

IMPROVING THE MECHANISM FOR CALCULATION AND COLLECTION OF CUSTOMS PAYMENTS

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Annotation

The article analyzes the customs payments charged by the customs authorities of the Republic of Uzbekistan. On the basis of international standards and the experience of foreign countries, proposals and recommendations were made to improve the process of applying and collecting customs payments in our country.

Key words: Customs payments, customs fees, foreign economic activity, international standards, optimization, implementation.

Intoduction

In our country, work on reforming the customs administration, further improving and increasing the efficiency of the customs authorities, and further accelerating the reforms in the field is being carried out consistently. The implementation of generally recognized international norms and standards in the field of customs work into national legislation is accelerating.

The customs sector contributes to the development of foreign trade by creating favorable conditions for the subjects of foreign economic activity in the implementation of export-import operations. In the process of customs clearance, customs procedures are being simplified, and the use of modern information and communication technologies is developing in this direction. Through the introduction of modern and advanced information and communication technologies in the field of customs within the framework of digital customs, the transparency and efficiency of the activities of customs authorities is increasing. Also, the importance and quality of digital services in the field of customs services is increasing.

In the Address to the Oliy Majlis dated January 25, the idea that we still need to do a lot of work to fully ensure the basic principle that "the people should serve the people, not the public bodies, but not the public bodies" is emphasized many times [1]. For this reason, several reforms have been implemented in the customs system of the Republic of Uzbekistan in recent years. The types of interactive services for the participants of foreign economic activity in the implementation of foreign trade and creating convenience for them are increasing in the customs authorities.

According to the current legislation, customs authorities provide one or another type of services for foreign economic participants, customs brokers, customs clearance specialists, customs warehouses and free warehouses, duty-free trade shop owners, customs carriers and other persons and collect customs fees.

Studying the problems of application of customs fees collected by the customs authorities of the Republic of Uzbekistan and their collection, giving suggestions and

recommendations on improving the process of application and collection of customs fees is one of the main urgent issues at the moment.

Literature Review

Resolution No. 374 of the Cabinet of Ministers of the Republic of Uzbekistan on July 30, 1997 "On issues of organizing the activities of the State Customs Committee of the Republic of Uzbekistan" [4]. Based on it, a special fund of customs authorities for material assistance, social protection, development of customs authorities and unforeseen expenses was established and it was determined that it will be formed at the expense of receipts in the form of customs fees and payments for rendered services.

Customs fees are a type of customs payments according to Article 289 of the Customs Code [3].

Customs Duty is a tariff or tax imposed on goods when transported across international borders. The purpose of Customs Duty is to protect each country's economy, residents, jobs, environment, etc., by controlling the flow of goods, especially restrictive and prohibited goods, into and out of the country [16].

According to Article 291 of the Customs Code, it is specified that customs fees shall be levied by customs authorities for the following actions or procedures:

- customs clearance;
- customs clearance outside the places designated for customs clearance and (or) outside the working hours of customs authorities;
- storage of goods in the customs warehouse owned by the customs body;
- escorting the vehicle accompanied by customs;
- making a preliminary decision;
- customs clearance of cash foreign currency imported by legal entities[3].

F.Yu. Dolgova "Fees are usually not accepted by the payer as taxes. This is because he paid the fee - received the service accordingly. The payer receives a material service in return for the fee he paid, so he psychologically agrees to pay it. And taxes are paid for non-personalized needs. In order to determine the legal nature and precise definition of levies, it is important to determine their relationship with taxes and levies. This problem has been discussed in several legal literature, but there are still problems in the legal identification of fees" [7].

Article 16 of the Tax Code of the Republic of Uzbekistan states that "Fee is a mandatory payment to the budget system specified in this Code or other legal documents, the payment of which is the performance of legally significant actions by an authorized body or its official against the person who pays it, including certain rights or will be one of the conditions for issuing permission documents" [2].

Research Methodology

This article systematically analyzes the problems arising in the calculation and collection of customs fees. Research methods such as analysis, synthesis, grouping and comparison are widely used in it.

Analysis and Results

Historically, payments with different characteristics were called by the same name in different countries and on the contrary, payments with different names were invented to fill the state treasury. Thus, payment, contribution, duty, compensation arose. As we all know, the territory of our country has been an important part of the Great Silk Road since ancient times. In those times, the customs houses were not only the place of customs collection, but also considered the service institutions for trade caravans, and caravansary houses operated near them.

There are various factors affecting the amount of customs duties. Some of them are affected by the amount of customs value, rates of customs duties and others are affected by the time spent, distance traveled or the number of inspectors involved.

