TOSHKENT DAVLAT YURIDIK UNIVERSITETI HUZURIDAGI ILMIY DARAJALAR BERUVCHI DSc.07/30.12.2019.Yu.22.02 RAQAMLI ILMIY KENGASH

TOSHKENT DAVLAT YURIDIK UNIVERSITETI

IBRAGIMOV OTABEK ISMOILOVICH

XALQARO STANDARTLAR ASOSIDA BOJXONA NAZORATINI SODDALASHTIRISHNI HUQUQIY TA'MINLASH

12.00.02 – Konstitutsiyaviy huquq. Ma'muriy huquq.
Moliya va bojxona huquqi

yuridik fanlar bo'yicha falsafa doktori (PhD) dissertatsiyasi
AVTOREFERATI

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KIRISH (Doktorlik (PhD) dissertatsiyasi annotatsiyasi)

Dissertatsiya mavzusining dolzarbligi va zarurati. Dunyoning barcha mamlakatlarida tashqi savdo hajmining jadal sur'atlar bilan o'sib borishi pirovardida tashqi savdo jarayonlarini soddalashtirish, xususan, mamlakat iqtisodiy va milliy xavfsizligini ta'minlagan holda bojxona nazoratining ixcham va shaffof mexanizmini yaratish borasida bir qancha yutuqlarga erishilmoqda. Jumladan, xalqaro savdoni huquqiy ta'minlash maqsadida Jahon Bojxona Tashkiloti tomonidan Bojxona tartib-taomillarini soddalashtirish va uyg'unlashtirish to'g'risidagi xalqaro Kioto konvensiyasi (1973)[1], Jahon bojxona tashkilotining Xavfsizlik va jahonda savdoni yengillashtirishning hadli standartlari qoidalari (2005)[2], Jahon savdo tashkilotining Savdo tartibotlarini soddalashtirish bo'yicha kelishuvi (2014)[3] kabi xalqaro huquqiy hujjatlar ishlab chiqildi hamda bugunga kelib ko'plab mamlakatlarda mazkur konvensiya va kelishuvlar milliy qonunchilikka implementatsiya qilindi.

Jahonning rivojlangan mamlakatlarida bojxona nazoratida zamonaviy axborot texnologiyalarini qo'llash orqali mavjud resurslardan oqilona foydalanish, vaqt va mablag'ni tejashga zamin yaratuvchi bojxona nazoratining yangi mexanizmlarini joriy etish, tartib-taomillarni yanada soddalashtirish, o'z navbatida, sohada huquqni qo'llash amaliyotini takomillashtirish, tashqi savdo subyektlari, jumladan, tashqi savdoni tartibga solishda ishtirok etuvchi davlat idoralarining o'zaro muvofiq faoliyatini huquqiy jihatdan tartibga solish masalalariga muhim ilmiy-amaliy ahamiyat kasb etadigan tadqiqot yo'nalishi sifatida e'tibor qaratilmoqda. Jahon savdosi hajmining keskin o'sishi sharoitida bojxona nazoratini xalqaro standartlarga muvofiqlashtirish va soddalashtirish masalasi global ahamiyat kasb etmoqda. Jahon banki ma'lumotlariga ko'ra, 2023-yilda global savdo hajmi 32 trillion, 2024-yilda 33 trillion AQSh dollarini tashkil etgan bo'lsa, bu ko'rsatkich 2025-yilda 33,7 trillion dollarga yetishi prognoz qilingan[4]. Bunday sharoitda an'anaviy bojxona nazorati usullari ortiqcha vaqt va mablag' sarfiga olib kelmoqda. Zamonaviy raqamli texnologiyalarning rivojlanishi bojxona nazoratini soddalashtirishning yangi imkoniyatlarini yaratmoqda. Sun'iy intellekt, katta ma'lumotlar tahlili (Big Data) va blokcheyn texnologiyalari bojxona nazoratini avtomatlashtirish va soddalashtirish imkonini bermoqda. Bu esa xalqaro standartlarning yanada keng joriy etilishini taqozo etadi.

