

IMPROVEMENT OF CUSTOMS CONTROL FORMS IS THE KEY TO SIMPLIFICATION OF CUSTOMS PROCEDURES

Abdunor Suyunov

Associate Professor of the Customs Institute of the State Customs Committee
of the Republic of Uzbekistan

Rushana Fakhriddinova

Cadet of the Customs Institute of the State Customs Committee
of the Republic of Uzbekistan

ANNOTATION

This article examines the reforms carried out in the Republic of Uzbekistan in the field of customs affairs, reveals the essence of customs control carried out in relation to goods and vehicles crossing the customs border, the forms of customs control used, the specifics of applying the risk management system based on the recommendations of the World Customs Organization, in the implementation of customs control and customs clearance, the study of recommendations of the Kyoto Convention "On Simplification and Harmonization of Customs Procedures", analysis of the experience of developed countries in the customs clearance of goods in the Republic of Uzbekistan.

Keywords: "From Action Strategy to Development Strategy", "Single Window", customs control, forms of customs control, risk management system, remote electronic declaration posts, World Customs Organization, measures to ensure compliance with customs legislation, simplification of customs procedures.

INTRODUCTION

In recent years, a number of changes have been made in the customs sphere of our country, such as the introduction of an automated risk management system in a full-fledged mode, both when processing cargo customs declarations, and when moving goods across the customs border by road, simplified procedures were launched for passengers when crossing the customs border, to speed up the movement of goods and vehicles across the customs border, a "Single Window" was introduced at border customs posts, and the time for processing a cargo customs declaration was reduced from 3 days to 1 day, depending on the level of risk, remote electronic declaration posts were also created, which, on the one hand, helps to reduce the corrupt activities of customs officials by limiting communication with entrepreneurs outside the information system of customs authorities.

After the start of the quarantine period in 2020, which has also lasted until today, some countries have closed their borders not only for passengers arriving in their countries, but also for goods arriving from partner countries. But the Republic of Uzbekistan did not take such measures, but rather to support, like those who arrived in our country before the start of the Pandemic, but entrepreneurs operating in our country.

As a result of the reforms carried out as a result of the introduction of customs control procedures based on a risk management system and simplified customs control for bona fide

business entities, the average time for customs and cargo operations was reduced by 2.4 times in exports and 1.5 times in imports, as a result of the introduction of the institution of authorized economic operators, 30 business entities were assigned the status, they were granted the right to use simplified procedures when performing customs operations.

LITERATURE AND METHODOLOGY

The need to simplify customs procedures has become the basis for the application of recommendations on the simplification of customs procedures, such as a risk management system, customs audit and forms of customs control, which should facilitate the simplification of customs operations in relation to goods and (or) vehicles imported into our country or exported from the Republic of Uzbekistan. Undoubtedly, the study of the recommendations of the World Customs Organization in the field of application of customs control, the implementation of forms of customs control using the risk management system, the recommendations of the Kyoto Convention, the Customs Code of the Customs Union, the European Union, Azerbaijan and other countries, the practical experience of the Russian Federation, the analysis of national legislation. Also in the course of this article, the scientific works of the works of foreign scientists such as E.V. Mikhalsky "Control after the release of goods", A.V. Agapova, I.A. Gokinaeva, A.A. Meleshkina "Customs audit" direction: implementation for the development of electronic customs", A.P. Dzhapieva "Fundamentals of Customs", representatives of the business sector of the Russian Federation "Forms of customs control: types, procedure and methods - documentary and actual control" by O. Bobkov, the study of which contributed to the study of the process of customs control and the features of the application of customs control forms, as well as ways to improve and introduce into the customs system of our country.

The concept of "customs control" is defined in the Directory of Customs Terms of the World Customs Organization as "measures applied to ensure compliance with laws and regulations, the implementation of which is entrusted to the customs authorities." In ch. 2 "Definition of concepts" of the General Annex of the International Convention "On the Simplification and Harmonization of Customs Procedures" developed by the World Customs Organization (Kyoto Convention), customs control is interpreted as a set of measures carried out by the customs service in order to ensure compliance with customs legislation. A set of measures should be understood as the implementation not only by customs authorities, but also by authorized persons for goods and vehicles of special actions, both documentary and actual, carried out in order to ensure the implementation of customs and other rules applicable to goods. According to international standards, in the implementation of accelerated customs clearance, both the customs authorities and the owner of the goods, or persons representatives of such persons, should be interested.

