

THE ROLE OF CUSTOMS PAYMENTS IN ENSURING THE STABILITY OF THE STATE BUDGET

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Abstract: *the article explores the role and significance of customs payments in maintaining fiscal stability. It examines how customs payments are applied to regulate foreign trade in the Republic of Uzbekistan. The study also offers scientifically based proposals and recommendations to enhance the effectiveness of customs payments in supporting the country's fiscal stability.*

Keywords: *fiscal stability, customs payments, foreign trade, value-added tax and excise tax, customs payments rates, state budget, goods.*

Regulation of foreign economic activity through customs payments will result in the formation of a rational and efficient structure of foreign trade. At the same time, local producers of goods in the domestic market will be protected from unhealthy competition from foreign companies and an important financial source will be created to supplement the state budget's revenue.

The collection of customs duties on goods transported across the border of the Republic of Uzbekistan is one of the most important conditions of the customs clearance process. The correct and reasonable application of customs duties ensures the full and timely receipt of funds to the state budget, which directly affects the sustainable development of the country's economy.

In order to further increase the effectiveness of the reforms being implemented in our country and bring the development of the state and society to a new level, large-scale work is being consistently continued. In particular, measures are being systematically implemented to modernize the economy, gradually reduce state participation in it, and accelerate structural changes. The Decree of the President of the Republic of Uzbekistan No. DP-158 dated September 11, 2023 "On the Strategy "Uzbekistan — 2030"" sets out priority goals for the country's development until 2030 and specific indicators aimed at assessing the effectiveness of implementing these goals. It states: Goal 46." Ensuring fiscal stability and effective management of state obligations "have been set for ensuring fiscal stability in our country: "Efficiency indicator in 2030: Ensuring that the

consolidated budget deficit is less than 4 percent of gross domestic product in 2024 and less than 3 percent in subsequent years” [1].

Based on the tasks set out in the above-mentioned development strategy, one of the most pressing issues today is to conduct an in-depth study of the mechanisms for collecting customs payments and develop scientifically based conclusions and practical proposals aimed at increasing their collection.

Customs duties are mandatory payments levied on goods and material assets transported across the customs border. Their types and rates vary from country to country, depending on factors such as the country's level of economic development, its place in the international division of labor, and its level of natural resource endowment.

Scientists around the world have given different interpretations of the essence of customs payments and the theoretical foundations of their use in regulating foreign trade. In particular:

according to J.M. Keynes, taxes perform not only a fiscal function, but also have the functions of regulating the economy, stimulating it, and managing incomes. These aspects of taxation indicate the need for its effective use as a means of regulating the economy and ensuring sustainable economic growth [2].

O.Yu. Bakaev defines customs payments as follows: they are mandatory payments collected by customs authorities in accordance with the established procedure, paid when transporting goods across the border of the Customs Union, and also perform the function of tax and non-tax revenues that fall to the state budget. [3].

Customs payments are an integral and important condition for customs clearance of goods when they cross the customs border. Their use forms an acceptable and effective structure of foreign trade, protects domestic producers from unfair competition from foreign goods. At the same time, favorable conditions are created for attracting foreign direct investment and the state budget is steadily replenished.

Customs payments in the Republic of Uzbekistan include customs duties, excise taxes, value added tax, and customs fees.

Customs payments are the main source of state budget revenue. This indicator in the Republic of Uzbekistan was 18.6 percent in 2020, and by 2023 it was 25.2 percent. However, this indicator decreased to 23.3 percent by 2024. (Table 1).

Table 1.

Customs payments collected by customs authorities in 2020-2024 change in the share of state budget revenues, in percent

Types of customs payments	2020	2021	2022	2023	2024
Total customs payments in state budget revenues	18.6	20.2	22.8	25.2	23.3

Source: Developed by authors based on CC data.

The amount of customs payments collected in the Republic of Uzbekistan is also increasing year by year. Analyses show that this indicator increased by 3.1 times in 2020-2024.

In the Republic of Uzbekistan, in 2024, the total customs payments consisted of: value added tax (VAT) 77.7 percent, import customs duty 15.9 percent, excise tax 2.1 percent, and other payments 4.3 percent. In 2020, these figures were 79.8 percent, 14.3 percent, 3.7 percent, and 2.2 percent, respectively. In these years, the share of import duties was 1.6 percent, and customs duties was 2.1 percent. increased, and vice versa excise tax decreased by 1.6 percent and value added tax by 2.1 percent. (Table 2).

Table 2.

Changes in the composition of customs payments transferred to the State Budget by the customs authorities of the Republic of Uzbekistan, in percent

Types of customs payments	2020	2021	2022	2023	2024
Value Added Tax	79.8	82.1	84.1	80.0	77.7
Import customs duty	14.3	14.3	12.5	16.0	15.9
Excise tax	3.7	0.9	0.7	0.1	2.1
Customs fees and other payments	2.2	2.6	2.7	3.9	4.3
Total	100.0	100.0	100.0	100.0	100.0

Source: Prepared by the author based on CC data.

A number of important factors influenced the growth of customs payments. In particular, the increase in the volume of imported goods, the improvement of the mechanism for determining the customs value of goods, changes in customs payment rates, fluctuations in the freely convertible currency exchange rate, the effective use of automated information systems in the customs sector, and the gradual improvement of the regulatory and legal framework in this area were the main factors contributing to the increase in customs payment revenues.

In recent years, the mechanisms for calculating, collecting and transferring customs payments to the state budget have been consistently improved, and the introduction of information technologies into these processes has been widely developed. At the same time, digital technologies are being actively used in the collection and control of customs payments. This significantly reduces the time spent on customs clearance, reduces costs for participants in foreign economic activity, and also further simplifies the procedures for collecting customs payments.

Based on the above conclusions and the advanced experience of foreign countries, the following are proposed regarding the calculation, collection, and benefits of customs payments.

- extensive use of export customs duties to ensure collection of customs payments ;
- separate (special, anti-dumping and countervailing) and seasonal customs duties in operation application.

Taking into account the above aspects, making the necessary changes and additions to the regulatory documents on the calculation, collection and benefits of customs payments will help to increase the efficiency of customs payments and will be important in ensuring the fiscal stability of the state.

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