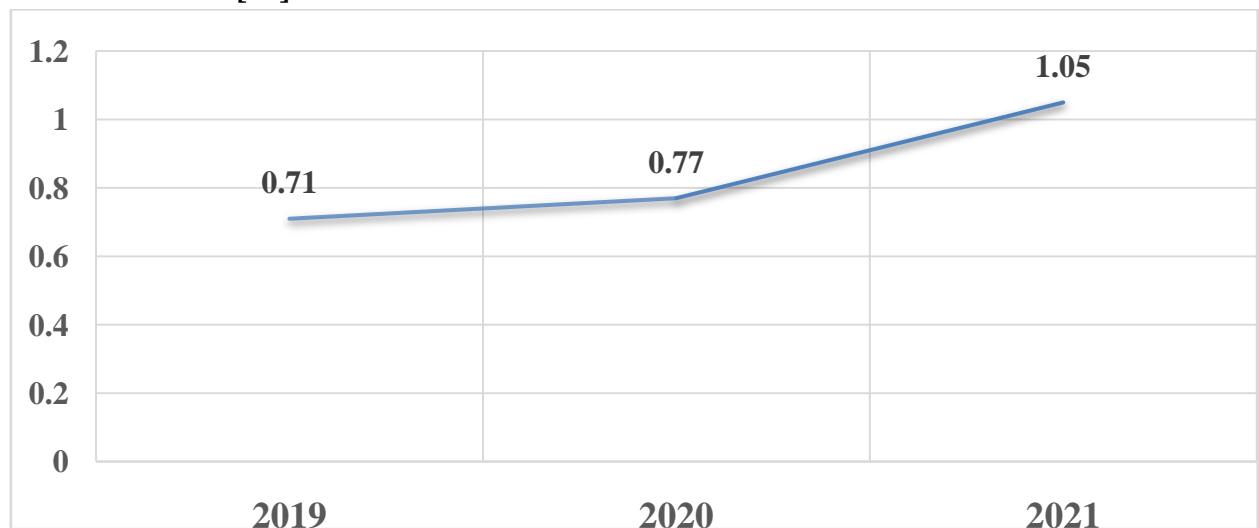
The fee for customs clearance may differ depending on the customs regimes of import and export of goods. Also, customs fees are not charged for the customs regimes of "abandonment in favor of the state", "destruction", "temporary storage" of goods.

When analyzing the customs payments calculated by the customs authorities for the years 2012-2021, we can see that the total calculated customs payments and the customs payments transferred to the state budget have an increasing trend [17].

The analysis of customs fees collected by customs authorities in 2019-2021 shows that this indicator in these years increased by 147 percent (diagram 1). This was directly caused by the implementation of the new customs duty rates from January 1, 2021, in the decision of the Cabinet of Ministers of the Republic of Uzbekistan dated November 9, 2020 No. 700 "On approval of customs fees rates".

1-diagram

Dynamics of customs fees collected by customs authorities in 2019-2021, trillion. in soum [15]



The analysis of the composition of customs fees shows that the share of customs fees for customs clearance of goods is the largest in it, 89.2 percent in 2021, 94.3 percent in 2019, the customs fee for issuing CCD outside the working hours of customs authorities in 2021 17.2 percent in 2019 3.7 percent and in 2021 1.1 percent, in 2019 0.2 percent, the customs fee for customs escort of a vehicle 2.1 percent in 2021, 1.3 percent in 2019 and other fees amounted to 0.4 percent in 2021 and 0.5 percent in 2019. (Table 1)

1-Table.

Composition of customs fees collected by customs authorities in 2019-2021 (in billion soums) [15]

Types of customs fees	2019 year	2020 year	2021 year
For customs clearance of goods	670,5	723,9	936,5
Customs fee for issuing CCD outside the working hours of customs authorities	27,6	29,3	80,0
For storing goods in a customs warehouse owned by a customs authority	1,2	3,0	12,7
For customs escort of a vehicle	9,3	13,6	25,4
Others	3,9	0,09	4,7

Different customs fees are charged for customs services in different foreign countries. The calculation of customs fees depends on the rates of customs fees and the basis of their calculation. The basis for calculating customs fees may be different depending on the customs regimes of import and export of goods.

The calculation of the fee for customs clearance in the Russian Federation is based on the customs value of the goods in Russian rubles. In this country, the amount of the customs clearance fee is limited and specified not to exceed 100,000 Russian rubles. When submitting a goods declaration in electronic form, customs fees are paid in the amount of 75% of the specified amount.

2-table.**Fee rate for customs clearance in the Russian Federation [8].**

№	Customs value of goods	Customs clearance fee
1.	Up to 200 thousand rubles	375 rubles
2.	200 thousand. 450 thousand from 1 penny. up to rubles	750 rubles
3.	450 thousand. 1 penny to 1200 thousand. up to rubles	1500 rubles
4.	1200 thousand. ruble from 1 penny to 2500 thousand rubles	4125 rubles
5.	2500 thousand. 5000 thousand rubles from 1 penny. up to rubles	5625 rubles
6.	5000 thousand. ruble. 100 thousand from 1 penny. up to rubles	15000 rubles
7.	10,000 thousand. Ruble. More than 1 penny	22500 rubles

In the Russian Federation, the fee rate for storing goods in customs warehouses, the owner of which is a customs body, is determined depending on the weight of the goods and the specialization of the customs warehouse.

(Table 3) In the Republic of Uzbekistan, it is also determined as a percentage of the basic calculation amount for the weight of the goods and for each day and for the first ten days and for each day after ten days.

3-table.

In the Russian Federation, the fee rate for storing goods in customs warehouses, the owner of which is a customs authority [8].