RESULTS AND DISCUSSIONS

A logical continuation of the reforms, which consist in the transition from "paperless customs" to "electronic customs" and the promotion of the development of "digital customs", which will serve as the basis for the development of the customs administration of our country. As a result of the development of the customs administration of the Republic of Uzbekistan, the scale of

exports of countries is also expanding. For example, in the Samarkand region for the period from January to October 2021, goods worth 345.38 million US dollars were exported, and this, in turn, exceeds the figures for 2020 in the period January-October by 46%, that is, 108.83 million .US dollars. Of these, 28.3% or 97.8 million US dollars are fruits and vegetables, textiles - 84.6 million US dollars or 24.5%, transport and spare parts for it - 27.6 million US dollars or 8, 0% , metals and metal products - USD 21.6 million or 6.3%, Food products - USD 20.7 million or 6.0%; Animal feed - \$17.4 million or 5.0%; other products - 43.3 million US dollars or 12.5%. One of the most important factors in speeding up the customs clearance process is the simplification of customs operations and procedures, as well as the improvement of customs control forms. Currently, in accordance with Article 188 of the current Customs Code of the Republic of Uzbekistan, 12 forms of customs control are applied during the customs control of goods and vehicles.

Forms of customs control are applied to ensure compliance with customs legislation when moving goods and vehicles across the customs border, transportation, storage and processing of goods, timely and correct payment of customs payments, ensuring compliance with economic policy measures, requirements and conditions of customs regimes, as well as suppression and prevention of violation of customs legislation. In accordance with the Customs Code, Customs control is a set of measures carried out by the customs authorities, including using the risk management system, to ensure compliance with the legislation and international treaties of the Republic of Uzbekistan.

Standard 6.1 Chapter 6 in the current convention provides that " All goods, including means of transport, entering or leaving the customs territory, whether or not subject to duties and taxes, are subject to customs control ." All countries that have joined this convention are developing national customs legislation based on the recommendations of the Kyoto Convention. Also, Uzbekistan is on the verge of joining international organizations such as the World Trade Organization, and on December 11, 2020, Uzbekistan is in the status of an observer of the Eurasian Economic Community organization . These reforms in our country require many changes in many areas, including the customs administration of the Republic of Uzbekistan. To achieve this goal, a new version of the Customs Code was developed and submitted for discussion. The new edition provides for the introduction of concepts such as "customs duty", "customs declaration", "tariff regulation measures", as well as new forms of customs control.

With the recent amendments to the Law of the Republic of Uzbekistan "On amendments and additions to the Customs Code of the Republic of Uzbekistan" ZRUz-748 dated February 1, 2022, the Customs Code of the Republic of Uzbekistan also touched upon the forms of customs control. Article 201 of the Customs Code of the Republic of Uzbekistan "control after the release of goods" included control based on audit methods, and the period for conducting a customs audit was extended from 1 year to 3 years.

After joining the Kyoto Convention, as well as for integration into the world economy, and support for domestic entrepreneurs, a number of simplifications are envisaged regarding the process of customs control and clearance of goods. But despite this, there are shortcomings that hinder the improvement of the status of our country in the world economy. Entrepreneurs, trying to get the maximum profit from imported goods, always try to take into account other costs that they will incur with the import of goods from partner countries. But the correct

accounting of these costs is not always possible, since there are various delays at the borders, the occurrence of which cannot be foreseen by the importer. A number of such cases, such as deficiencies in documents, the absence of the fact of preliminary information regarding goods, force majeure and other situations arising through the fault of the carrier or sender in the end lead to delays at the border and within the country during their customs clearance and lead to additional costs, and costs are often passed on to the consumer, resulting in higher prices. To speed up customs control at the border, starting from September 1, 2021, customs control based on a risk management system began at the automobile customs borders. Based on this system, guidance is given for each corridor based on the level of risk. But the need to ensure customs legislation is to conduct a customs inspection of vehicles. If even in the risk management system this vehicle falls into the "green" or "yellow" corridor, upon inspection, the customs officer finds signs of violation of customs legislation, in this case he has the right to transfer the vehicle to the "red" corridor and conduct an inspection. Inspection of goods and vehicles can be carried out by customs officers and declarants. If customs inspection is a form of customs control for customs officers, for declaring persons inspection is one of their rights. Currently, in order to conduct an inspection in order to verify the reliability of the information in the shipping documents, the declaring person submits an electronic application for inspection and, with the permission of the head of the post, can conduct an inspection. According to the State Customs Committee of the Republic of Uzbekistan, during 2019, inspections carried out by customs authorities and declarants amounted to 11,667 times, and the number of inspections in 2020 amounted to 14,476 times, thereby exceeding the figures for 2019 by 2,809, or 24.1%.

