
RELEVANCE OF CONDUCTING CUSTOMS AUDITS IN THIRD PARTIES

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Annotation:The article considers one of the most promising and effective measures for the Customs Service of the Republic of Uzbekistan to bring trade relations between countries to modern conditions, reduce the time of customs control at the border and carry out customs compliance with customs legislation after the release of goods. Customs control through customs audit provides for the transfer of customs control at the time after the release of goods. This, in turn, helps to solve a number of problems. Therefore, on the basis of creating favorable conditions for participants in foreign economic activity, the fact that customs control after the expulsion of goods by conducting an audit within the framework of reducing customs clearance is an urgent topic of today, and problems in conducting customs audits in relation to third parties are justified.

Keywords:Customs audit, third parties, Customs Control, Risk Management System, customs audit AIS, digital customs, world standards.

Introduction:Bringing the economy of our country closer to the world economy in organizational, legal, financial, managerial terms, this leads directly to the application of World templates to our national economy, and as a result, integration processes are accelerated. Further raising the economy of Uzbekistan largely depends on the development of integration processes.

The socio-economic, political reforms carried out in the Republic of Uzbekistan necessitate a new approach to foreign economic activity, its liberalization and further reforms in this direction. This in turn is the reason for the emergence of a new state approach to the problems of cooperation of the state in the field of international law and the regulation of customs work in the Republic of Uzbekistan. The tasks of liberalization of foreign economic activity, increasing investment attractiveness and strengthening the export potential of the country are systematically implemented in the Republic. The successful implementation of the intended tasks largely depends on the effectiveness of the activities of the customs authorities.

In the modern conditions of the growth of commodity flows between countries, the need to reduce the time of customs control at the border increased, while the requirements for compliance with customs legislation increased the importance of customs control after the release of goods. Reducing control time on the border is also necessary in terms of simplifying trade procedures aimed at reducing the costs of participants in foreign economic activity.

The implementation of customs control after the release of goods is one of the most promising and effective measures for the Customs Service of the Republic of Uzbekistan to ensure compliance with the customs legislation of the Republic of Uzbekistan in the performance of the above-mentioned tasks. Customs control through customs audit provides for the transfer of customs control at the time after the release of goods.

This, in turn, helps to solve a number of problems, such as,

* rational use of labor resources of customs authorities;

- * create more favorable conditions for foreign trade participants;
- reducing costs in the storage of goods under Customs Control, etc.

Therefore, customs control after the expulsion of goods by audit within the framework of creating favorable conditions for participants in foreign economic activity, reducing customs clearance is an urgent topic of today.

The full-fledged implementation of these tasks in our country includes modern norms, standards universally adopted in the world, including the requirements of Chapter 6, Standard 6.6 of the International Kyoto Convention, recommendations 1 and 2 of the Universal Customs Organization, requirements in articles 66, 99, 122, 131, 186 of the Customs Code of the World Customs Organization, requirements — on the step-by-step implementation of the recommendation No. 18 on measures to simplify their dishes, it is necessary to improve the methodology for the introduction of Customs audits.

The need to conduct a customs audit in relation to third parties

The emergence of new TIF entities and the absence of the concept of a high-standing organization that exercises control over their activities

The reason why the level of economic efficiency of departmental control in the customs system remains low is still the presence of export cases and the occurrence of economic crimes related to customs clearance in import operations



Additional and amendments to the customs legislation, including the implementation of additional privileges and preferences, changes in customs tariff rates, the condition for the fulfillment of the terms of international conventions and treaties that are being signed anew, and the fact that timely, direct TIF participants will not be notified of them



Absence of an organization that impartially monitors the activities of customs brokers assisting in customs clearance



Failure to comply with or disobey customs legislation



Customs duties - VAT, excise tax, collection levied for customs clearance, avoidance of customs duty, which is calculated from the customs value of goods and transport



The presence of cases of illegal import and withdrawal of goods (secretly, violating the border, illegal goods)



The inability of all TIF entities by state financial control bodies, including customs authorities, to conduct regular, in-depth financial control of foreign trade activities, to critically analyze

One of the main tasks of the customs audit is to assess the correct calculation and collection of customs duties. It is worth noting that at a time when current international economic relations are developing, the Export-import potential remains one of the important indicators of Budget Policy.

The purpose of the customs audit is to determine the circumstances of violations of the law on foreign trade in the current implementation of the terms of the international treaty, agreements with the legislation of the Republic of Uzbekistan and the differences in the adopted standards regarding foreign trade and the principles of the effectiveness of foreign trade activities in a more advanced situation and to It also consists in reducing customs risks at the time of customs clearance of goods and reducing costs associated with customs control.

The main purpose of the customs audit of third parties is to simplify customs clearance, speed up the movement of goods along the customs border, and establish cooperation between customs authorities and TIF participants. This brings the national customs system closer to international standards. In addition, the wide introduction of the system of Customs auditing of third parties allows the development of trade between countries, the effective development of the world economy and member states of the World Customs Organization.

The need to conduct a customs audit of third parties can also be for the following purposes:

determination of its financial stability;

determination of the correct and truthful reflection of information about financial and economic activities in the accounting report of the office;

assessment of foreign economic activity and its economic efficiency;

to determine the correctness of payment of taxes, fees, customs duties and other mandatory payments on the results of turnover related to cash turnover;

It should be noted that the purpose of the customs audit is not only to check the validity of the financial and economic activities of the TIF participant, but also to develop recommendations for improving the accounting policy in it, to simplify the rules of customs clearance. In other words, the customs audit will help to conveniently apply the accounting and reporting system based on the requirements of the customs authority of the TIF participant. Customs authorities, in turn, are required to simplify customs control for TIF participants who are following all these requirements and recommendations. Currently, in our country, these approaches are carried out only on the basis of customs control. In our opinion, it is advisable that the customs authorities give them customs

privileges, dividing them into categories, taking into account the scope of activity of all TIF entities (sphere, volume of goods and fees charged from it, necessity, work experience, years of activity in the country – such as the previous one or the beginning of work, etc.).

LITERATURE USED:

1. Customs Code Orq-400 20.01.2016
2. Customs Code of the Eurasian Economic Union
3. European Union customs code
4. Order of the State Customs Committee dated May 7, 2021 No. 110 “on the procedure for the selection of third parties to undergo customs audit within the framework of the “”customs audit”AAT
5. Book of recommendations of the World Customs Organization for conducting a customs audit. Phase-I-PCA-Guidelines-Volume-1-EN-Jun-2012