

The role of customs payments in ensuring economic security in foreign trade

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Annotation. The article reveals the role and essence of customs payments in ensuring economic security in foreign trade, analyzes customs payments used in regulating foreign trade of the Republic of Uzbekistan. Scientifically based proposals and recommendations were also made to improve the efficiency of the use of customs duties in ensuring economic security.

Key words: customs payments, foreign trade, value added tax and excise tax, customs payment rates, state budget, goods, foreign economic activity, economic security.

Ensuring economic security is important for any country. Ensuring economic security affects the sustainable development of the country and leads to the effective use of its potential. It also describes the macroeconomic category and the national economy of a particular country at the level of the national economy, this means that there is risk in the market system and that even the national economy is not exempt from it, and it must be avoided.

The main criterion for economic security is the continuous provision of the country's needs. The state intends to provide itself as much as possible with its own products and services, and secondly, to continuously import at competitive prices goods and services that cannot be created in the country.

By regulating foreign economic activity, customs payments solve such problems as ensuring an effective structure of foreign trade, protecting domestic producers from unhealthy foreign competition, generating state budget revenue, and ensuring economic security in foreign trade.

Article 3 of the Law of the Republic of Uzbekistan "On the State Customs Service" states that one of the main tasks of customs authorities is the collection of customs payments on goods moved across the customs border. [1].

Currently, one of the main tasks of customs authorities is the formation of revenue from the state budget through the collection of customs payments.

By Decree of the President of the Republic of Uzbekistan dated September 11, 2023 No. 158 on the strategy "Uzbekistan - 2030" sets goals and performance indicators for the development of our country until 2030.

In that:

"The 45th goal is to "double the size of the economy by 2030 and include it in the ranks of "upper middle income countries""

-Performance indicator in 2030: Ensuring annual inflation at the level of 5-6 percent by 2030 by continuing structural reforms aimed at mutual coordination of monetary, fiscal and foreign trade policies and improving the competitive environment in the market of goods and services;

Goal 46. "Ensuring budgetary stability and effective management of government obligations"

- Performance indicator for 2030: Ensuring the consolidated budget deficit is less than 4 percent of GDP in 2024 and less than 3 percent in subsequent years" [2].

Based on the tasks set in the above strategy, a study of the role of customs duties in regulating foreign trade in ensuring economic security, an analysis of the mechanisms for collecting customs duties when filling the state budget, as well as the development of conclusions and proposals for improving their application. are among the pressing problems of our time.

The essence of economic security is defined differently by different scientists, in particular, Doctor of Economics, Professor Kh. Abulkasimov studied the views of all scientists in this direction and showed that the concept of “economic security” can be defined as a set of conditions and factors that ensure the independence of the national economy, its stability, strength, ability to constantly renew and improve. [3].

Scientists around the world have expressed different opinions about the importance of customs payments and the theoretical basis for their use in regulating foreign trade. Including:

D.A. Slepov and E.V. Chuikov - customs payments are calculated by customs officials and are a source of replenishment of part of the federal budget revenues[4].

V. Yu. Zhukovets - customs payments mean the sum of all fees that must be paid by a person to the customs authorities when moving goods across the customs border of the Customs Union [5].

O.Yu. Bakaeva defines customs payments as mandatory payments that are collected by customs authorities in the prescribed manner and act as taxes paid when moving goods across the customs border of the Customs Union, as well as taxes going to the budget and non-tax revenues [6].

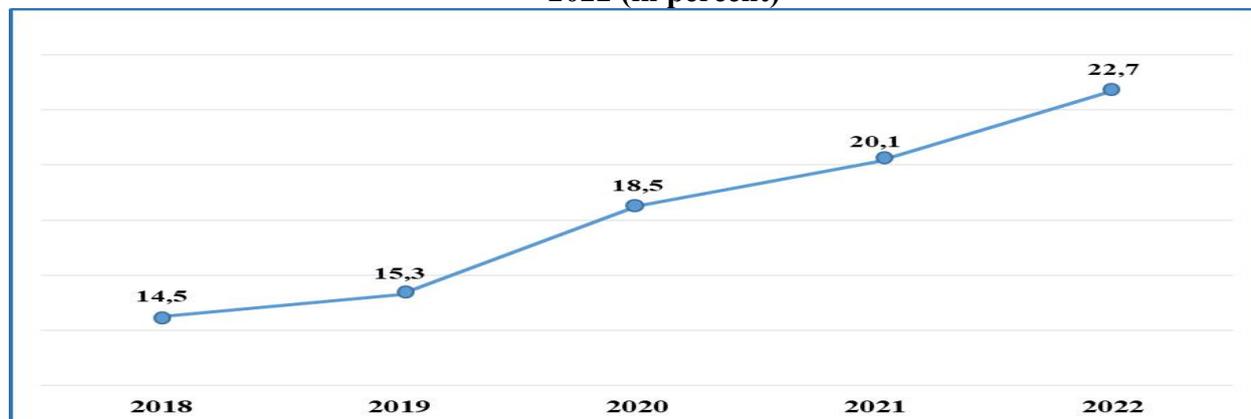
Customs payments are fees charged to the state budget for goods transported across the customs border. The types and rates of customs duties may vary depending on the legislation of each country. Customs duties in the Republic of Uzbekistan include customs duty, excise tax, value added tax and customs duties.

