

Improving the Quality of Customs Payments Administration in Debt Collection

© O. V. Konovalova¹✉, N. Yu. Tarasova¹

¹ *Samara State Technical University, Samara, Russian Federation*

✉ konovalova_o_v@mail.ru

Keywords: APS "Debt"; debt collection; declarant; inter-agency cooperation; customs authority; customs payments.

Abstract: An analysis of indicators reflecting the results of structural units of customs authorities' work on controlling debt collection procedures for customs payments and penalties for the period 2020–2024 was conducted. Problems of interaction between customs authorities and courts, civil registry offices, and other executive authorities in the process of collecting arrears on customs payments and penalties were identified. Measures to improve the quality of customs payments administration were determined.