

Implementation Of Generally Recognized International Norms and Standards in The Field of Customs Cases into National Legislation

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Annotation: This article deals with the Law of the Republic of Uzbekistan dated February 27, 2024 "On introducing amendments and additions to the Customs Code of the Republic of Uzbekistan, aimed at further improving customs procedures," which was adopted in order to implement internationally recognized norms and standards in the field of customs cases into national legislation.

Keywords: Customs Code, customs procedures, customs clearance, customs control, foreign trade, international standards, processing in customs territory, intellectual property.

Аннотация: Мазкур мақолада божхона иши соҳасидаги умумэтироф этилган халқаро норма ва стандартлар миллий қонунчиликка имплементация қилиш мақсадида қабул қилинган Ўзбекистон Республикасининг 2024 йил 27 февралдаги «Ўзбекистон Республикасининг Божхона кодексига божхона тартиб-таомилларини янада такомиллаштиришга қаратилган ўзгартириш ва қўшимчалар киритиш тўғрисида» Қонуни ҳақида сўз боради.

Калит сўзлар: Божхона кодекси, божхона тартиб-таомиллари, божхона расмийлаштируви, божхона назорати, ташқи савдо, халқаро стандартлар, божхона ҳудудида қайта ишлаш, интеллектуал мулк.

On February 27 of this year, the Head of our State signed the Law of the Republic of Uzbekistan "On introducing amendments and additions to the customs code of the Republic of Uzbekistan aimed at improving customs procedures".

It is known that today in our country attention is paid to the issue of further development comprehensive support of entrepreneurship, increase of export potential, foreign trade turnover important. Of course, every entrepreneur who wants to import goods and raw materials to our country from abroad, or exports our national products abroad, will work in this process based on the requirements established by the Customs Code. This important document should open the door of wide opportunities for our entrepreneurs.

This Law was developed in order to harmonize the International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto, May 18, 1973, with amendments dated June 26, 1999), the Agreement on the Simplification of Customs Procedures of the World Trade Organization, and the rules of the World Customs Organization, according to which the Customs of the Republic of Uzbekistan 40 articles of the Code were amended and 5 new articles were introduced.

In particular, processing outside the customs territory is granted the right to carry out the goods at any customs post based on the application of the authorized person. In accordance with the current legislation, goods must be brought to the customs post at which they have been cleared.



According to customs statistics, in 2023, 100 FEA participants cleared 2.3 thousand tons of goods worth 136.6 million dollars in the processing mode outside the customs territory.

In practice, one of the documents required from small organizations for processing goods in the customs territory is the submission of a document on the technological process of processing, which in turn causes corresponding difficulties. Based on the amendments, this document is required not from small organizations, but from organizations with a large stake. This ease allows entrepreneurs to use the processing mode effectively.

On the promotion of the mode of processing of goods:

Advantages of the customs regime of processing in the customs territory as a result of widespread promotion, goods worth \$701 million were placed in this regime in 2023, which increased by 76% or \$303 million compared to 2022 (\$398 million in 2022).

As a result of the widespread promotion of the benefits of the customs regime of processing in the customs territory, goods worth \$701 million were placed under this regime in 2023, an increase of 76% or \$303 million compared to 2022 (\$398 million in 2022). 776 million dollars worth of processed goods were exported, which increased by 2.3 times or 437 million dollars (\$339 million in 2022).

The number of entrepreneurs using this regime is 254, and their number has increased by 62% or 97 (157 in 2022).

As a result of the campaign, 97 new enterprises that did not use this regime placed goods worth 40 million dollars, and as a result of processing, goods worth 21 million dollars were exported.

It is possible to quickly release the goods by making a preliminary declaration before the arrival of the goods. One of the main conditions is the payment of customs duties. However, if there is no money in the entrepreneur's account, payment of customs fees was carried out in accordance with Chapter 47 of the Customs Code. Also, in order to create more favorable conditions, entrepreneurs are given the right to make preliminary declaration at any customs post. In practice, clearance was required only at the designated customs post. During 2023, 2357 CCDs were cleared through customs through preliminary declaration.

Free circulation (import) of waste generated during the processing of goods is exempted from customs duty.

For example: According to customs statistics, in 2023, 65 FEA participants will process 1.4 mln. cleared the "wheat" commodity worth 325.8 million dollars per ton.

As a result of wheat processing, 1 million tons of "flour", 301 thousand tons of "bran" and 38 thousand tons of "waste" were generated, in which: 27.4 billion soums were transferred to the state budget as a result of the customs regime of releasing waste into free circulation.

Customs legislation of WTO member states requires full implementation of the provisions of Article VII of the GATT 1994. The implementation of these rules determines the legal basis for accepting the invoice and contract price of goods. This is one of the main reliefs that entrepreneurs are currently waiting for.

The procedure for determining the customs value is based on market principles for business entities due to the fact that it does not differ depending on the sources of supply of goods, the origin of goods, the type of goods, the participants of the transaction and other factors, that is, it is generally applied and



these procedures are not used in the fight against dumping a business environment based on equal competition is created.

Today, it is not possible for business entities to provide a single service to ensure their obligations within the framework of several customs operations (declaration of goods, customs surveillance, conditional release of goods, etc.).

A new procedure for the application of the main provision for the payment of customs fees is being introduced into the Customs Code to enable the implementation of several obligations at the same time.

In 2023, more than 17,000 TIF participants received: 57 trillion soums (56.6 trillion soums in 2022) concessions and references from customs fees.

Procedures related to collection of additional calculated customs fees from business entities are consuming additional time and costs. According to the Customs Code, the minimum amount that will not be collected as a result of the additional calculation of customs fees is 20% of the basic calculation amount (6 US dollars).

One of the main requirements for membership in the World Trade Organization is compliance with Article 58 (ex-officio) of the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS). Therefore, additional rights of customs authorities in the implementation of customs control of goods containing objects of intellectual property are defined in the Customs Code. The implementation of this procedure will prevent the entry of counterfeit and unguaranteed products and will have a positive effect on the accession of the Republic of Uzbekistan to the World Trade Organization.

It is possible to protect the rights of our national producers who have their own brands when exporting their goods. Under current customs legislation, customs authorities did not have the power to detain exported goods to protect them from counterfeiting. Therefore, it was not possible for the customs authorities to stop the counterfeit copies of the exporter's goods, and the exporter could not apply to the customs authorities for the stoppage.

With this draft law, Article 382 of the Customs Code introduces a provision on the possibility of suspending the exported goods. This practice provides the following facilities to national producers who export goods:

- to prevent the export of counterfeit copies of the goods produced abroad;
- increase the reputation of national brands in foreign countries;
- an environment of honest competition (not stealing someone else's brand) is provided.

These changes and additions will result in:

- "Intellectual property rights" of the World Trade Organization the requirements of the International Agreement on Trade Aspects (TRIPS) are fulfilled;
- helps attract active foreign investments to our country.
- the population will be able to consume high-quality (original) goods;
- circulation of counterfeit goods will be stopped.



List of literature

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