

THE NEED TO IMPROVE THE LEGAL BASIS OF THE RISK MANAGEMENT IN THE SYSTEM OF CUSTOMS AUTHORITIES

U. Pirmuxamedova

Department of Targeting and Risk Monitoring of the Customs Committee under the Ministry of Economy and Finance of the Republic of Uzbekistan chief inspector, customs service lieutenant colonel

Annotation

This thesis considers and presents proposals for improving the norms of the Customs Code of the Republic of Uzbekistan, which is the legal basis for the implementation and regulation of the risk management system in the customs service of the Republic of Uzbekistan.

Keywords: Customs code, customs legislation, risk management system, introduction, standard, the concept of "risk".

Introduction

In the modern world, compliance with customs legislation when transporting goods and vehicles across the customs border, ensuring timely and correct payment of customs fees, and preventing violations of customs legislation imposes completely new and high requirements on the legal mechanisms for regulating foreign trade activities of the Republic of Uzbekistan. It is necessary to evaluate the quality of activity by having objective data, analyzing it, and developing and implementing new management methods that justify themselves.

The need to use a comprehensive approach to improving the current practice in the customs sector is related to economic conditions, in which it is important to use not only external growth factors, but also internal growth factors and the most effective use of existing opportunities, further development of large-scale reforms implemented in customs authorities through digitalization.

In particular, by further improving the system of determining the risk levels of TIF participants in risk management, by properly allocating resources and improving our own unique, efficient model, the system can reliably protect the activity.

Compliance with customs legislation when transporting goods and vehicles across the customs border, timely payment of customs fees and ensuring correct payment, modern management in preventing violations of customs legislation, development, and daily use of performance indicators are the requirements of the times. There is a need to assess the quality of management in obtaining objective data, analyzing them, and developing and implementing new, more improved management methods that justify themselves. One of the main criteria for evaluation is time.

Risk management system based on the principle of saving time in the implementation of customs control in customs authorities, it is explained by the need to identify existing problems and make proposals for eliminating shortcomings by studying, systematizing and analyzing the legal bases of the application of (XBT).

In addition to dozens of high-level regulatory legal documents, the HBT is regulated by the orders, regulations of the SCC, the Regulations of the Targeting and Risk Monitoring Department and the staff's job instructions, programs, action plans, technical assignments, additional technical assignments and other documents.

In the thesis, the Customs Code of the Republic of Uzbekistan, which is the main legal basis for the introduction and regulation of the risk management system in the customs authorities of the Republic of Uzbekistan (BK) referred to relevant norms.

In the context of globalization, special attention is paid to digital economic growth models, to solving the problems of countries in the transition to the process of innovative development. Including BK's it is necessary to ensure the customs objectives stipulated in Article 6 and to keep up with the times..

Customs authorities directly comply with customs legislation and controls the revenue of customs payments to the state budget. It ensures the national security of the country by preventing the entry of counterfeit or dangerous goods, which are prohibited to be imported into the territory of the Republic of Uzbekistan, the outflow of capital from the country, and the illegal export of goods of strategic importance.

With the task of the President of the Republic of Uzbekistan, Sh. Mirziyoev, to introduce a risk warning system during customs inspection for business entities, to ensure the development and implementation of an automated risk management system for customs authorities, which provides for the transfer of customs control of goods on the basis of a selection, and together with interested ministries and agencies The new version of the draft of the BK is as follows:

liberalization of customs legislation, customs to simplify procedures and ensure transparency, to exclude the possibility of different interpretations in the adoption of norms that are understandable for all;

to create an incentive mechanism for compliance with customs legislation by participants of foreign economic activity;

to implement norms of international agreements of the Republic of Uzbekistan, generally recognized principles of international law, recommendations and standards of international organizations;

experience of developed countries in the field of customs administration, including the development of tariff regulation and customs control.

This is the assignment of the President of the Republic of Uzbekistan in 2018 "On measures to fundamentally improve the activities of the State Customs Service of the Republic of Uzbekistan" dated April 12 PF-5414 - reflected in the Decree.

The current Code of Customs of the Republic of Uzbekistan is the legal basis for the use of the Customs Code in the customs authorities.

In Article 21 of the Customs Code, customs control is carried out by customs authorities to ensure compliance with the legislation of the Republic of Uzbekistan and international agreements including a set of measures to be implemented with the use of CBT. In the BC, it is reflected that the purpose of application of CBT is as follows:

to ensure state security, protection of human life and health, environmental protection measures within the scope of the powers of customs authorities;

focus on high-risk areas and ensure efficient use of available resources at the disposal of customs authorities;

acceleration of customs operations when goods are transported across the customs border;

violations of customs legislation:

which has a stable character;

related to refusal to pay customs duties;

identification, forecasting and prevention of manifestations related to other types of customs control entrusted to the customs authorities to ensure compliance.

