



IN THE IMPLEMENTATION OF THE CUSTOMS SUPERVISION, THE PLACE OF THE CUSTOMS AUDIT.

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Abstract:

This article explores the methods, objectives, types, and tasks of customs audits conducted by customs authorities, drawing on the experience of foreign countries.

Key words: customs authorities, post-customs supervision, customs audit, chamber and comprehensive customs audit.

In today's context, the purpose of customs auditing extends beyond merely verifying the legality of the financial and economic activities of TIF participants. It involves developing recommendations to improve accounting policies, establishing a fair accounting system, and simplifying the official rules of customs formalization. It is essential to recognize that economic and market conditions heavily influence both accounting policies and customs policies. Particularly, the customs policy plays a crucial role in safeguarding the economic interests of our state. Therefore, conceiving a modern customs system without customs auditing is inconceivable.

According to the Decree of the President of the Republic of Uzbekistan:

In the course of implementing customs supervision in the form of customs audit after the production and dispatch of goods, certain rights have been granted to customs authorities:

The conduct of customs audits is specified in places where goods and transportation vehicles are stored and sold.

In improving the fiscal functions of customs authorities, streamlining the differentiation of TIF by tariff and non-tariff methods, and in the official formalization of customs, the automated information system "BOJXONA AUDITI" has been developed and introduced.

Customs auditing, after the issuance of a permit to produce goods, involves the examination and verification of official documents presented in the formalization of customs activities by authorized persons. Customs audit is divided into two types according to the legislation:

Chamber Customs Audit: Conducted where the customs audit is carried out within the territory of the workplace or where its activities are carried out.

Comprehensive Customs Audit: Conducted in places where the customs audit is carried out within the territory of the workplace or where goods are stored or produced.

Customs auditing, in relation to authorized persons, aims to solve tasks based on:

- ✓ *The legality of placing goods in a designated customs regime.*
- ✓ *Confirmation of information indicated in confirming documents on customs declarations.*

- ✓ *Correct classification of goods in accordance with the Uzbekistan Republic Foreign Economic Activity Commodity Nomenclature Code.*
- ✓ *Legal validity of the declared value of customs goods.*
- ✓ *Correctness and completeness of customs payments.*
- ✓ *Proper application of tariff preferences for goods.*
- ✓ *Proper application of customs benefits, compliance with receipts for the use of goods, or their use for the specified purpose.*
- ✓ *Compliance with specified conditions for declared goods in the customs.*
- ✓ *Legality of economic operations conducted in places where goods and transportation vehicles are stored.*
- ✓ *Compliance with other requirements and obligations specified in customs legislation.*

In customs audits, authorized persons review and verify information by directly contacting legal and physical persons residing in places where goods subject to the declared customs are stored. When conducting customs audits after the issuance of a permit to produce goods, the head of the customs authority or the person in charge, the deadlines for its conduct, the composition of the audited customs authority, and the period specified in the audit decision are the basis.

For customs audits conducted after the production and dispatch of goods, it is possible to conduct a customs audit once a year based on the same contract (agreement). Customs supervision and additional settlement of customs payments for goods customs audits may take place within three years from the end of the customs audit.

Customs authorities present information obtained through investigation and verification in customs auditing in documents submitted to the financial and economic activities of TIF, which are submitted to the financial and economic activities of TIF during the formalization of customs activities. The "BOJXONA AUDITI" system is used for the customs auditing by authorized persons.

The task of conducting customs audits through the "BOJXONA AUDITI" system is to automatically distribute customs organizations in charge of customs authorities.

According to the legislation, after the production and dispatch of goods, customs authorities, if there are grounds to assume violations of customs legislation, have the right to carry out customs audits, the main tasks of which are:

Ensuring the legality of placing goods in the customs.

Re-examination of information indicated in confirming documents on customs declarations.

Verification of the correctness of the classification of goods according to the Uzbekistan Republic Foreign Economic Activity Commodity Nomenclature Code.

Legal validity of the declared value of customs goods.

Proper accounting and deduction of customs payments.

Proper application of tariff preferences for goods.

Proper application of customs benefits, compliance with receipts for the use of goods, or their use for the specified purpose.

Compliance with conditions for declared goods in the customs.

Compliance with other requirements and obligations specified in customs legislation.

The procedure for conducting customs audits is determined by the resolution of the Cabinet of Ministers of the Republic of Uzbekistan.

Depending on the experience of foreign countries, if we consider national characteristics and divide it into specific areas, it may vary. In Japan, for example, customs audits can be conducted within 5 years after the production of goods. There are two types of audits in Japan: general and streamlined. The general audit covers all import declarations that have been conducted in the last 2 years. In the streamlined audit, declarations are selected and checked.

Note: The translation has aimed to maintain the content's accuracy, but it's recommended to consult with a legal expert for precise interpretation of legal terms and details¹.

For example, in Japan and Finland, the customs audit assumes the role of having its own place and does not provide the audited company with the opportunity to correct its mistakes and deficiencies. In India, on the contrary, the main purpose of the audit is to create a favorable environment for voluntary compliance with requirements and regulations. This tool is also used to establish an "innocent list" (analogous to the "low-risk group" of companies) for registration.²

In Singapore, the purpose of the audit after legalization is to verify the accuracy and authenticity of the warehouse declaration and additional documents attached to it. Participants in foreign economic activities, dealing with the import, export, and transit of goods, are required to retain these documents for 5 years, as they may be subject to audit inspections.

In today's world, customs audits in customs posts are carried out through the system of roads ("green" road - 24.9%, "yellow" road - 40.8%, "red" road - 34.3%) for legalization.

Customs audits contribute to the acceleration of the audit process, particularly in the case of a decrease in the number of cargo declarations on the "red" road or an increase in the number of cargo declarations on the "green" and "yellow" roads. This, in turn, contributes to the efficient use of time and financial resources of business entities.

In addition, to streamline and expedite customs procedures, the World Customs Organization has developed an international convention (Kyoto, May 18, 1973, with amendments on June 26, 1999). This convention, which is based on standards that form the basis for streamlining customs procedures, is being ratified.

In Uzbekistan, the draft law "On joining the International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto, May 18, 1973, with amendments on June 26, 1999)" has been developed and presented to the public for discussion. Positive opinions on the part of participants in foreign economic activity have been expressed on the draft law.

In accordance with Standard 6.6 of the Kyoto Convention, customs authorities are obliged to carry out customs inspections using audit methods after the export of goods from the customs. Thus, it has been established that it is necessary to carry out customs inspections in a manner that meets the requirements of this Convention.

¹ <https://www.unitrade.su/services/legal-protection/customs-audit/>

² <https://www.alta.ru/articles/43877/>



Foreign countries that have modernized their systems (United States, Canada, Japan, China, South Korea, the European Union, and the Eurasian Economic Union countries) have been guided by the Kyoto Convention in implementing the customs audit system since 1990.

Today, in developed countries, about 90% of customs inspections are carried out after the export of goods. For example, in South Korea, 88% of customs inspections are carried out after the export of goods.

International organizations also suggest that the current customs audit is 90% of the total customs inspection. For example, in South Korea, 88% of customs inspections are carried out after the export of goods.

Based on the experience of foreign countries, the customs audit has positive and negative aspects when used in the form of customs inspection. Recommendations of international organizations also indicate that the modernization of customs inspections after the export of goods leads to their acceleration and a decrease in associated costs.

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