

THE ROLE OF CUSTOMS FEES IN THE FORMATION OF THE STATE BUDGET

Jurayev Jonibek Javliyevich

Employee of the Customs Committee,

e-mail: jurayevjonibek1987@gmail.com

Any state continuously strives to increase its production capacity in order to strengthen its position in the global market. Achieving this objective requires successful integration into foreign markets and maintaining a high level of competitiveness.

The management of foreign economic activity through customs payments makes it possible to create an efficient foreign trade structure, protect domestic products from excessive competition, and ensure revenue generation for the state budget. The collection of customs payments during the clearance of goods transported through the territory of the Republic of Uzbekistan plays a crucial role. The accurate and timely implementation of these payments guarantees stable inflows to the state budget and contributes to maintaining fiscal discipline and transparency in international trade operations.

Taking the above into account, it is theoretically important to study the application of customs duties to foreign trade. The results of this research are not only valuable as an initial step in understanding the subject but also serve as a reliable basis for making well-grounded practical decisions. Furthermore, there is a strong need for appropriate understanding and methodological approaches to effectively improve state policy in this area.

The nature of customs fees is such that various specialists and legal frameworks define them differently depending on established tariff regulations. According to F.Yu. Dolgova, fees are generally not perceived by the payer in the same way as taxes. The main reason for this is that, when a fee is paid, a specific service is provided in return. The payer receives a tangible benefit corresponding to the payment made, and therefore accepts it psychologically more willingly. Taxes, on the other hand, are paid under conditions that do not directly meet personal needs. To understand the legal nature and precise definition of fees, it is essential to clarify the relationship between taxes and fees [1].

V. G. Svinukhov, in his two scientific works, presents evolving perspectives on the concept of customs payments. For instance, in one of his studies, he defines customs payments as mandatory fees imposed by state authorities during the process of importing or exporting goods. In another publication, he explains that customs payments represent taxes and fees collected by customs authorities, which are directly associated with the movement of goods across the customs border. He further emphasizes that “the payment of such duties is a necessary condition for carrying out customs procedures.” [2]

At present, the structure of customs payments in the Republic of Uzbekistan consists of customs duties, excise tax, value-added tax (VAT), customs fees, and other types of customs-related payments. The share of customs payments in the revenue part of the state budget has been steadily increasing from year to year. In 2019, this indicator amounted to 15.3 percent, while by 2023 it had reached 25.2 percent, showing a growth of 9.9 percentage points over the period (Table 1).

Table 1. The Share of Customs Payments in the Revenue Part of the State Budget (in percent)

No	Indicator	2019	2020	2021	2022	2023
11	The Share of Customs Payments in the Revenue Part of the State Budget, %	15,3	18,5	20,1	22,8	25,2

Source: Compiled by the author based on data from the Customs Committee.

All customs payments, except for customs fees, are fully transferred to the revenue part of the state budget.

According to Resolution No. 62 of the Cabinet of Ministers of the Republic of Uzbekistan dated April 2, 2010, "On measures to regulate the allocation of funds to extra-budgetary funds of ministries, state committees, and agencies", the following allocations are established:

- a) 22.0% of revenues from services rendered in the form of customs fees and payments are directed to the extra-budgetary funds of customs authorities;
- b) 25.0% of proceeds from the sale of property confiscated by customs authorities and border troops and transferred to state ownership in accordance with the legislation are allocated to the extra-budgetary funds;
- c) 25.0% of fines collected by customs authorities from foreign vehicles for traffic violations recorded by special automated photo and video recording devices are also transferred to the extra-budgetary funds of customs authorities (Figure 1).

