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**ISSUES TO IMPROVE THE ROLE OF CUSTOMS AUTHORITIES IN ENSURING ECONOMIC  
SECURITY OF FOREIGN ECONOMIC ACTIVITY OF OUR STATE**

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**ABSTRACT**

*It is necessary for each state to ensure its economic security while protecting its national security. The article highlights the role and importance of customs authorities in ensuring economic security in the foreign economic activity of the state. Also, the ongoing reforms of the state in the activities of the customs authorities and their results were analyzed. The important tasks facing the customs authorities in the development of foreign economic activity of the state and ensuring its security have been identified.*

**KEYWORDS:** Economic security, foreign economic activity, customs duties, foreign trade turnover, customs posts, risk management system, customs audit, shadow economy.

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**Introduction**

Protecting the economic interests of an independent state is one of the important issues facing it. The concept of economic security includes the components necessary to maintain and develop the stability of the country's economy. One of the most important elements of the market infrastructure in ensuring the economic interests of the state is the customs service. Because by participating in the regulation of foreign trade turnover and performing fiscal functions, the customs service regularly contributes to the formation of state budget revenues and thus contributes to solving economic problems. Through prudent protectionist measures, the customs service protects the national industry.

Also, in the context of globalization of the world economy and liberalization of foreign economic activity, sustainable, high-speed and balanced macroeconomic development of the country, continuation of structural reforms in the economy and modernization of its leading sectors, technical and technological re-equipment, active attraction of foreign investment. The role of customs in the implementation of the key factors of foreign economic security is invaluable - the consistent development of infrastructure, comprehensive development of infrastructure, employment and the creation of new jobs.

Therefore, President Shavkat Mirziyoyev at a meeting with the customs authorities on February 17, 2022 on "Further improvement of customs administration in 2022 and the

transformation of the industry into a corruption-free system" said *"The customs system is a bridge connecting our country to the world economy"*<sup>1</sup>.

### Literature Analysis and Methods

Today, no country can achieve effective economic development if it is completely isolated from the outside world and wrapped in its own shell. Therefore, each country is integrating into the world economy, taking into account its national interests. This, in turn, necessitates the commitment to openness of the economy and the identification of alternative ways of cooperating with the world economy while ensuring economic security. Therefore, it is important to strengthen the focus on foreign economic security based on the experience of developed countries, to study, analyze and strengthen this area with regulatory documents. In addition to economic tools and measures, political, legal, economic and organizational measures against corruption, organized crime and the shadow economy are used to ensure economic security, including external economic security. At the same time, economic authorities and law enforcement agencies work together and in cooperation.<sup>2</sup>

Foreign economic activity is the exchange of goods and services, the implementation of various forms of economic and scientific-technical cooperation, the organization of rational production through international currency and financial and credit operations, and thus the economy of team labor. Foreign economic activity is the process of realizing foreign economic relations in different ways. The Law of the Republic of Uzbekistan "On Foreign Economic Activity" of May 26, 2000 defines foreign economic activity as the establishment of mutually beneficial economic relations with legal entities and individuals of the Republic of Uzbekistan, as well as international organizations; development activities<sup>3</sup>."

According to Article 9 of this Law, there are the following main areas of foreign economic activity: Figure 1.

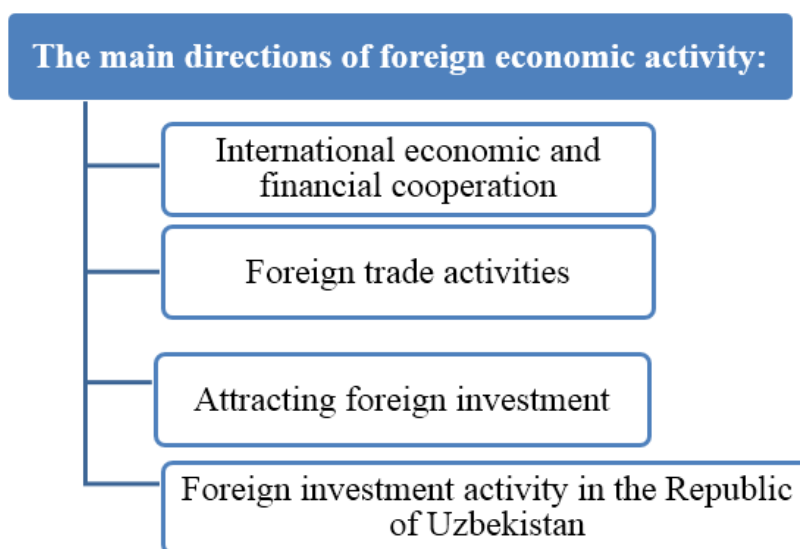


Figure 1

<sup>1</sup> Our President Shavkat Mirziyoyev 's speech at the meeting with the customs authorities on February 17, 2022 on "Further improvement of customs administration in 2022 and the transformation of the industry into a corruption-free system"

<sup>2</sup>Abulqosimov X.P. Economic security. - T., Academy. 2006. - 74 - b.

