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# WAYS TO IMPROVE CUSTOMS ADMINISTRATION IN THE REPUBLIC OF UZBEKISTAN



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**Abstract:** This article examines recent innovations in the customs system and analyzes the key challenges of customs administration in the Republic of Uzbekistan. Based on international experience, practical ways to improve the efficiency of customs administration are proposed.

**Key words:** customs administration, customs authorities, participants in foreign economic activity, customs services, analysis.

**Annotatsiya:** Ushbu maqolada bojxona tizimidagi so'nggi yangiliklar ko'rib chiqilib, O'zbekiston Respublikasida bojxona boshqaruvi sohasidagi mavjud muammolar tahlil qilinadi. Shuningdek, xalqaro tajribani hisobga olgan holda bojxona ma'muriyatini takomillashtirishning samarali yo'llari taklif etiladi.

**Kalit so'zlar:** bojxona ma'muriyati, bojxona organlari, tashqi iqtisodiy faoliyat ishtirokchilari, bojxona xizmatlari, tahlil.

**Аннотация:** В данной статье рассматриваются последние нововведения в таможенной системе и анализируются основные проблемы таможенного управления в Республике Узбекистан. На основе международного опыта предлагаются практические пути повышения эффективности таможенного администрирования.

**Ключевые слова:** таможенное администрирование, таможенные органы, участники внешнеэкономической деятельности, таможенные услуги, анализ.

## INTRODUCTION

Ensuring transparency and accessibility of public services in the field of foreign economic activity (FEA), achieving an import-export balance, and implementing economic transactions while taking into account the economic interests of the country are among the most important conditions for the accelerated development of entrepreneurial activity, the increase of investment and export potential, and the improvement of living conditions and quality of life of the population.

At the same time, the full implementation of the reforms being carried out is hindered by the persistence of complex procedures and lengthy timeframes for customs control and clearance, as well as by instances of corruption and abuse of power among customs officials in the Republic of Uzbekistan.

The customs system of the Republic of Uzbekistan faces a number of key challenges in the medium term, including accelerating the customs clearance process, reducing corruption risks, increasing business confidence in the customs service, and ensuring that the customs service is adequately resourced with high-quality infrastructure and modern technologies.

## LITERATURE REVIEW

An analysis of existing literature on customs activities demonstrates the ongoing need to improve approaches in line with modern principles, transit regimes, and the evolving requirements of the customs system. Studies devoted to customs administration indicate that, for many years, customs operations in the country have been developing under conditions of economic transformation, increasing foreign trade volumes, and growing integration into international economic relations.

Although most of the conducted research is based on national characteristics and the specific features of the domestic customs system, it is also important to acknowledge the contributions of scholars who have made a significant impact on the development of the theoretical and methodological foundations of customs work. Their studies focus on issues such as customs regulation, customs control mechanisms, institutional development, and the modernization of customs services.

Among the scholars who have made a notable contribution to the formation and development of customs theory are A. Achilov, A. Akhlimirzayev, S. Shomirzayev, H. Ismoilov, Sh. Mamatov, U. Dadabov, Sh. Musayeva, and others. Their scientific works serve as an important methodological basis for further research aimed at improving customs administration in accordance with international standards and best practices.

## RESEARCH METHODOLOGY

The study employed a systematic approach, marketing analysis, benchmarking, and digital metrics. Mass surveillance methods were applied to collect and analyze data obtained from social media platforms.

## ANALYSIS AND RESULTS

A retrospective analysis of the development of foreign economic activity makes it possible to identify general patterns of phenomena and processes within the complex system of legal regulation in this area. Customs administration is defined as the activity of authorized entities in the field of customs affairs aimed at achieving the goals and objectives established by customs legislation, related to the efficient and high-quality cross-border movement of goods across the customs border. Therefore, customs administration is becoming a crucial factor in integration processes.

Improving and increasing the efficiency of customs administration elements, as well as the management of customs administration, is a key task in the implementation of integration processes, especially at the initial stages of establishing regional associations. There is an objective need to study customs administration, identify untapped potential, and develop an integration model for customs administration, which would intensify foreign trade processes and, accordingly, stimulate integration activity.