Based on the above, we see that incorrect collection of customs duties when regulating foreign trade has a negative impact on the country’s national economy, hinders its development and increases the level of economic security.

Customs payments are considered the main source of state budget revenue, and their share is increasing every year. This figure was 14.5% in the Republic of Uzbekistan in 2018 and 22.7% by 2022. During this period, this figure increased by 8.2%. . (Diagram 1)

Diagram 1.

Proportion of customs payments in state budget revenues of the Republic of Uzbekistan in 2018-2022 (in percent)



Source: made by the authors based on data from the Customs Committee of the Republic of Uzbekistan.

Collection of customs payments on goods transported across the border of the Republic of Uzbekistan is one of the main conditions in the customs clearance process. The correct application of

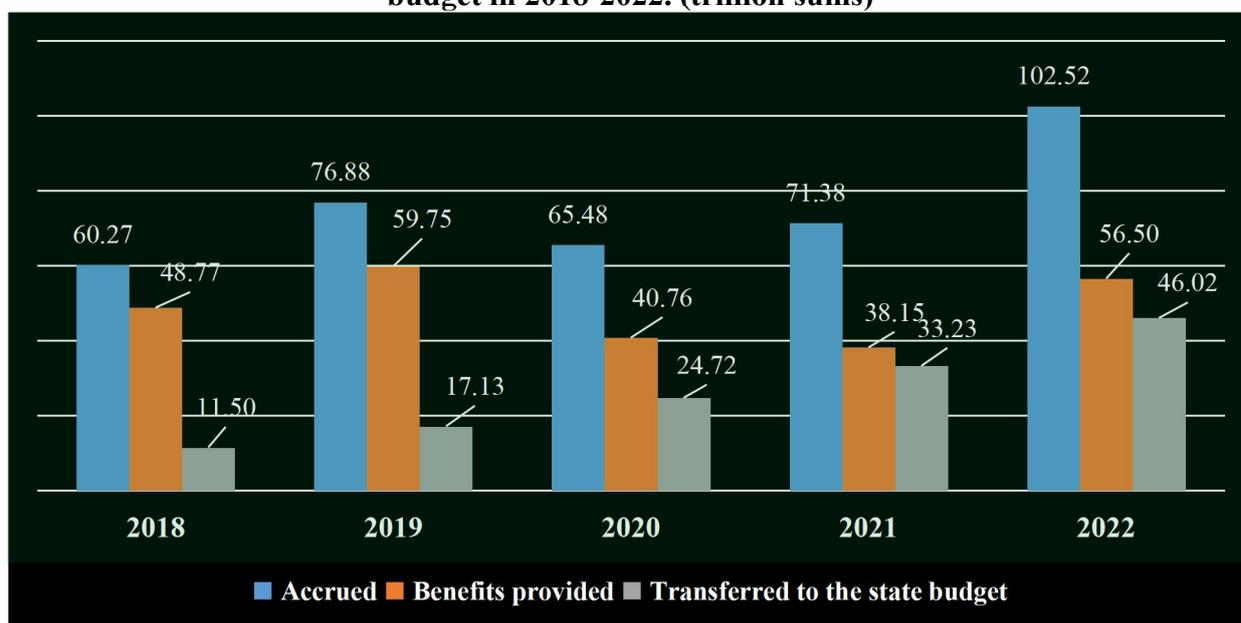
customs payments directly affects the effective development of the economy due to the receipt of funds in the revenue side of the country's budget.

The amount of customs payments collected in the Republic of Uzbekistan is also increasing every year. The analysis shows that during 2018-2022 this figure increased by 2.2 times. (Diagram 2).

The increase in customs payments was influenced by the following factors: an increase in the volume of imported goods, an improvement in determining the customs value of goods, a change in the rates of customs duties, a change in the exchange rate of freely convertible currency, the effective use of an automated information system in the customs field, as well as improvement of the regulatory framework in the customs field.

Diagram 2

Analysis of accrued, provided benefits and transferred customs payments to the state budget in 2018-2022. (trillion sums)



Source: made by the authors based on data from the Customs Committee of the Republic of Uzbekistan.