Customs inspection is an extreme, but one of the effective measures to ensure customs legislation and requires certain conditions for its implementation. In accordance with Article 195 of the Customs Code of the Republic of Uzbekistan, "Customs inspection provides for the opening of the packaging of goods or the cargo space of a vehicle or containers, containers and other places where goods are or may be located, with damage to the seals, seals or other means of customs identification imposed on them, dismantling, dismantling or damage to the integrity of the examined objects and their parts in other ways.

According to the data, you can be convinced of the need for customs inspection.

Customs inspections carried out in the period 2019-2020 by the Departments of the State Customs Committee of the Republic of Uzbekistan

Year	2019		2020	
	Quantity	Detected inconsistencies	Quantity	Detected inconsistencies
Customs inspection	245239	853	193854	1375

Based on the current legislation, customs inspection is carried out only when the declared goods and (or) the vehicle falls into the "red corridor" in the risk management system. The use of this form of customs control, if for imports is 38.2% of goods cleared, then for exports this figure is 16.3%. Currently, active measures are being taken to reduce the number of CCD (Customs

Cargo Declaration) falling on the red channel. One of these measures is the periodic meetings with entrepreneurs, coverage through mass media about innovations in customs and online consultations for declarants.

In accordance with Article 189, the customs authorities, when applying forms of customs control, are based on the principle of selectivity and are limited to those forms of customs control that ensure compliance with customs legislation.

The most common forms of customs control, both at border customs posts and at posts of foreign economic activity, are oral questioning and verification of documents and information. First of all, conducting an oral survey of authorized persons for goods affects the awareness of this person about the goods, and also conducting a survey at the border with individuals can certainly be the basis for the application of other forms of customs control. But by combining several risk criteria, a risk profile is developed.

Characteristics of the risk of violation of customs legislation by persons crossing the customs border of the Republic of Uzbekistan include:

Personal data;

Appearance;

Conditional travel data;

Accompanied goods (hand luggage, luggage, other goods subject to payments).

Given these characteristics of possible risks, according to the World Customs Organization (WCO) recommendations, the profiling process includes the following steps:

