

Issues of Improving the Legal Provision of the Activities of the Customs Service Bodies

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Annotation: This article analyzes the issues of improving the legal support of the activities of the Customs Service bodies. The main duties and tasks of the State Customs Service of the Republic of Uzbekistan, customs bodies are analyzed.

Keywords: Republic of Uzbekistan, state customs service, law, concept, court, rights and obligations, customs officers.

The importance of strengthening mutually beneficial and friendly relations with foreign countries, creating favorable legal, social and economic conditions for the implementation of entrepreneurship, investment, tourism and other types of activities in the territory of Uzbekistan, the growth of trade turnover, the increase of traffic flow and passenger traffic, the importance of improving the legal regulation of relations in the field of customs determines. It is important that customs authorities are one of the parties to the relationship and that they develop in accordance with the new trends in the world economy. Currently, the modern trends in the activities of customs authorities are determined by international documents and national laws. Implementation of the foundations of the modern trend, in turn, is carried out by making changes and additions to the laws regulating various areas of the activities of customs authorities.

It is known that the Customs Code of the Republic of Uzbekistan regulates relations related to transportation of goods and means of transport across the customs border of the Republic of Uzbekistan, collection of customs fees, customs clearance, implementation of customs control, as well as prevention of cases of violation of customs legislation, their identification and determination of the procedure for putting an end to them. regulates¹. At the same time, the main tasks of the Customs authorities are to protect the economic interests of the Republic of Uzbekistan and ensure its economic security within the scope of their authority².

The activities of the customs authorities mentioned above are mainly analyzed from the legal, organizational and economic point of view. In the analysis of the organizational aspect, the main powers and tasks of the customs authorities are considered. The economic analysis classifies the level of provision of material resources of the customs bodies in the implementation of their functions. When analyzing the activities of customs bodies from a legal point of view, it is possible to cite a collection of normative legal documents and legal documents adopted in the national and international order related to customs. Improvement of legal support of the activities of customs bodies is divided into independent regulatory legal documents, which include substantive and procedural legal norms. At the same time, the legal analysis identifies the features of the legal provision of the customs authorities, such as legality and expediency, imperativeness, consistency,

¹ Customs Code of the Republic of Uzbekistan. <https://lex.uz/acts/2876354>

² Law of the Republic of Uzbekistan, dated 18.10.2018 No. O'RQ-502 "On State Customs Service" (new edition) <https://lex.uz/docs/4000640>

responsibility, optimization of the balance of personal and public interests. Legal support of the activities of customs authorities is mainly based on two components, that is, they are the mechanism of creation of norms related to customs activities and the mechanism of implementation of law enforcement and legal framework related to customs activities. This legal phenomenon is analyzed within the framework of goals, legal instruments and entities. Legal analysis is carried out with the help of target, territorial, organizational and functional types of the system, forming the basis of the legal provision of the activities of the customs authorities. According to the Decree No. PF-6005 of the President of the Republic of Uzbekistan dated 05.06.2020 "On reforming the customs administration and improving the activities of the state customs service bodies of the Republic of Uzbekistan", "Customs administration in 2020-2023, which includes the following areas of development and improvement of the activities of the customs authorities Concept of reforming and improving the efficiency of the state customs service bodies of the Republic of Uzbekistan" was adopted. One of the main directions of the development and improvement of the activities of customs authorities in 2020-2023 of the concept is the further improvement of the normative and legal framework in the field of customs.

Based on the study of the rules of normative legal documents and special literature, the criteria for the classification of the types of activities of customs authorities have been determined. According to:

- by content: financial, administrative, law enforcement, informational, international;
- according to the form of implementation: norm creation, law enforcement, contractual;
- by territorial jurisdiction: activities of the Customs Committee of the Republic of Uzbekistan on the entire customs system; activities of customs offices in the regions; criminal procedure; financial and legal; administrative procedure; international law; civil legal relations.
- according to the direction of influence: external; internal conditions.

According to Article 3 of the new version of the Law of the Republic of Uzbekistan "On State Customs Service", the main tasks of the Customs authorities are listed. According to it, the main tasks of the customs authorities are as follows:

protection of the rights, freedoms and interests of individuals and legal entities protected by law;

to protect the economic interests of the Republic of Uzbekistan and ensure its economic security within the scope of its authority;

implementation of customs control and clearance;

collection of customs duties;

control over compliance with customs legislation, prevention, detection and suppression of violations of legislation, including smuggling;

to participate in the development and implementation of measures to fight against the legalization of proceeds from criminal activities, the financing of terrorism and the financing of the proliferation of weapons of mass destruction;

implementation of monitoring of foreign trade operations, analysis of the execution of export-import contracts, as well as compliance with currency legislation when transferring the part of foreign trade operations to customs authorities;

keeping customs statistics on foreign trade of goods and commodity nomenclature of foreign economic activity;

improving the legal culture of citizens in the field of customs;

regular monitoring of the effectiveness of the risk management system;

application of modern information and communication technologies and technical means of control in the activities of customs bodies;

development of priorities for the development and improvement of customs work;

It is to ensure the fulfillment of obligations arising from the part of the international agreements of the Republic of Uzbekistan concerning customs work³.

The criteria for classifying the types of activities of the above customs authorities are considered, and research and analysis are being carried out within them. In particular, the activities of customs authorities as executive authorities have a clear legal character, as they are carried out by means of legal norms. This, in turn, predetermines the need to highlight the main features of the content of the legal activity of the customs authorities, the following factors.

First, the authority in the field of customs is given by the state and implemented by the customs authorities.

Secondly, its main purpose is to ensure compliance with customs legislation during transportation, storage and processing of goods and vehicles across the customs border.