Warehouse type	Rate
In the temporary storage warehouse of the customs body	1 Russian ruble per 100 kg. for a day
In a specially equipped warehouse intended for storage of certain types of goods	2 Russian rubles per 100 kg. for a day

The types and rates of customs duties in the Republic of Kazakhstan have their own characteristics. Due to the increase in the monitoring distance, the amount of the customs fee for customs monitoring increases.(Table 4)

4-table.

Customs duty rates in the Republic of Kazakhstan [9]

№	Customs fees	Rate
1	Customs fee for declaration of goods	20,000 tenge for the declaration of goods
2	Customs fee for customs surveillance	4000 tenge up to a distance of 50 km, 6000 tenge from 50 km to 100 km. to the distance 9000 tenge from 100 km to 200 km. to the distance 45,000 tenge from 200 km to 400 km. 76,000 tenge from 400 km to 600 km. to the distance 116,000 tenge from 600 km to 800 km. to the distance 121,000 tenge from 800 km to 1000 km. to the distance 199,000 tenge from 1,000 km to 1,500 km, 273,000 tenge from 1,500 km to 2,000 km, 321,000 tenge from 2,000 km to 2,500 km. distance
3	Initial Decision Fee	32000 tenge

Customs duties in the Kyrgyz Republic are regulated by Articles 41-43 of the Law "On Customs Regulation". Customs fees are charged for clearance of goods, transportation under customs control and preliminary rulings. Bets are made on the basis of calculated indicators. Calculated indicators 1 unit according to the Government's decision The equivalent of 100 Kyrgyz soms is given. Accordingly, a fee of 10 units is charged for the initial decision [10].

Customs duties in the Republic of Belarus are introduced on the basis of the Presidential Decree on "Customs Duty Rates". 50 or 120 Belarusian rubles are charged depending on the group of goods during the procedures related to the declaration of goods

in the country. Goods brought for personal use are divided into 2 types and vehicles 120 Belarusian rubles and other goods are charged separately in the amount of 10 Belarusian rubles [11]. For transportation under customs control, the customs authority is responsible for the monitoring of officials in vehicles provided by the carrier (each full and partial hour for) - 10 Belarusian rubles are charged for transportation under customs control by one vehicle of the customs body (for each full and partial hour) - 50 Belarusian rubles are charged for transportation under customs control by two vehicles of the customs body (for each full and for a partial hour) - 100 Belarusian rubles will be charged. Fees are also used to determine the country of origin of goods, to classify goods according to FEC NG, and to enter the register of banks and credit-financial organizations guaranteeing the payment of customs duties.

Experiences of customs fees of the CIS countries, according to the recommendations of the WTO, customs fees should be based on the costs incurred for the services provided [12]. The CIS countries have introduced additional customs fees depending on the number of goods in addition to the value of goods in the declaration.

Conclusion and Recommendations

Based on the above, the following is proposed for the implementation and improvement of the mechanism of calculation and collection of customs duties in the Republic of Uzbekistan according to world experiences.

1. In accordance with Article 370 of the Customs Code of the Republic of Uzbekistan, it is indicated that the customs authorities may make a preliminary decision regarding the classification of goods in accordance with the commodity nomenclature of the Foreign Economic Activity of the Republic of Uzbekistan.

Year 2020 of the Cabinet of Ministers of the Republic of Uzbekistan November 9 "On Approval of Customs Fee Rates" 75% of Base calculation amount is defined in the appendix of the decision No. 700 for the classification of goods.

In appeals for a preliminary decision by entrepreneurs before the goods are submitted for customs clearance, as well as to goods that are disputed during customs clearance in particular, specific to low customs value or preferential goods information is being provided. Therefore, the goods received a preliminary decision to the corridors of CCD during customs clearance for individuals "dishonest" entrepreneurs are given advantages in distribution creates a basis for its use for its interests.

Based on the above, it is proposed to determine the amount of the fee charged for the preliminary decision depending on the number of goods applied for, in order to create more convenience for entrepreneurs.

2. When receiving information on CCD from the customs authorities, it is proposed to levy a fee based on the percentage of the base calculation amount depending on the number of goods.

3. When receiving information on customs cargo declarations issued by the participants of foreign economic activity, it is recommended to include the following fee:

№	Type of services	Unit of measure	Amount of payment (in the amount of basic calculation)

1.	Customs clearance by participants of FEC Get information on cargo declarations (hereinafter - CCD):		
	download CCD;	one piece	1 percent
	Download documents attached to CCD.	Each document type	1 percent

4. It is proposed to levy a fee in the amount of ten percent base calculation per contract for approval of the changes made by the economic subjects to the contracts in the program.

5. Article 291 of the Customs Code states that "the amount of customs fees may not exceed the estimated cost of the customs authorities' expenses related to the implementation of customs actions." sentence is given. Based on this requirement, we believe that it is necessary to develop a calculation of costs related to the implementation of customs actions by the customs authorities.

In conclusion, taking into account the above proposals, changes and additions to the legal regulatory documents on the calculation and collection of customs duties in the Republic of Uzbekistan will increase the efficiency of work in this direction.

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