

Analysis of the Development of Customs Services Management in the Republic of Uzbekistan

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ABSTRACT

The goal of the modern foreign economic policy of the Republic of Uzbekistan is effective and gradual integration into the world economy. Foreign economic activity in recent years of reforms has become one of the stable and highly profitable sectors of the national economy. Revenues from foreign economic activity form a significant share of the country's gross domestic product and budget revenues of the republic. The development of economic relations of the Republic of Uzbekistan with other countries of the world as a result of global political and economic changes taking place in the republic in recent years, inevitably led to the expansion of trade cooperation between the subjects of foreign economic activity of our country with foreign partners. This was reflected both in the increase in the volume of foreign trade of our country, and in the emergence of new forms of cooperation in this area of the economy. The article also examines the factors that affect the quality of customs services in the Republic of Uzbekistan.

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Improving customs services makes it possible to significantly reduce the time of border crossing, as well as other procedures carried out by regulatory authorities, which is the main indicator for evaluating the activities of customs services at the international level. In the modern world, where economic and political ties between countries are becoming closer, the importance of customs control at border customs posts cannot be overemphasized. This not only contributes to the protection of economic interests and state security, but is also an important element in the development of international trade and attracting investment. Improving customs services is necessary to ensure the security of the State, protect economic interests and prevent the illegal movement of goods. It also helps to improve the business climate and attract investment, as entrepreneurs will have greater confidence in the legality of transporting and importing goods.

Comprehensive economic reforms carried out in our country from the first day of independence to the present day are based on the principles of a market economy, constantly growing foreign trade turnover and full implementation of customs control and registration of a large number of participants foreign economic activity with a limited number of customs authorities, in which the employee spends a lot of effort, time and the need to improve the quality of existing customs services, create new efficient customs services and generally use highly effective tools and methods in customs administration. In order to solve these problems in a timely and rational manner, i.e. to make optimal use of available forces and resources, ensure customs control and clearance without reducing efficiency, save time and costs, and support the development of international trade, a resolution of the Cabinet of Ministers of the Republic of Uzbekistan "On organizing the activities of the state institution "Customs Service" under the State Customs Committee of the Republic of Uzbekistan" was adopted. In accordance with the resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated November 8, 2022 No. 656 "On the organization of the

activities of the state institution "Customs Service" under the State Customs Committee of the Republic of Uzbekistan", the main tasks of the institution are to provide consulting services not prohibited by law: drawing up customs declarations and other documents on the basis of a contract for state organizations, equipping checkpoints control and technical means crossing the border and ensuring their use (provision of services and repairs); provision of paid services for the use of control and technical means; carry out construction and installation works in the customs control zone independently or jointly with other organizations on the basis of private partnership, etc.

In the context of the formation of market relations, the issues of improving the service customs taking into account the requirements of globalization processes are brought to the fore. Under these conditions, the formation and development of our own customs services management system, the development of principles and ways of integration is associated with reducing the costs of foreign trade participants, the use of international regulatory legal acts and market instruments for regulating the customs services market, its segments and foreign trade in general.

The solution of these issues involves the development of scientifically based recommendations for the development of the functioning of the customs system that meets international norms and regulations, providing customs services, including services for customs examination of goods, while strengthening the role of customs control in order to ensure economic security and protect the economic interests of Uzbekistan.

In general, the analysis shows that the customs services market occupies one of the leading places in the structure of the national economy, and has become an essential element of its effective functioning and further development. The developed customs system of the Republic of Uzbekistan contributes to the formation of an economic environment, conditions for competition, saturation of the domestic market with goods and services taking into account real demand, introduction of innovations in the customs control system, as well as the development of the institute of customs expertise.

At the current stage of development of the customs service of the Republic of Uzbekistan, special attention is paid to the creation and development of a material and technical base for conducting analytical studies of goods, as well as training specialists in this field.

In the Republic of Uzbekistan, the period of formation of the customs laboratories of the Customs Service under the Government of the Republic of Uzbekistan and the accumulated scientific, methodological and production potential of the created laboratory, which generally allows meeting the needs of customs authorities in customs examinations and research, have basically ended. At the same time, taking into account this stage of development of export-import relations, in particular, the complication of forms of falsification of declared goods and shipping documents, the customs laboratory is forced to strengthen expert and forensic activities, as well as carry out research work in the field of creating know-how that allows identifying false declarations, stopping the facts of illegal crossing of the customs border, strengthen the work on intellectual property assessment, determination of the country of origin of goods.

A comprehensive analysis of the theoretical, methodological and practical foundations of the study of the functioning of customs authorities shows that there is a lack of scientifically based approaches to the evaluation of services for customs examination of goods, which leads to such undesirable consequences as damage in the socio-economic and sanitary-environmental spheres, loss of profit, reduced investment efficiency, losses in concluding contracts. export-import transactions, reduction of the resource base, etc. All this requires the development of scientifically based methods of analysis, evaluation and organizational mechanism for the provision and management of services for customs examination of goods during customs control, the development of the institute of customs laboratories and the activities of customs organizations.

Uzbekistan is undergoing important economic, social and political reforms and changes. Thanks to comprehensive and deep economic reforms, the economy of Uzbekistan has become more dynamic, and the standard of living of the population has significantly increased. The reforms improved the investment climate, eliminated major market distortions, and opened up the potential of private entrepreneurship. As a result, Uzbekistan's economy has become much more open and market-oriented.

Growth in both domestic and foreign investment, as well as growth in domestic consumption, contributed to real GDP growth from 4.5 percent in 2021, to 5.4 percent in 2022, and further to 5.6 percent in 2023. This is also evidenced by the indicators of foreign trade turnover. According to the results of January-December 2023 the republic's foreign trade turnover reached 42.1 billion US dollars, which, compared to the same period in 2022, increased by 5.8 billion US dollars (an increase of 16.0 %).

The goals are set to liberalize and expand business activities, attract foreign direct investment, increase the export potential of national products and enter the world market, overcome bureaucratic barriers and create favorable conditions for entrepreneurs, the successful implementation of which largely depends on the effective activities of customs authorities.

In order to reform customs administration, further improve and increase the efficiency of customs authorities, Decree No. UP-6005 of the President of the Republic of Uzbekistan dated 05.06.2020 approved the Concept for reforming customs Administration and improving the efficiency of the State customs Service of the Republic of Uzbekistan in 2020 — 2023. One of the directions of this concept is to improve the implementation of the fiscal function of customs authorities, simplify the implementation of the State Customs Service of the Republic of Uzbekistan. tariff and non-tariff regulation of foreign economic activity.

Customs services have a significant impact on the economy of the country as a whole, and the economic interests of the state are largely determined by the effectiveness of fiscal policy.

The fiscal function of customs authorities is based on the correct calculation and timely payment of customs duties, the application of new methods of work in this area and the use of modern information and communication technologies for these purposes.

Customs authorities are an important link in the revenue side of the State Budget of the Republic of Uzbekistan, as evidenced by statistical data.

The Concept also addresses the issue of providing high-quality customs services to foreign economic activity participants. The customs service as an instrument of customs and tariff regulation is widely used by countries in order to implement trade policy, create conditions for progressive changes in the structure of production, and rationalize the commodity structure of imports. Therefore, this issue is regulated by a number of international treaties and agreements that define on a multilateral basis the principles, rules and conditions for providing customs services for the release of goods for free circulation. In the Republic of Uzbekistan, the legal regulation of benefits for the payment of customs duties is carried out at the level of the country's customs legislation. The need to assess the impact of customs services for the release of goods on free circulation on the volume of foreign trade and on the national economy as a whole justifies the relevance of the topic under consideration.

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