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## DIGITALIZATION OF CUSTOMS DUTIES

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## ЦИФРОВИЗАЦИЯ ТАМОЖЕННЫХ ПОШЛИН

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*Abstract.* In this article, the transition of the Republic of Uzbekistan to the Renaissance period for customs clearance, payment for participation in customs auctions for the qualification certificate of a specialist in the digitalization of world customs duties.

*Аннотация.* В данной статье рассматривается переход Республики Узбекистан к периоду возрождения по таможенному оформлению, оплате участия в таможенных аукционах за квалификационный аттестат специалиста по цифровизации мировых таможенных пошлин.

*Keywords:* customs duty, customs duties, customs code, customs border goods, declarant.

*Ключевые слова:* таможенная пошлина. Таможенные пошлины, таможенный кодекс, товары таможенной границы, декларант.

Customs duties are fees paid for goods transported (imported and exported) across the border. Terms and standards of customs duties are determined by customs tariffs. The rates of customs duties may vary according to the customs regulations of each country. Customs duties in Uzbekistan; value added tax; excises; Fee for a license issued by the customs authorities and for renewal of the license; Fee for the qualification certificate of a customs clearance specialist; customs clearance for customs clearance; customs duties for storage of goods; customs duties for customs control of goods; payment for information and advice; payment for prior decision; There are types such as payment for participation in customs auctions. Partial or full exemption from customs duties, tariff preferences are levied on the movement of goods and means of transport across the customs border of the Republic of Uzbekistan of each country.

The types of customs duties levied on the movement of goods and means of transport across the customs border are specified in the Law of the Republic of Uzbekistan "On Customs Tariffs", the Customs Code and the Tax Code.

In particular, the following customs duties are provided for the movement of goods and means of transport across the customs border:

- duties;
- value added tax;
- excise tax;

- customs collection for customs clearance;
- Fee for customs clearance of goods.

The detailed description of the current customs duties collected by the customs authorities is registered in the Ministry of Justice of the Republic of Uzbekistan on November 3, 1999 No. 834 "On the procedure for filling out the customs cargo declaration". 'is given in Annex 10 to the order and a code number is given for each type of customs payment.

For example, 10 customs clearance fees, 20 import duties, 27 excise taxes, 29 value added taxes.

The application of the above customs duties depends on the customs regime under which the goods are placed. For example, the "free circulation" customs regime provides for the payment of import duties, taxes and customs duties, the application of economic policy measures.

Customs duties play a fiscal role in replenishing the state budget and protecting the domestic market by creating healthy price competition.

According to the Customs Code, customs duties are paid by the declarant. Any interested person has the right to pay customs duties instead of the payer, unless otherwise provided by law. Customs duties are paid before or at the time of acceptance of the customs declaration.

Customs duties are paid in the national currency of the Republic of Uzbekistan.

Now let's look at each type of customs duty separately.

Customs duty is a payment levied by the customs authorities when transporting goods across the customs border of the Republic of Uzbekistan.

According to the current legislation, the Republic of Uzbekistan provides for import, export, seasonal and separate (special, anti-dumping, countervailing) duties. Today, in practice, only import duties are applied.

The rates of import customs duties are approved by the decrees of the President of the Republic of Uzbekistan. First of all, it is necessary to determine the following for goods imported into the customs territory of the Republic of Uzbekistan:

In order to calculate the amount of import customs duties on goods imported into the customs territory of the Republic of Uzbekistan, it is first necessary to determine the following:

- Determination of the customs value of goods;
- Determination of the commodity code number based on the nomenclature of goods of foreign economic activity;
- Determination of the country of origin of imported goods;
- Determination of the quantity of goods;
- Determination of the established rate of import customs duties on this goods.

Article 34 of the Law of the Republic of Uzbekistan "On Customs Tariffs" provides for the granting of tariff preferences.

Accordingly, import customs duties are not applied to goods produced in the countries that have signed the Agreement on the Establishment of a Free Trade Zone with the Republic of Uzbekistan and imported from these countries.

The list of these countries was registered in the Ministry of Justice of the Republic of Uzbekistan on April 8, 1998, No. 429 and consists of the following: 1. Belarus; 2. Georgia; 3. Kazakhstan; 4. Kyrgyzstan; 5. Moldova; 6. Russia; 7. Turkmenistan; 8. Ukraine; 9. Tajikistan; 10. Azerbaijan.

In order to avoid import duties on goods produced in these countries, the goods must be exported by a resident of one of the member states of the agreement and imported by a resident of another member state of the agreement. A resident is an organization established in the territory of

that state or an individual permanently residing in the territory of that state.

Vehicles that are registered or unregistered in the registration offices of foreign countries and imported into the territory of the Republic of Uzbekistan are imported vehicles.

They do not have a "vehicle recall obligation". In order to control its delivery under customs control to the TIF or exit customs post, a control document on the delivery of goods is issued at the entry customs post.

When a vehicle is imported by individuals, it is cleared at the TIF customs post located at the permanent residence of the owner (in the area of activity of legal entities).

The customs regime of "free circulation" is applied to the imported motor vehicle. The basis for registration is the passport of the owner of the imported motor vehicle, a document establishing the right of ownership of the motor vehicle.

Customs duties are levied on the customs clearance of imported vehicles. Normative documents: Regulations on the procedure for customs clearance of vehicles crossing the customs border. N2156. 19.11.2010

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