

SCIENTIFIC AND PRACTICAL ASPECTS OF IMPROVING THE SYSTEM OF CUSTOMS PAYMENTS PRIVILEGES

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Abstract. *The article explores the scientific and practical aspects of improving the system of customs payments privileges. It examines the role of customs privileges as a key instrument of economic policy, aimed at stimulating national economic growth, supporting domestic producers, promoting export operations and attracting foreign investment.*

Keywords: *customs payments, privileges from customs payments, customs system, business entities, foreign trade, free economic zone, international trade.*

In the context of a modern market economy, the customs system constitutes an essential component of the implementation of a state's economic policy. In today's environment, where international trade and economic relations are rapidly expanding, customs payments play a crucial role as a source of revenue for the state budget. In this regard, customs privileges are of particular importance as an effective tool for promoting national economic development, supporting domestic manufacturers, stimulating export operations, and attracting foreign investment.

Customs payments are, in fact, a system of mandatory payments established by the state to regulate foreign economic activity, ensure economic security and increase budget revenues. They primarily serve three main functions: replenishing the budget (fiscal), regulating economic processes (regulatory) and stimulating priority sectors (incentive). The composition of customs payments includes not only import and export duties but also value-added tax, excise tax, and various customs fees. All these payments are governed by the relevant national legislation, namely the Customs Code and the Tax Code.

Customs privileges, as an important instrument of economic policy, constitute a set of privileges and reliefs applied by the state to stimulate economic growth, enhance production capacities and create a healthy competitive environment. These privileges facilitate the import of new technologies, expand export potential and improve the investment climate. The economic rationale for customs privileges lies in their ability to promote priority sectors of the national economy, implement innovative technologies and broaden opportunities for creating additional employment.

It is evident from the above considerations that developing practical proposals and recommendations, based on scientific research, to ensure the more effective

functioning of the system of customs payments and privileges constitutes one of the priority tasks of a modern economy.

In the course of reviewing foreign literature, it has been observed that economists have predominantly provided theoretical definitions and information regarding tax and customs privileges, in particular:

according to A.V. Aronov and V.A. Kashin, scholars from the Commonwealth of Independent States, a tax privileges is “a reduction in the tax amount or tax base granted to individuals and legal entities on the basis of regulatory legal acts (including exemption, deferment, tax credit, tax deduction or reduction of the tax rate).”[1]

According to L.I. Abalkin in his book Economic Encyclopedia, a preference (from Latin *praeferentia* — “favoring, preferring”) refers to special preferential (or advantageous) import duties established by the state for a specific product of a particular country or for all products of that country, which do not apply to goods from other countries[2].

Based on the analysis, it can be concluded that the above definitions of customs privileges indicate that foreign researchers have primarily considered customs privileges within the framework of tax and finance, providing them with relatively general definitions.

Methods for the effective implementation of fiscal functions by customs authorities have been developed. As a result, the amount of collected customs payments has increased, and the procedure for granting privileges from customs payments is being improved.

During 2024, customs authorities accounted for a total of 115.7 trillion sum (100%) in customs payments. Of this amount, 63.1 trillion sum (54.5%) was transferred to the state budget, while 52.6 trillion sum (45.5%) was granted as privileges from customs payments. For comparison, in 2020, a total of 65.48 trillion sum (100%) in customs payments was accounted for, of which 24.72 trillion sum (37.8%) was transferred to the state budget, and 40.76 trillion sum (62.2%) was granted as privileges.

Table 1. Analysis of customs payments accounted, transferred to the state budget, and granted as privileges by the customs authorities of the republic of uzbekistan in 2020–2024

Years	Accounted amounts (trln sum)	Granted privileges (trln sum)	Customs payments transferred to the state budget (trln sum)
2020	65,48	40,76	24,72
2021	71,38	38,15	33,23
2022	102,52	56,50	46,02
2023	115,74	57,36	58,38
2024	115,70	52,60	63,10

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

By 2024, accounted customs payments had increased 1.8 times, customs payments transferred to the state budget had risen 2.6 times, while privileges from customs payments had grown by 0.8 times. These data indicate that within the total accounted customs payments, the share transferred to the state budget has increased, whereas the share granted as privileges has been decreasing.

An analysis of privileges applied according to Article 296 of the Customs Code by type shows that the largest share pertains to customs payments, amounting to 33.4 billion sum, which accounts for 63.4% of the total privileges. Privileges for excise tax amount to 204.7 million sum, or 3.9%, while those for value-added tax total 18.9 billion sum, or 35.9%. At the same time, privileges for customs fees are 13.1 million sum, representing 2.4% of the total.

Based on the above analyses, the reviewed scientific studies, and the experiences of foreign countries, the following proposals are suggested to enhance the efficiency of customs payments privileges and optimize their application:

introducing an auction system for obtaining customs payments privileges among foreign economic activity (TIF) participants through a healthy and transparent competitive environment;

developing a methodology for assessing the budgetary efficiency of customs payments privileges and conducting their analysis.

In conclusion, taking the above into account, introducing amendments and additions to the regulatory framework governing customs payments privileges serves to enhance the efficiency of these privileges and further strengthen the collectability of customs payments.

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