In order to improve the activities of customs authorities and the customs administration system based on generally accepted international norms and standards, as well as to create favorable conditions for the active and accelerated development of entrepreneurship and tourism, the Decree of the President of the Republic of Uzbekistan "On Measures to Radically Improve the Activities of the State Customs Service of the Republic of Uzbekistan" was adopted on April 12-2018. This Decree reflects the following key areas of reform of the customs authorities of the Republic of Uzbekistan:

- clear definition and delineation of tasks and functions of customs bodies at all levels, strengthening the coordinating role and methodological assistance of specialized divisions of the central and territorial offices of customs authorities in organizing their effective functioning;
- formation of an intolerant attitude toward corruption within the customs system, strengthening public trust and enhancing the image of the State Customs Service, as well as improving mechanisms for material incentives and social protection of employees;
- training, selection, and placement of personnel with high professional skills, strong moral and ethical qualities, and a sense of involvement in the fate of the Motherland;
- ensuring the completeness and timeliness of payment of customs duties, increasing budget revenues by identifying, studying, and summarizing information on the main forms and methods of illegal import of goods and schemes for evading customs duties;
- transition from "total" customs control to a risk management system that makes it possible, based on comprehensive analysis, to determine customs control objects and reduce administrative barriers for foreign trade participants;
- reduction of the duration of customs procedures at checkpoints across the state border through the introduction of modern forms, methods, and technical means of customs control;
- widespread introduction of modern information and communication technologies aimed at improving the efficiency of all subdivisions of customs authorities and interdepartmental information exchange;

– further expansion of cooperation with customs authorities of foreign countries and international organizations, as well as systematic study and implementation of best practices, international norms, and standards in the field of customs.

This Decree marked the beginning of the systematic implementation of measures aimed at liberalizing foreign economic activity, increasing investment attractiveness, and strengthening the export potential of the country.

At the same time, a number of general problems remain in the field of customs administration that hinder the formation of a favorable investment climate and the development of entrepreneurial activity. Current customs procedures do not fully comply with the requirements of international norms and standards and are associated with excessive financial and time costs for foreign trade participants.

There are virtually no effective mechanisms to encourage compliance with customs legislation by participants in foreign economic activity, to reward conscientious business entities, or to reduce administrative barriers for them. Ineffective and excessive control functions of customs authorities lead to violations of the rights and legitimate interests of business entities. Insufficient use of material incentives for customs officials negatively affects corruption prevention and the overall efficiency of the system.

In this regard, in order to further improve customs administration and simplify customs procedures, enhance the efficiency of customs authorities, eliminate bureaucratic barriers to business development, and improve the investment climate in the country, the Decree of the President of the Republic of Uzbekistan No. UP-5582 “On Additional Measures to Improve Customs Administration and Enhance the Efficiency of the State Customs Service of the Republic of Uzbekistan” was adopted on December 24-2018. This Decree enabled the implementation of an automated risk management system and the approval of a roadmap for improving customs administration in the Republic of Uzbekistan.

The globalization of the world economy and the openness of modern economic systems determine the growing role of international economic integration, which represents a complex, multi-level system. Integration takes place both at the level of individual enterprises and at the state level. The internationalization of commodity markets and the expansion of international production cooperation require the harmonization and unification of foreign trade processes. The most effective instrument for implementing these processes at the regional and global levels is the customs system, with customs administration serving as its core component.

At the global level, the Republic of Uzbekistan prioritizes full participation in the activities of the World Customs Organization. At the regional level, this includes cooperation within integration associations such as the Commonwealth of Independent States (CIS) and the Council of Heads of Customs Services of the CIS (CHCS), as well as obtaining observer status in the Eurasian Economic Union (EAEU).

In developing recommendations for modernizing the customs administration system of the Republic of Uzbekistan, approaches used in foreign countries are considered. A country’s membership in customs unions and other economic and political organizations that impose specific requirements on national customs services has a significant impact on the parameters of the customs administration system, particularly within the framework of the World Customs Organization. International practice identifies three of the most scientifically developed, approved, and implemented models of customs service management. Among them, the Singaporean and Swedish models are regarded as the most effective. According to foreign experts, the application of these models led to an increase in GDP by approximately 20 %.

For example, Singapore operates the TradeNet electronic single-window system, which was introduced in 1987 and has proven its effectiveness over time. Interaction between traders and government entities is carried out through a specially authorized state agency, after which information is transmitted to customs authorities, veterinary and sanitary services, tax authorities, and the national banking system. The TradeNet information environment provides benefits for both customs authorities and traders. Users experience reduced time and material costs, contributing to capital savings and increased trade turnover, while the government benefits from enhanced economic security and increased tax revenues.