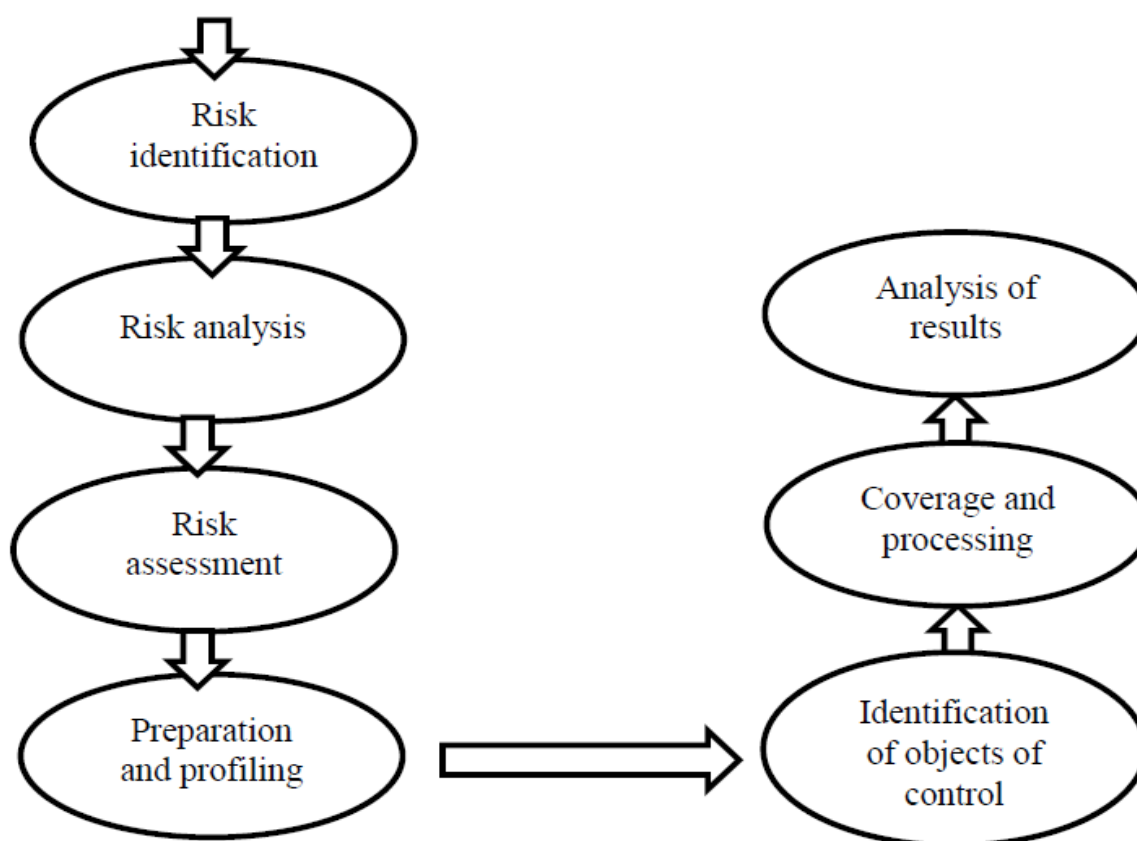


Figure 1. Profiling process according to World Customs Organization (WCO) recommendations

Based on the experience of foreign countries, you can make sure that each country, under customs control, is organized from its own regulatory framework. The Customs Union, which currently includes 5 countries such as Kazakhstan, Russia, Belarus, Armenia and Kyrgyzstan, apply forms of customs control based on the Customs Code of the Customs Union. Customs legislation of the Customs Union establishes the rights and main tasks of these formations, and also formulates the basic principles of their functioning. In accordance with the Customs Code of the Customs Union. When conducting customs control, customs authorities apply the following forms of customs control:

getting explanations;

verification of customs and other documents and (or) information;

customs inspection;

customs inspection;

personal customs inspection;

customs inspection of premises and territories;

customs check.

And also, Article 338 of the Customs Code of the Customs Union provides that, when conducting customs control, depending on the objects of customs control, the customs authorities are entitled, in accordance with this Code, to apply the following measures to ensure the conduct of customs control:

1) conduct an oral survey;

2) request, demand and receive documents and (or) information necessary for customs control;

3) appoint a customs examination, take samples and (or) samples of goods;

4) carry out the identification of goods, documents, vehicles, premises and other places;

5) use the technical means of customs control, other technical means, water and aircraft of the customs authorities;

6) apply customs escort ;

7) establish the route for the transportation of goods;

8) keep records of goods under customs control, customs operations performed with them;

9) involve a specialist;

10) involve specialists and experts from other state bodies of the Member States;

11) require the performance of cargo and other operations in relation to goods and vehicles;

12) carry out customs supervision;

13) check the existence of a system for accounting for goods and maintaining records of goods;

14) other measures to ensure the conduct of customs control, established by the legislation of the Member States on customs regulation.

At this point, one can be convinced of the difference between the Customs Code of the Republic of Uzbekistan and the Customs Code of the Customs Union. If we compare these forms, we can be sure that the forms of customs control used on the territory of the Republic of Uzbekistan in the countries of the Customs Union is a measure to ensure customs legislation.

Forms of customs control in the Republic of Uzbekistan (ST.188 Customs Code of the Republic of Uzbekistan)	Forms of customs control in the Customs Union (ST.322 Customs Code of the Customs Union)
verification of documents and information;	verification of customs and other documents and (or) information;
receiving the information;	getting explanations;
customs inspection;	customs inspection;
customs inspection;	customs inspection;
Personal inspection;	personal customs inspection;
inspection of premises and territories;	customs inspection of premises and territories;
customs control after the release of goods.	customs check.
	Measures to ensure compliance with customs legislation in the Customs Union (ST.338 of the Customs Code of the Customs Union)
oral questioning;	conduct an oral survey
customs identification;	to identify goods, documents, vehicles, premises and other places
accounting, checking the accounting system and inventory of goods and vehicles;	keep records of goods under customs control, customs operations performed with them
checking the labeling of goods;	request, demand and receive documents and (or) information necessary for customs control;
Customs supervision;	carry out customs supervision;
	use the technical means of customs control, other technical means, water and aircraft of the customs authorities;
	apply customs escort;
	establish a route for the transportation of goods;
	involve specialists and experts from other state bodies of the Member States;
	require the performance of cargo and other operations in relation to goods and vehicles;
	appoint a customs examination, take samples and (or) samples of goods;
	check the existence of a system for accounting for goods and maintaining records of goods;
	other measures ensuring the conduct of customs control, established by the legislation of the Member States on customs regulation

