



SOME ISSUES RELATED TO VIOLATIONS OF CUSTOMS LEGISLATION

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ABSTRACT

*The article discusses issues related to violations of
customs legislation, as well as ways to solve them and
their importance for economic security.*

By playing an active role in foreign trade and expanding its cooperation with many foreign countries, our republic is a full member of the international community. The annual growth in the Republic of Uzbekistan's economic indicators, the steady increase in its export potential, and the significant improvement in the standard of living of the population confirm the country's consistent progress along the path of advancement and modernization.

In this context, customs legislation plays a vital role in ensuring the state's economic security, regulating foreign economic activity and protecting the domestic market. Breaches of customs rules and requirements cause significant damage to the state budget, create conditions for the illicit trade in goods and undermine the principles of fair competition. In this regard, the detection of breaches in the customs sphere is one of the priority tasks of the law enforcement activities of the customs authorities. In the Address by the President of the Republic of Uzbekistan, Shavkat Mirziyoyev, to the Oliy Majlis and the people of Uzbekistan, it was noted that «In Uzbekistan, we have a state, a Constitution and laws that will reliably protect our citizens, entrepreneurs and investors in any situation! ». [1] In light of the above, combating offences relating to breaches of customs legislation takes on particular significance, not only on the part of the customs authorities but also on the part of other law enforcement agencies.

The Decree of the President of the Republic of Uzbekistan 'On the Additional Measures to the Further Improvement of Customs Administration', adopted in 2022, stipulates that, in order to take customs administration to a new level, drastically reduce the human factor through the digital transformation of customs and freight operations, and transform the customs sector into a system free from corruption, based on the principles of openness, transparency and reliability, it is necessary to improve customs administration and simplify customs procedures. [2] In this regard, it can be stated that the customs policy of the Republic of Uzbekistan is aimed at minimizing the interference of customs authorities in foreign trade

processes, and to speed up and simplify customs control procedures; in some cases, this creates favorable conditions for unscrupulous participants in foreign trade to evade customs duties by manipulating the application of customs procedures. Countering unlawful activities involving the evasion of customs duties through the use of various customs procedures does not present any particular difficulty provided that the customs authorities correctly apply a system of measures comprising forms of customs control and the conduct of operational-investigative activities.

The Resolution of the Plenum of the Supreme Court of the Republic of Uzbekistan 'On Judicial Practice in Cases Concerning Breaches of Customs Legislation and Smuggling' of 2023 states that the procedure for the movement of goods and vehicles across the customs border is strictly laid down by the Customs Code of the Republic of Uzbekistan and other legislative acts, as well as by international treaties. Any movement of goods and vehicles across the customs border carried out in breach of the established procedure is deemed unlawful and gives rise to administrative or criminal liability.[3]

In light of the above, a specific definition of the concept of a breach of customs legislation can be formulated, namely: breaches of customs legislation constitute unlawful acts or omissions by participants in foreign economic activity relating to failure to comply with the established rules governing the movement of goods and vehicles across the customs border.

It should be noted that, under contemporary conditions, combating crimes related to the evasion of customs payments has become a matter of particular importance. Efforts to counter such offences are largely determined by the diversity of customs duties, taxes, and fees, the various methods of their calculation and payment, as well as the complexity of their legal regulation. These factors may be exploited by unscrupulous participants in foreign economic activity to engage in unlawful practices.

Practice shows that the evasion of customs payments is most commonly carried out through false declaration or non-declaration of goods, as well as through other actions aimed at obtaining unlawful exemption from customs payments or reducing the amount of customs duties and taxes payable.

Interagency cooperation among law enforcement authorities within the Republic of Uzbekistan plays a significant role in the detection and suppression of violations of customs legislation. The Law of the Republic of Uzbekistan "**On the State Customs Service**" provides that, in carrying out their assigned functions, customs authorities shall cooperate with state bodies and other organizations, civil society institutions, and citizens. Furthermore, state bodies and other organizations are obliged, within the scope of their respective competencies, to assist customs authorities in the performance of their duties and in combating violations of customs legislation. [4] In performing their statutory duties and exercising their functions, customs authorities maintain continuous cooperation with other law enforcement agencies of the Republic of Uzbekistan. The effectiveness of this cooperation, characterized by its consistency and coordination, largely determines the extent to which these authorities are able to fulfil their assigned tasks and functions.

Combating breaches of customs legislation, as well as their prevention, detection, suppression and investigation, and the elimination of the causes and conditions that facilitate such breaches, necessarily involves the coordination of the deployment of customs authorities' personnel and resources with other law enforcement agencies and international organizations.

Coordination of law enforcement agencies' actions refers to agreement on the objectives, timing, location, personnel and program of activities of these agencies in combating breaches of customs legislation.[5] In other words, coordination involves concentrating personnel and resources on the main priority. This means that each agency, within the limits of its competence, acts using its own methods and techniques in a unified direction to achieve the set objective simultaneously with others, in accordance with a developed program or plan of coordinated measures to combat breaches of customs legislation. Only in this way can positive results be achieved in the activities of law enforcement agencies in combating breaches of customs legislation.

1) stepping up the activities of law enforcement agencies in combating breaches of customs legislation, ensuring that these activities are proactive and more targeted;

2) coordinating the efforts of law enforcement agencies and eliminating fragmentation in the fight against breaches of customs legislation;

3) to eliminate duplication in the activities of law enforcement agencies aimed at preventing customs-related offences and to ensure that these activities are targeted.

By addressing these tasks, the effectiveness of coordinated action by law enforcement agencies in combating breaches of customs legislation should be enhanced, and the primary objective of coordination should be achieved.

In light of the above, it can be stated that combating breaches of customs legislation is a key area of state policy in the field of economic security. Effective counteraction against offences is only possible through a combination of modern control technologies, legislative improvements, international cooperation and raising the level of legal awareness. In the context of globalization and the growth of international trade, the importance of customs control continues to increase, and combating offences is becoming a necessary condition for the stable development of the state and the economy.

References:

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