<sup>3</sup> Law of the Republic of Uzbekistan "On Foreign Economic Activity" of May 26, 2000 (new edition). New laws of Uzbekistan. T.: Adolat, 2001. 71 p.

Foreign economic security and customs security are aimed at satisfying the economic interests of the state, which play an important role in economic security. Foreign economic and customs security are concepts that intersect but do not merge. Customs Security means the state of protecting the economic interests of the state in the field of customs, regardless of any threats. The customs authorities provide the following functions in different external and internal conditions:

- ❖ controls the movement of goods and means of transport across the customs border;
- ❖ protects the rights, freedoms and interests of entrepreneurs;
- ❖ ensures the implementation of customs procedures in accordance with the established legislation;
- ❖ ensures correct and complete collection of customs duties and taxes;
- ❖ customs control and clearance with the use of customs tariff and non-tariff measures Procedures for clearance and non-tariff regulation of customs control and customs application with the application of customs tariff measures;
- ❖ performs other tasks assigned to it to control smuggling and customs violations, as well as to carry out effective customs control.

The state regulates foreign economic activity through customs tariff and non-tariff measures, protects newly established sectors of the local economy and generates state budget revenues. Tariff rates for goods imported into and exported from the Republic shall be established after receipt of the relevant customs duties and transferred to the state budget. Customs tariffs are a set of rates of customs duties applied to goods and means of transport crossing the customs border in order to ensure economic security and systematized by the competent authorities of the state.

In addition, exemptions from customs duties apply to enterprises in key sectors of the economy in the import of machinery, equipment, accessories and other goods that are not produced or insufficient in the country. The main goal should be the development of production in the country, the expansion of commodity production, financial support for enterprises producing import-substituting, export-oriented goods.

Most developing countries rely on customs duties rather than income taxes to finance government functions. Without the revenue collected by customs administrations, developing countries would have spent more time financing their government. Although many developed countries do not have customs duties as the main financier of expenditures, in all countries at the initial stage of the development process, customs duties played a major role in financing the state.

In addition, the implementation of effective customs control by the customs authorities, which contributes to the development of foreign economic activity of the republic, is one of the main factors affecting foreign trade turnover.

Therefore, the principles of customs control and clearance should be improved in accordance with international standards, ie the collection of all necessary information on goods and means of transport crossing the customs border, their analysis and, on this basis, the payment of

customs duties on goods. It is necessary to accelerate and ensure transparency in the process through the introduction of modern information technologies.

### **Analysis and results**

At the current stage of development, the Republic of Uzbekistan attaches great importance to the development of the customs authorities. The activities of the current customs authority are radically different from 10 years ago. As a clear example of this, we can see that over the past five years, the country's foreign trade turnover has doubled - from \$ 24 billion in 2016 to \$ 42 billion in 2021. The five -year development strategy also envisages increasing exports to \$ 30 billion and the number of foreign tourists to 7 million. This requires a great deal of responsibility from the customs authorities.

has carried out extensive work on reforming the customs authorities, increasing their efficiency and the introduction of advanced, modern information and communication technologies in their activities . Including:

- the procedure for "general" customs control of goods and means of transport has been abolished, and a risk management system has been introduced, which provides for their customs control on a competitive basis;
- the institute of authorized economic operators was introduced;
- the time for customs clearance and release of goods has been reduced several times;
- border customs posts have been equipped with modern inspection complexes of the world 's leading manufacturers .

Thanks to the reforms carried out by the government to develop the customs sector, "green corridors" have been introduced at customs posts, through which 95% of passengers and 75% of cargo pass through, and 60 types of permits previously obtained from 12 offices "As a result of which the time of customs clearance was reduced to 10 times. This has led to an increase in the foreign trade turnover of our country. From the above results, we can see to what extent the customs sector in our country is digitalized.