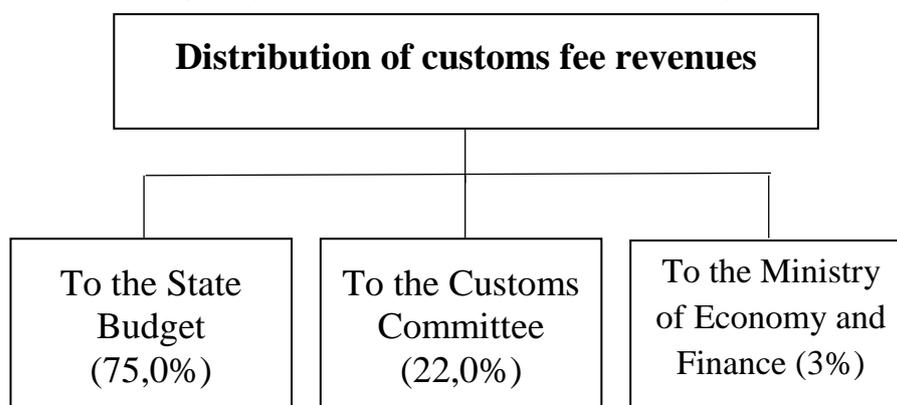


Figure 1. Distribution of customs fee revenues

In addition, according to Resolution No. 700 of the Cabinet of Ministers of the Republic of Uzbekistan, 75.0% of the total amount of customs fees is transferred to the

state budget, 22.0% to the Special Fund of the Customs Committee, and 3.0% to the extra-budgetary fund of the Ministry of Economy and Finance [3].

In the Russian Federation, revenues from customs payments account for about 50 percent of the state budget's revenue portion. This indicator varies across countries depending on their level of development and their position in the international division of labor. In developing countries, the predominance of raw material exports and the high level of external debt often necessitate an increase in customs revenue inflows to the state budget. In contrast, in developed countries, the share of customs payments in total budget revenues generally ranges between 12 and 20 percent [4].

In the context of increasing economic globalization, achieving sustainable growth in a country's foreign trade sector and enhancing its impact on the national economy require the continuous improvement of foreign economic activity. This, in turn, depends on the effective functioning of state institutions and the ability of higher governmental authorities to adapt management mechanisms to global market trends and transformations.

According to analytical data, as of the end of 2023, the structure of total customs payments in the Republic of Uzbekistan was as follows: value-added tax (VAT) accounted for 80.0 percent of total payments, import customs duties - 16.0 percent, excise tax - 0.1 percent, customs fees and other payments - 3.9 percent. For comparison, in 2019 these indicators amounted to 78.5 percent, 13.5 percent, 4.6 percent, and 3.4 percent respectively (Table 2).

Table 2. The Structure of Customs Payments Transferred to the State Budget by Customs Authorities in 2019–2023 (in percent)

№	Types of customs payments	2019	2020	2021	2022	2023
1	Import customs duty	13,5	14,3	14,0	12,5	16,0
2	Value added tax (vat)	78,5	79,8	82,0	84,1	80,0
3	Excise tax	4,6	3,7	1,0	0,7	0,1
4	Customs fees and other payments	3,4	2,2	3,0	2,7	3,9
Total		100,0	100,0	100,0	100,0	100,0

Source: Compiled by the author based on data from the Customs Committee.

Based on the above analysis, the following measures are recommended to enhance the role of customs duties in the formation of the state budget:

- introducing export duties for certain key goods exported from our country;
- conducting systematic analysis of the factors influencing the collectability of customs duties;
- improving the mechanism for calculating and collecting customs duties in accordance with international standards.

In conclusion, the effective application of customs duties contributes to the development of our country's economy, the growth of foreign trade volume, and the stability of the state budget.

REFERENCES

1. Долгова А. Ю..Парафискальные сборы в России [Текст] : монография / А. Ю. Долгова. - Воронеж : Изд-во Воронежского гос. ун-та, 2012. - 195, [1] с.; 21 см.; ISBN 978-5-9273-1948-0.
2. Свинухова В.Г. Таможенное дело.М.2005 г. С.251.
3. Pardayev T.N. O'zbekistonda bojxona to'lovlarini undirish mexanizmini takomillashtirish.: i.f.d. (DSc) ilmiy darajasini olish uchun yozilgan dissertatsiya avtoreferati/ -T.: 2025-y. - 65 b.
4. И.А.Завалишина., Налоги: Теория и практика Т.: Издателский дом «Мир экономики и права», 2006 г.