Article 203 of the CC deals with the application of CBT, and comparing the legal basis for the application of CBT in the CC and EOII in the CC, it is clear and simplified that the application of CBT in the implementation of customs control in the CC is made easier for all subjects of foreign economic activity to understand, and the objects of risk analysis are separately specified in Article 205. It can be seen that it is mentioned in the article. Also, in the concept of application of EOII CC, special emphasis is placed on deadlines, and based on the general requirements of customs control implementation in Article 203 of the CC, the issue of deadlines is not included in this concept.

Therefore, in Article 207 of this chapter, it is determined that the risk profiles, the terms of their determination and application, criteria, which are considered the main management lever of the CBT, will be implemented by the SCC.

Also, SCC determines the strategy and tactics of the application of the ITS, information collection and processing, risk analysis and assessment, development of risk management measures and their implementation.

According to the results of the study, the goals are more widely covered in the national BC and we can see that the application of ICT covers the essence of the objectives to be achieved. Correct description of concepts Correct application of CBT and as the basis for preventing errors, the main concepts used in the CBT are reflected in Article 204 of the Criminal Code.

At the same time, when the comparison of these concepts is studied in the CC, Customs Union CC, EOII CC, Kyoto Convention - General Annex - Chapter 6 (translation by "USAID" for reference), national CC The main concepts of the CBT showed that the Customs Union was harmonized with the concepts of the BK. Moving from the concepts to the definition of the

concept of risk, in fact, risk is an integral part of almost every field of human activity, there is no way to avoid it.

Many definitions focus on risk as probability, uncertainty, risk is uncertainty about the future, fear, harm or loss etc.

In any areas of the economy, including customs inherent risk is defined as the possibility or condition of loss that results from the adoption and implementation of certain decisions.

I.V. Solovyova talks about risk as a combination of the possibility of violation of customs legislation and its negative consequences.

S.A. Khapilin talks about the danger inherent in the customs administration system. According to him, the danger is "goods crossing the customs border and due to the influence of factors related to the movement of vehicles, the federal budget does not receive customs fees in full or is the uncertainty of the customs administration in achieving the objectives, manifested in the form of other losses"¹.

While the Kyoto Convention defines risk as non-compliance with customs legislation, the EOII CC does not define risk at all, but instead introduces the terminology of customs risk, which is not in our legislation and the Kyoto Convention, and the risk is "customs risk (risk)" - international agreements regulating the customs sector and acts and defined as the possibility of non-compliance with the legislation of member states on customs regulation.

In the CC of the Customs Union, risk is defined as the degree of probability of non-compliance not only with the customs laws of the Customs Union, but also with the national legislation protecting the interests of the member states.

For example, risk based on Georgia's BC, import of goods into the customs territory of Georgia, transit, transfer, intended use or export from the customs territory of Georgia and/or the possibility of work related to foreign goods located in the customs territory of Georgia, which:

- a) Georgia prevents the proper execution of the measures provided for by the customs legislation;
- b) Georgia prevents the proper execution of the measures provided for by the customs legislation;
- c) To the security of the state of Georgia and the people of Georgia, people or to animal or plant health, the environment or threatens consumers².

Conclusions and suggestions

It is worth noting that all the considered definitions are based on the interpretation of the laws of the countries where they are used.

¹ Khapilin S.A. "On the issue of fiscal risks of customs administration" // Bulletin of the Rostov State University of Economics (RINH). 2008.

² Customs Code of Georgia 4905-III <https://matsne.gov.ge/en/document/view/4598501?publication=0>

In our opinion, according to the analysis of the data presented above, since the improvement of the quality of the risk management process is one of the priority areas for the customs service, it is appropriate to improve the KBT, based on the interpretation of the definitions, focusing on the main directions of the activities of the customs service.

Article 204 of the CC of the Republic of Uzbekistan defines the concept of risk, according to which risk is defined as the degree of probability of non-compliance with customs legislation³. However, if we say this definition in a more precise way, it means to manage risks, prevent them and reduce them as much as possible, evaluate the effectiveness of the measures to reduce them, as well as develop and implement measures for control over the execution of customs operations, which are available in the customs authorities permanent work that implies continuous updating, analysis and revision of information we need to understand that.

In our opinion, "Customs risk" is the sum of the degree of probability of non-compliance with customs legislation and its negative consequences.

We believe that it is necessary to expand and perfect the basic concepts used in risk management in order to correctly interpret CBT and improve the field in all aspects.

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³ Uzbekiston Respublikasining Bozikhona codes. - T.: Uzbekiston, 2022.