The customs authorities also have a role to play in combating the shadow economy . A number of targeted measures are being taken in the customs system to reduce the human factor through the use of digital technologies, to ensure the collection of customs duties, to identify and curb the main forms and methods of smuggling of goods. In particular, in 2020, the State Customs Committee developed 13 information systems and 13 interactive services, bringing the total number of automated information systems to 63 and interactive services to 30. In addition, 82.9% of exports and 62.4% of imports were simplified through the automated information system "risk management". The number of reviews decreased by 1.7 times and the efficiency increased by 2 times. Time consumption decreased by 4.5 times in exports and 2 times in imports.

Thanks to the introduction of the newly established customs audit in our country, it is possible to ensure the completeness of customs revenues and reduce the causes of debt. As a result of a sharp decrease in the number of violations of customs legislation by business entities, it leads to a reduction in the application of liability measures provided by law.

From now on, the post-customs inspection of goods released for free circulation will be selected through the automated information system "Customs Audit".

As a result of the launch of this system, the possibility of comprehensive inspection of goods after their release within the framework of risk principles, the entry of goods into the customs border and the reduction of control measures in the process of customs clearance. Now the goods imported by the entrepreneur are processed through an automated program and released in a short time without human intervention. The Customs Audit program then assigns the task of selecting and inspecting the risk object using analytical methods.

The system provides opportunities for honest entrepreneurs and reduces the time spent on customs control and clearance of goods. On the contrary, it implies full customs control over dishonest business entities that attempt to violate the requirements of the law.

At present, in order to eliminate corruption in the customs sphere, the head of state said, **"Customs should be a model for other countries."**<sup>4</sup> he emphasized. Therefore, a "corruption-free" program is being implemented in the customs system. The following work is being done to introduce a modern compensation system in the industry:

- From May 1, the cargo declaration will be removed from the posts and will be carried out remotely, without direct communication with entrepreneurs;
- From September 1, all electronic customs services will be provided through a "single window" system;
- by the end of the year, an electronic system will be launched, which will fully cover the customs inspection process.

In general, issues such as further simplification of customs procedures, reduction of the human factor through the widespread use of digital technologies in the customs system, the implementation of modern information systems based on risk management principles of customs control are being studied. According to the plan, a program is being developed to increase the digitization of customs services to 70% by 2022 and 100% by 2023.

All this has laid the foundation for the effective implementation of the tasks assigned to the customs authorities to ensure the economic security of our country, as well as for our country to occupy high positions in international rankings.

## **Conclusion**

The development of mutually beneficial relations of the Republic of Uzbekistan with foreign countries, as well as international trade and financial organizations, various economic developments in the world economy, the constant improvement of the main tasks of the customs service to ensure economic security. The main focus should be on simplification of customs control and clearance of goods and means of transport, ensuring full and quality collection of customs duties, effective fight against smuggling and violations of customs legislation.

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<sup>4</sup> Our President Speech by Shavkat Mirziyoyev at the meeting with customs authorities on February 17, 2022 on "Further improvement of customs administration and transformation of the industry into a corruption-free system in 2022"

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The simplification of customs control over the movement of goods and vehicles across the customs border, as well as regular research in this area.

In addition, the customs service performs important functions such as importing raw materials, goods, currency, services and capital, establishing state control over their export, regulating foreign economic activity, supporting national production, increasing state budget revenues. At the same time, it protects the economic interests of the country at the level of its competence and ensures its economic security. To this end, an attempt was made to identify the following important tasks facing the customs authorities:

First, in the process of preparing for Uzbekistan's accession to the World Trade Organization, the Eurasian Economic Community, the gradual harmonization of mechanisms for regulating foreign economic activity, legal, administrative, organizational and technical aspects of international customs affairs. standards need to be improved. Reforms should be based on the principle of identifying, reducing and further simplifying customs administration of administrative restrictions that hinder participants in foreign economic activity or affect the pace of movement of goods;

Second, the work of customs, in particular, the use of modern inspection, monitoring techniques and equipment in the implementation of customs control, the creation of a single local system of external information exchange, full digitization of the system through information processing technologies and rapid communication, interdepartmental and interstate technology work should be organized on the basis of programs. In general, given the important role of the customs authorities of the Republic of Uzbekistan in ensuring economic security, it is necessary to further use its potential and further strengthen its capacity, carry out science-based reforms based on the priorities and principles of the country's development.

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