Thirdly, it is implemented on the basis of legal norms regulating relations in the customs sphere.

Fourthly, it has an official character and is expressed both in the rule-making functions of the customs service of the Republic of Uzbekistan and in the law enforcement activities of all parts of the system of customs bodies.

Fifth, the activities of customs authorities are carried out in accordance with the procedure established by law and are procedural in form.

Sixth, customs authorities predetermine various means and methods of influencing social relations in the field of *lex mercatoria*, customs.

Legal support of the activities of customs authorities is based on two components:

- legal bases as a result of rule-making activities of subjects authorized by the state to regulate social relations operating in the customs sector;
- the mechanism of implementation of the legal framework as a result of the law enforcement activities of entities with appropriate powers in the field of customs work.

Analyzing the goals and tasks of the customs authorities is the clarification of the legal nature of the activities of the customs authorities. In particular, according to Article 6 of the Customs Code of the Republic of Uzbekistan, the objectives of the Customs are as follows:

ensuring compliance with the customs legislation during transportation, storage and processing of goods and means of transport across the customs border;

ensure timely and correct payment of customs duties;

³ Law of the Republic of Uzbekistan, dated 18.10.2018 No. O'RQ-502 "On State Customs Service" (new edition) <https://lex.uz/docs/4000640>

ensuring compliance with economic policy measures, requirements and conditions of customs regimes;

stop and prevent violations of customs legislation.

During the review of the legal means of ensuring the activities of the customs authorities, attention was paid to the programs and concepts of the system. Most of the documents of this type define the priority directions and strategic directions of activity.

In accordance with the recommendations of the World Customs Organization, the main directions for improving the legal support of the activities of the customs authorities were determined. In particular, The concept of "Reforming the customs administration and improving the efficiency of the state customs service of the Republic of Uzbekistan in 2020-2023" was prepared based on the recommendations of the World Customs Organization and the approaches based on the experience of the customs administration reform of advanced countries. Also, taking into account the recommendations and standards of the World Trade Organization and the Eurasian Economic Union, and based on the best practices of foreign countries, it is decided to revise the regulatory legal framework in an appropriate manner.

In our opinion, it is necessary to study, monitor and analyze the mistakes made in decision-making in the activities of customs authorities in the implementation of the goals and tasks provided for in the Concept. Thanks to such a policy, the customs office should become a body that helps the development of foreign trade for its participants. Materials received within the framework of the application can be an effective tool for improving the activities of customs authorities. According to the Customs Code of the Republic of Uzbekistan, complaints submitted to the court against the decisions of the Customs authorities, the actions (inaction) of the officials of these authorities are considered and resolved in accordance with the procedure established by the legislation.

If the application is submitted to the court, the execution of the appealed part of the decision of the customs body will be suspended from the day the application is accepted by the court and until the court's decision enters into legal force ⁴.

As an important component of legal activity, the activities of customs authorities on compliance with legal documents are interrelated, such as strict compliance with laws by officials of customs authorities and control of compliance with legal documents by individuals and legal entities transporting goods and vehicles across the customs border. consists of parts. Individuals and legal entities have the right to appeal the decisions of customs authorities and actions (inaction) of officials in the prescribed manner. Complaints against decisions of customs bodies and actions (inaction) of their officials to a higher customs body shall be carried out in accordance with the procedure established by the legislation on customs. An appeal to the higher customs authority on the decisions made by the customs authorities regarding the results of inspections and customs audits may be filed no later than thirty days from the moment when the person knew or should have known about the violation of his rights.

It is known that there is a right not only to complain about customs disputes, but also to appeal to the court in accordance with the established procedure. Most of the case law deals with the following issues.

first, customs disputes are related to cases arising from public legal relations;

secondly, in such a case, one of the parties is always the customs authority;

⁴ Customs Code of the Republic of Uzbekistan. <https://lex.uz/acts/2876354>

thirdly, the reason for court proceedings in the field of customs work, as a rule, is various aspects of bringing individuals to both administrative and financial-legal responsibility;

fourthly, the requirements of the customs authority, which is the subject of court proceedings, relate to the implementation of customs procedures: customs regimes, customs clearance and control, payment of customs fees.

In our opinion, it is necessary to determine the reasons for the occurrence of complaints when monitoring compliance with customs legislation. It is advisable to make additions and changes to the normative-legal documents in the appropriate manner.

Therefore, on the basis of the above analysis, the following conclusions can be reached regarding the quality legal provision of the activities of customs authorities:

Firstly, to have a legal and regulatory framework that provides the most optimal balance according to the principle of mutual restraint and balance in relation to state and private interests;

Secondly, to implement the correct distribution of powers related to the customs administration.

Thirdly, it is necessary to adapt the national legislation to international standards, conventions, agreements aimed at simplifying and unifying customs procedures, facilitating world trade and facilitating its flow by the state in a real way; in this regard, it is especially relevant in connection with the future entry of the Republic of Uzbekistan into the World Trade Organization.

Fourthly, the single customs office summarizes relations related to transportation of goods and means of transport across the customs border of the Republic of Uzbekistan, collection of customs fees, customs clearance, implementation of customs control, as well as prevention of cases of violation of customs legislation, identification of them and determination of the procedure to put an end to them. the concept should be developed. Concepts involving certain periods are not intended here.

References

1. Customs Code of the Republic of Uzbekistan. <https://lex.uz/acts/2876354> date of application: 17.09.2022.
2. Law of the Republic of Uzbekistan, dated 18.10.2018 No. O'RQ-502 "On State Customs Service" (new edition) <https://lex.uz/docs/4000640> date of reference: 17.09.2022.