**Administrative offence** is understood as unlawful act committed by a guilty person, who is **punishable** according to the Administrative Offences Code of the Russian Federation.

This normative legal act includes the basic principles of administrative legislation, variety of administrative penalties and directions, common procedure for carrying out administrative offences for all administrative authorities. It also contains measures to ensure guarantees, the procedure of carrying out the penalty decisions, the exhaustive list of offences and sanctions for the violation of normative orders established by the state.

The juridical and physical persons are subject to administrative liability.

The majority of sanctions are provided for administrative offences committed by juridical person, and the least are committed by citizens.

The following penalties can be applied for commitment of administrative offences: 1) warning; 2) administrative fine; 3) seizure of instrument or item of administrative offence with compensation; 4) confiscation of instrument or item of administrative offence; 5) deprivation of special right belonging to physical person; 6) administrative arrest; 7) administrative expulsion of foreign citizens, persons without citizenship; 8) disqualification.

Customs crimes are enumerated in part VIII of the Criminal Code of Russia “Crimes in economy sphere” and deemed to be guilty dangerous acts to society which are attempted on social relations in business activity concerned with the movement of goods across the customs border. The subject of crime is a responsible person who reached by the time of crime perpetration the age of sixteen.

“An Act to consolidate the enactments relating to the collection and management of the revenues of customs and excise. This includes breaches by individual travellers as well as businesses. It contains forfeiture of goods improperly imported, penalty for improper importation of goods, offences in relation to exportation of good..s, offences in relation to exportation of prohibited or restricted goods, offences in relation to agricultural levies, offences in connection with carriage of goods coastwise, penalty for signalling to smugglers.

Smuggling

Smuggling is a clandestine transportation of goods or persons, such as out of a building, into a prison, or across an international border, in violation of applicable laws or other regulations. Smuggle include the participation in illegal trade, such as in the drug trade, in illegal immigration or illegal emigration, tax evasion, providing contraband to a prison inmate, or the theft of the items being smuggled. Examples of non-financial motivations include bringing banned items past a security checkpoint (such as airline security) or the removal of classified documents from a government or corporate office.

Trafficking in human beings, sometimes called human trafficking, or in the much referred to case of sexual services, sex trafficking – is not the same as people smuggling.

Tax avoidance is the legal utilization of the tax regime to one’s own advantage, to reduce the amount of tax that is payable by means that are within the law.

Tax evasion is an activity commonly associated with the underground economy and one measure of the extent of tax evasion the amount of unreported income, namely the difference between the amount of income that should legally be reported to the tax authorities and the actual amount reported. Both tax avoidance and evasion can be viewed as forms of tax noncompliance, as they describe a range of activities that are unfavorable to a state’s tax system.

Tax avoidance may be considered to be the dodging of one’s duties to society, or alternatively the right of every citizen to structure one’s affairs in a manner allowed by law, to pay no more tax than what is required.