In 2022, the total volume of customs payments in the Republic of Uzbekistan included: value added tax 83.9%, import customs duty 12.6%, excise tax 0.7%, other payments 2.8%. In 2018, these figures amounted to 74.5% respectively., 16.1, 4.6. and 4.5 percent. Over these years, the share of import duty decreased by 3.5%, excise tax by 3.9%, customs duties and others by 1.7%, and value added tax, on the contrary, increased by 9.4%.

It should be noted that over the past five years, the volume of benefits provided to the state budget regarding the payment of customs duties has been increasing from year to year. If we compare the amount of benefits provided in 2018 with the amount of benefits in 2022, then during this period this figure increased by 1.5 times (Diagram 2).

The reason for the increase in customs duty benefits was the modernization of production, localization programs and an increase in preferences for goods produced in countries that have created a free trade zone with the Republic of Uzbekistan.

Today, as a result of the created opportunities for entrepreneurs and benefits on customs duties, the volume of foreign trade in the Republic of Uzbekistan has increased significantly and its effective structure is ensured (Table 1). In particular, in 2018, the foreign trade turnover of the Republic of Uzbekistan amounted to 33.4 billion US dollars and in 2022 it will amount to 50.0 billion US dollars.

Over these years, this figure increased by 1.5 times, exports increased by 38.8%, imports increased by 57.4%.

Table 1
Dynamics of development of foreign trade turnover of the Republic of Uzbekistan in 2018-2022. (billion US dollars)

No	Years	2018	2019	2020	2021	2022
1	Foreign trade turnover	33,4	41,7	36,2	42,1	50,0
2	Export	13,9	17,4	15,1	16,6	19,3
3	Import	19,5	24,3	21,1	25,5	30,7

Source: made by the authors based on data from the Customs Committee of the Republic of Uzbekistan.

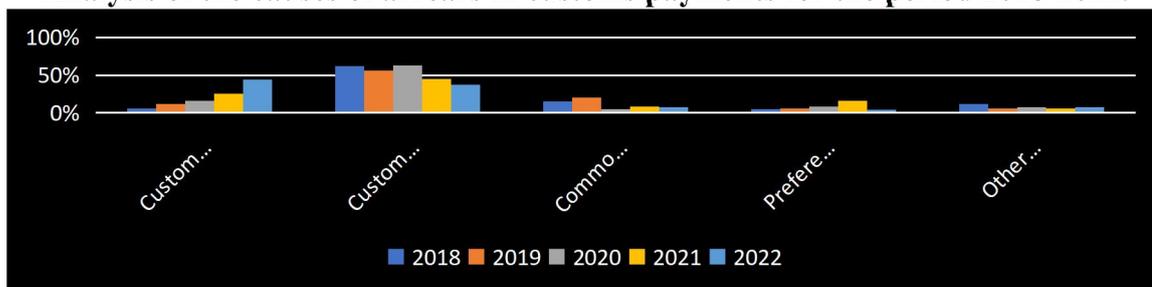
To summarize, factors influencing the size of customs payments and their completeness of collection, as well as the risk of paying customs payments, can be divided into two groups: direct and indirect.

Factors influencing directly: code of goods in the nomenclature of foreign economic activity, customs duty rates, customs value, quantity of goods, ceountry of origin, customs payments benefits, exchange rate, year of production, indirect influencing factors: quantity and composition. imported goods, quality of goods, state of digitalization of collection of customs duties, knowledge and skills of customs workers, popularization of customs procedures among participants in foreign economic activity, improvement of rules for calculating and collecting customs payments.

As a result of ineffective or incorrect use of factors influencing customs payments, arrears in customs payments arise.

An analysis of trends in the occurrence of debt on customs duties after the release of goods for free circulation in the period 2018-2022 shows that in these years additional debt, calculated due to incorrect determination of the customs value of goods, increased. by 38.0%, on the contrary, incorrect application of benefits increased by 25.0%, incorrect TN TIF code, detection decreased by 8.0 percent, incorrect distribution of benefits - by 1.0 percent, other reasons - by 5.0 percent (Diagram 3).

Diagram 3.
Analysis of the causes of arrears in customs payments for the period 2018-2022.



Source: made by the authors based on data from the Customs Committee of the Republic of Uzbekistan.

In order to increase the efficiency of the application of customs payments to ensure economic security in foreign trade, it is proposed:

- to fully take into account each of the above factors and improve the risk profile and indicators in this direction while increasing the collection of customs payments;
- complete digitalization of the processes of calculation, collection and transfer of customs payments to the state budget;
- revitalization of work on the calculation and collection of customs duties for participants in foreign economic activity, creation of links on the calculation of customs duties on the Internet;
- further improvement of the legal framework for regulating customs payments.

Taking into account the above, measures for the calculation and collection of customs duties, ensuring economic security and financial stability in foreign trade, contribute to the further development of the economy of the any state.

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