Unlike the Customs legislation of the Republic of Uzbekistan, the Customs Code of the Customs Union provides for the application of a number of measures to comply with customs legislation. But what remains in common is that none of the codes provides for the general concepts of “forms of customs control” and measures to ensure customs legislation. Another fairly

reasonable difference between these codes is that if customs escort in the Customs Code of the Republic of Uzbekistan is one of the measures to ensure compliance with customs legislation when transporting goods under customs control, then in the Customs Code of the Customs Union this is one of the measures to ensure compliance with customs legislation. Also, sampling and (or) samples, the appointment of an examination, the involvement of specialists and experts from other state bodies of the Member States is a measure to ensure compliance with customs legislation. In our legislation, sampling and (or) samples are one of the means of implementing the Customs Identification form of customs control, the appointment of an examination and the involvement of experts is one of the rights of customs officials. Since now Uzbekistan is on the verge of joining the Eurasian Economic Community and the world trade organisation, one of the requirements is the further improvement of the regulatory framework in the customs sphere, the introduction of such changes is also provided for in the Kyoto Convention. Also, each country or community in the implementation of customs control is carried out based on possible risks. For example, in accordance with active To the Customs Code of the European Union, when providing customs legislation, the main role is played by the mutual exchange of data on goods and vehicles. In addition, it is specifically emphasized that, "The customs authorities may carry out all the customs control that they deem necessary. Customs control may, in particular, consist of:

inspection of goods, taking samples, checking the data of the declaration of the existence and authenticity of documents, checking the accounts of economic operators and other records, checks of vehicles, checks of luggage and other goods carried by or on persons, conducting official investigations and other similar actions.

Also, the EU (European Union) experience shows that Customs control, with the exception of spot checks, should primarily be based on risk analysis using electronic data processing methods in order to identify and assess risks and develop the necessary countermeasures based on criteria developed nationally, locally and, where it is possible, international levels.

A special role in the customs control of the EU countries is played by control after the release of goods, which consists of checking the accuracy of the information contained in the shipping documents or the customs declaration, checking any documents and data related to operations in relation to the goods in question or to previous or subsequent commercial operations with these goods. These authorities may also inspect such goods and/or take samples if they still have the opportunity to do so. Such checks may be carried out at the premises of the owner of the goods or his representative, any other person directly or indirectly involved in these transactions in a business capacity, or any other person in possession of these documents and data for business purposes.

CONCLUSIONS

In conclusion, we can say that the large-scale reforms carried out over the years of independence have laid a solid foundation for national statehood and sovereignty, ensuring security and law and order, inviolability of state borders, the rule of law, human rights and freedoms, interethnic harmony and religious tolerance in society, created decent living conditions for population and the realization of the creative potential of citizens. Also, the studied experiences of developed countries in the field of attracting foreign tourists, international investment, simplification of

customs administration in the organization of customs control at border customs posts, as well as customs clearance of goods become the basis for large-scale reforms in the field of customs. Development Strategy for 2022-2026 set the goal of bringing the volume of exports to 30 billion. Dollars and the number of foreign tourists up to 7 million. And this, in turn, imposes a special responsibility on the customs authorities. Starting from the period of 2019, the reform of customs administration and procedures began. In particular, corridors of simplified control are organized at customs posts. Today, 95 percent of passengers and 75 percent of cargo pass through them. Instructed to implement in 2022 at the international airports of Samarkand, Tashkent, Fergana and Termez, and from next year - at all airports the "control without a customs officer" system. Being a reliable support for entrepreneurs, the developed strategy for the customs authorities will become a new platform for new reforms that will serve for the prosperity of our country.

LITERATURE USED

1. Convention on the Harmonization and Simplification of Customs Procedures (Kyoto Convention) dated May 18, 1978;
2. Recommendations of the World Customs Organization;
3. Customs Code of the European Union;
4. Customs Code of the Customs Union ;
5. Customs Code of the Republic of Uzbekistan;
6. Law of the Republic of Uzbekistan "On the introduction of additions and amendments to the Customs Code of the Republic of Uzbekistan" ZRUz-748 dated February 1, 2022;
7. Decree of the President of the Republic of Uzbekistan " On the simplification of customs procedures and further improvement of the organizational structure
8. E.V.Mikhalsky "Control after the release of goods"
9. A.V.Agapov , I.A.Gokinaev , A.A.Meleshkin "Customs audit" direction: introduction of electronic customs for development purposes";