The efficiency of Singapore Customs is further enhanced through an extensive system of informing foreign traders on various issues related to customs clearance. Through its official website, any participant can obtain comprehensive information on procedures for moving goods across the customs border. Additionally, the Singapore Customs Service has introduced a specialized game application that enables foreign traders to learn customs rules in an interactive format. Information accessibility and transparency serve as key tools in combating corruption, which has long been a priority in Singapore.

In the Kingdom of Sweden, interaction with traders is organized differently than in Singapore, as it occurs directly through the national customs service. Similar to Singapore, Sweden operates a “single electronic window” system, whereby all data from traders is consolidated by the customs authority and subsequently transmitted, upon request, to veterinary and phytosanitary services, tax authorities, and the banking system. A distinctive feature of the Swedish system is the ability for traders to submit customs declarations via simple SMS messages.

Based on the experience of these countries, it can be concluded that one of the key areas for improving customs administration under current conditions is the development of the theory and practice of providing state customs services. This involves the application of modern management technologies, relevant methods, innovative models, and concepts within customs authorities that have proven effective in other service sectors.

Another important challenge in the further development of customs administration is interdepartmental cooperation. In this context, it is necessary to distinguish two levels:

1. interdepartmental information interaction at the national level, that is, information exchange between government bodies;
2. interdepartmental information interaction at the supranational level, that is, interaction between government agencies of different countries in the course of carrying out customs operations within their territories.

Citizens and business entities consider the mandatory implementation of performance assessment criteria for customs authorities to be one of the key aspects of improving and qualitatively enhancing customs administration.

An important task of customs authorities is also to ensure stable positive dynamics in the receipt of customs payments to the budget, strengthen economic security in the field of customs affairs, and prevent fraudulent schemes aimed at evading customs duties.

An effective solution to the problems faced by customs authorities objectively requires the organization of systematic work to prevent offenses and minimize their negative consequences.

The current regulatory framework provides the necessary legal basis for such activities. Therefore, another area for the qualitative improvement of customs administration is mandatory consultation with business entities when establishing customs regulations. The study identified the following initiatives proposed by businesses:

1. updating customs duty rates, including optimization of their types and the application of fixed rates;
2. simplification of the procedure for granting the status of an authorized economic operator, as well as clarification of the types of simplified customs procedures, installment plans, and deferrals of customs payments available to them;
3. systematization of the nomenclature of goods subject to conformity assessment, with a significant reduction of this list and the approval of a unified register;
4. revision, taking into account international standards, of regulatory legal acts governing the procedures for customs declaration and determination of customs value, reduction of the list of documents required for submission to state customs authorities, and completion and simplification of customs declaration procedures.

## CONCLUSION AND RECOMMENDATIONS

Thus, the continuous improvement of customs administration in the Republic of Uzbekistan represents a new opportunity to adapt to changing conditions. Assessing the performance of customs authorities is particularly important and requires a comprehensive and systematic approach, taking into account the complexity and specific nature of customs activities in the Republic of Uzbekistan.

Further improvement of the entire customs and transport system is also necessary, including the adaptation of infrastructure and logistics processes. As the Republic of Uzbekistan integrates into the global community, the customs service will focus on developing a customs administration system that should become an effective instrument for influencing the domestic market.

The effective functioning of the customs mechanism for economic regulation is possible only with a strong political commitment to reforming the foreign trade sector and achieving an appropriate level of institutional development of customs authorities. In order to strengthen the customs service as an institution implementing the state's economic and social policy through customs regulation methods and instruments, the following measures are required:

- bringing the competencies of customs authorities and the tasks to be solved into line with international practice;
- creating a customs infrastructure that takes into account the directions and volumes of trade flows and allows for the application of any form of customs control within a short time frame;
- developing a system for training and retraining personnel, including the use of targeted programs and training modules aimed at teaching modern methods of customs administration.

These relatively standard measures, the implementation of which would enable a qualitatively new level of national customs administration, are currently difficult to realize in many respects and require the search for prompt and constructive solutions.

Determining the nature and content of the main areas of customs activity, as well as assessing the customs services of the Republic of Uzbekistan based on the principles of methodological diversity and close cooperation

with the customs services of the member states of the Eurasian Economic Union (EAEU), allows us to conclude that there is an objectively urgent need to restructure customs policy as an essential condition for strengthening state authority.

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