concentrate their efforts on combating crime.

Illegal and illiterate actions of investigators at the stage of criminal proceedings not only contribute to the formation of negative public opinion about the activities of customs authorities, but also have a negative impact on the state of the fight against crime in the field of customs.

In accordance with paragraph 2 of the order "On the unified accounting of crimes", the obligation to receive, register, review and resolve reports of crimes is entrusted to all, without exception, the bodies of inquiry specified in Art. 40 Code of Criminal Procedure. Among them are the customs authorities. The main departmental document regulating this area of activity of the customs authorities as bodies of inquiry is the Instruction "On the procedure for receiving, registering and checking reports of crimes at the customs authorities of the Russian Federation", approved by Order of the Federal Customs Service of Russia dated January 12, 2007 No. 23.

This document contains regulatory definitions for a number of important concepts, namely:

report of a crime - a statement of a crime, confession, a report on the detection of evidence of a crime, which are drawn up by the following procedural and other documents provided for in Part 2 of Art. 20 and Art. 141-143 of the Code of Criminal Procedure:

- statement of the victim or his legal representative in the criminal case of private prosecution,

- a written statement of a crime signed by the applicant,

- protocol for the adoption of an oral statement of a crime,

- the protocol of the investigative action, which contains an oral report of another crime,

- statement of confession,

- protocol of confession,

- a report on the detection of evidence of a crime,

- the record of the court session in which an oral report of another crime is entered,

- the decision of the prosecutor to send the relevant materials to the preliminary investigation body to resolve the issue of criminal prosecution,

- materials sent by the Central Bank of the Russian Federation in accordance with Federal Law of July 10, 2002 No. 86-ФЗ "On the Central Bank of the Russian Federation (Bank of Russia)", as well as by the bankruptcy trustee (liquidator) of a financial organization to resolve the issue of initiating a criminal case (on a crime under Article 172.1 of the Criminal Code of the Russian Federation);

acceptance (reception) of a crime report - receipt of a crime report by an official authorized or authorized to do so;

registration of a report of a crime - entering by the authorized official of the customs body into the book of registration of reports of crimes (hereinafter - KUSP) of the brief information contained in the received message of the crime, as well as the reflection in this message of information about its fixation in the above book with the appropriate registration number ;

verification of a report of a crime - actions provided for by parts 1 and 2 of art. 144 of the Code of Criminal Procedure of the Russian Federation, carried out by authorized or (and) authorized officials of the customs body on reporting a crime.

In the operational duty units of the customs authorities, two books are kept for reporting crime reports: KUSP No. 1 and KUSP No. 2.

KUSP No. 1 contains a summary of all received reports of crimes (with the exception of reports of crimes recorded in KUSP No. 2).

KUSP No. 2 is maintained in the anti-corruption units of the customs authorities, and it contains information on the received reports of crimes committed against customs officials, customs facilities and customs infrastructure facilities, as well as committed by officials and customs officials.

As well as in all other bodies authorized to receive reports of crimes, all customs authorities round-the-clock receive reports of crimes regardless of the territory and time of the commission of criminal acts, the completeness of the information provided and the form of presentation, as well as the jurisdiction. At the same time, the head of the inquiry body, who is the head of the customs, is obliged to ensure the receipt of reports of crimes both at the customs and at all customs posts subordinate to him.

An exception to this rule is cases of controlled delivery of goods exported from the customs territory of the Russian Federation on the basis of international treaties of the Russian Federation or by agreement with the competent authorities of foreign states. Such facts are not documented by reports on the detection of crimes and are not recorded in the KUSP.

Anonymous reports of crimes are not recorded in the KUSP, however, they are not ignored, but are transferred to the operational-search units of the customs body for verification. If the data stated in them are confirmed, a report is drawn up on the detection of a crime, which is already subject to registration with the KUSP.

In all other cases, registration of reports of crimes received by the customs authorities is strictly required. According to paragraph 4 of the order "On the unified accounting of crimes", a message, information about which is not included in the registration documents and to which the registration number is not assigned, is hidden from registration. Escaping messages from registration is a serious offense and entails legal liability up to criminal liability.

When the applicant personally addresses the customs authority, he is given a coupon notice, which indicates a summary of the application, information about the person who accepted it, as well as the date and time of its adoption.

The spine ticket, in which similar data is entered, is stored in the operational duty unit of the customs authority.