

THE ROLE OF CUSTOMS PAYMENTS IN ENSURING ECONOMIC SECURITY

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In the context of Uzbekistan, ensuring economic security is considered one of the priority directions of state policy. In the conditions of deepening globalization processes and the steady annual growth of foreign trade turnover, protecting the national economy from external risks, maintaining domestic market stability, and strengthening state budget revenues have become increasingly important. In this regard, customs payments play a significant role in ensuring economic security not only as a fiscal instrument but also as an economic regulation mechanism.

At the same time, factors such as illegal trade turnover, smuggling, dumping, and the growth of the shadow economy pose serious threats to economic security. The effective collection of customs payments, as well as the improvement of their calculation and control mechanisms, contribute to protecting domestic producers, maintaining a stable competitive environment, and ensuring the financial stability of the state. In this respect, the topic represents a relevant issue of scientific and practical importance today.

The Development Strategy of New Uzbekistan for 2022–2026 was approved by the President of the Republic of Uzbekistan. This strategic document outlines priority tasks aimed at ensuring the country's stable socio-economic development. In particular, special attention is given to strengthening state financial stability within the direction of the State Program titled "Rapid Development of the National Economy and Ensuring High Growth Rates." Specifically, reducing the state budget deficit and ensuring that, starting from 2023, it does not exceed 3 percent of gross domestic product has been identified as one of the key priorities [1].

Various approaches have been proposed by world economists regarding the essence of customs payments and the theoretical foundations of their application. In scientific studies on this issue, special emphasis is placed on the legal nature, economic function, and practical significance of customs payments.

In particular, V.G. Svinukhov presents two different approaches to this concept in his scientific works. In one of his studies, customs payments are interpreted as payments collected by customs authorities when importing or exporting goods and considered a mandatory condition for conducting foreign trade operations. In another work, he describes customs payments as a set of taxes and fees directly related to the movement of goods

across the customs border, noting that their payment is an essential condition for the application of customs procedures [2].

According to economist V.Yu. Zhukoves, customs payments are understood as the totality of all payments that must be made in a mandatory manner to customs authorities during the movement of goods across the border of the customs union territory [3].

Local economists T.N. Pardaev and O.A. Sarmanov, in their research, assess customs payments as a key instrument for ensuring the country's economic security. Based on a systematic analysis of the factors influencing these payments, they comprehensively highlight the opportunities for achieving a stable increase in budget revenues [4-6].

Regulation of foreign economic activity through customs payments contributes to the formation of an optimal and efficient structure of foreign trade flows. At the same time, these payments perform important functions such as protecting domestic producers from unfair competition in foreign markets, ensuring national interests, and strengthening the revenue base of the state budget.

In the current conditions, the volume of foreign economic activity is steadily expanding. This, in turn, further increases the role of customs payments in regulating economic processes. Through an effective customs tariff policy, stability of foreign trade is ensured, the domestic market is protected, and the country's financial stability is strengthened.

Customs authorities, through the implementation of fiscal functions, directly collect customs payments to the state budget. These payments serve as an important source in the formation of state financial resources.

In particular, according to the results of 2024, the share of customs payments in the structure of state budget revenues amounted to 23.3%, which demonstrates the growing strategic importance of this area for the economy (Figure 1).

This situation indicates the steadily increasing role of customs authorities in ensuring fiscal efficiency and budget stability.

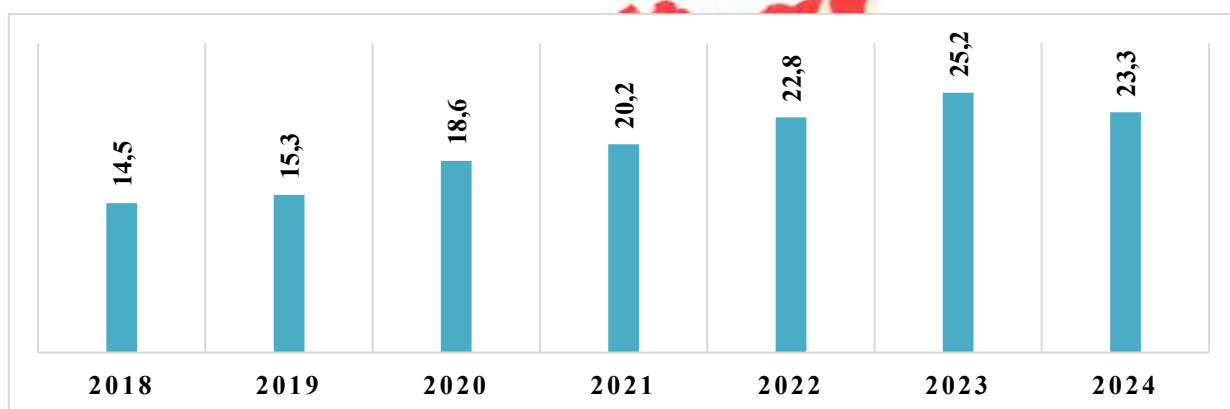


Figure 1. Share of Customs Payments in State Budget Revenues (in percent)

Source: Author's compilation based on data from the Customs Committee

Factors affecting the fiscal efficiency of customs services are directly related to ensuring economic security. In particular, a justified increase in import volumes, accurate determination of customs value of goods, effective application of customs audit mechanisms, and the wide implementation of information technologies contribute to the stable formation of state budget revenues. Strengthening strict control over preferential regimes, effective monitoring of goods classified as high-risk, and enhancing anti-corruption measures help reduce the share of the shadow economy, thereby strengthening national economic stability.

Furthermore, establishing interagency information exchange, improving personnel qualifications, developing transport and logistics infrastructure, and ensuring fast and transparent customs clearance reduce risks in foreign economic activity. Expanding cooperation with foreign customs services, preventing violations, improving the regulatory and legal framework, and implementing international standards into national legislation strengthen the institutional foundations of economic security. As a result, the fiscal activities of customs authorities not only ensure budget stability but also contribute to enhancing the overall economic security of the country.

Based on the above analysis, the following recommendations are proposed to enhance the role of customs payments in ensuring economic security:

- in order to effectively manage the structure of foreign trade and protect domestic producers from international competition, it is advisable to introduce a multi-tier customs duty rate system applied by World Trade Organization (WTO) member countries instead of the current import duty rates;

- to ensure the stability of budget revenues and reduce economic risks, it is necessary to improve the procedure for determining the customs value of processed goods.

In conclusion, customs payments are an important component of ensuring economic security. Through them, state budget revenues are formed, the domestic market is protected, and foreign economic activity is regulated. Their effective management is a key factor in increasing the stability and competitiveness of the national economy.

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