O'zbekistonda tashqi savdoni rag'batlantirish, bojxona tartib-taomillarini soddalashtirish, tashqi iqtisodiy faoliyat subyektlariga imtiyoz va preferensiyalar berish, mavjud ma'muriy va texnik to'siqlarni bartaraf etishga alohida e'tibor berilib, bojxona organlari tizimida bojxona nazoratini soddalashtirishning huquqiy asoslarini ta'minlash bo'yicha qator maqsadli chora-tadbirlar amalga oshirilmoqda. Xususan, O'zbekistonda 2019-yilda Jahon Savdo Tashkilotiga qo'shilish jarayoni qayta boshlanishi, 2020-yil 21-dekabrda Bojxona tartib-taomillarini soddalashtirish va uyg'unlashtirish to'g'risidagi xalqaro konvensiyaning (Kioto konvensiyasi)

[1] Международная Конвенция (Киото, 1973) «Об упрощэнии и гармонизатсии таможенных протседур».
[2] SAFE FRAMEWORK STANDARDS. WCO 2021. https://www.wcoomd.org
[3] Соглашение ВТО об упрощэнии протседур торговли. https://tfig.unece.org/RUS/contents/WTO_Agreement.htm
[4] https://www.interfax.ru/amp/1003334

ratifikatsiya qilinishi[5] mamlakatimizda bojxona tartib-taomillarining xalqaro talablarga moslashtirilishida muhim qadam bo‘ldi. Mazkur sohada ko‘plab islohotlar amalga oshirilayotganiga qaramasdan, mamlakatimiz Jahon Savdo Tashkilotiga a’zo bo‘lmagan kam sonli davlatlardan biri bo‘lib qolmoqda. Albatta, bu bojxona nazoratini soddalashtirish, uning nazariy-huquqiy jihatlarini o‘rganish, normativ-huquqiy hujjatlarning sifatini oshirish, ularning ilmiy asoslangan, ishonchli, xolis, tahliliy hamda haqqoniy axborot bilan ta’minlanganlik darajasini tadqiq etishni talab etmoqda.

Mazkur tadqiqot ishi “Bojxona tartib-taomillarini soddalashtirish va uyg‘unlashtirish to‘g‘risidagi xalqaro konvensiyaga (Kioto, 1973-yil 18-may, 1999-yil 26-iyunda qabul qilingan o‘zgartirishlar bilan) O‘zbekiston Respublikasining qo‘shilishi to‘g‘risida”gi (2020), “Normativ-huquqiy hujjatlar to‘g‘risida”gi (2021) O‘zbekiston Respublikasining qonunlari, O‘zbekiston Respublikasi Prezidentining “Bojxona tartib-taomillarini soddalashtirish va davlat bojxona xizmati organlari tashkiliy tuzilmasini yanada takomillashtirish to‘g‘risida”gi PF–6310-son (2021), “Bojxona ma’muriyatchiligini yanada takomillashtirishga doir qo‘shimcha chora-tadbirlar to‘g‘risida”gi PF–122-son farmonlari (2022), “Tashqi iqtisodiy faoliyatni amalga oshirishda ma’muriy tartib-taomillarni yanada takomillashtirish chora-tadbirlari to‘g‘risida”gi PQ-4297-son qarori (2019) va mavzuga oid boshqa normativ-huquqiy hujjatlarda belgilangan vazifalarni amalga oshirishga muayyan darajada xizmat qiladi.

Tadqiqotning respublika fan va texnologiyalari rivojlanishining ustuvor yo‘nalishlariga mosligi. Mazkur tadqiqot respublika fan va texnologiyalari rivojlanishining I. “Axborotlashgan jamiyat va demokratik davlatni ijtimoiy, huquqiy, iqtisodiy, madaniy, ma’naviy-ma’rifiy rivojlantirishda innovatsion g‘oyalar tizimini shakllantirish va ularni amalga oshirish yo‘llari” ustuvor yo‘nalishiga mos keladi.

Muammoning o‘rganilganlik darajasi. Xalqaro standartlar asosida bojxona nazoratini soddalashtirishni huquqiy ta’minlash masalalari huquqshunos olimlar tomonidan muayyan darajada tadqiq etilgan bo‘lib, mavjud tahlillar asosan umumiy yondashuvga asoslangan.

O‘zbekistonlik olimlardan S.A. Alimbayev, A.A. Aliyev, S.A. Aripov, N.I. Asqarov, A.A. Saidov, Sh.O‘. Azizov, Sh. Boymurodov, E.J. Rahmatovlarning ilmiy tadqiqotlarida bojxona sohasining ayrim jihatlari, xususan, sohadagi davlat boshqaruvining bir qator muhim masalalari tadqiq etilgan.

Jumladan, S.A. Alimbayevning “O‘zbekiston Respublikasi bojxona hududida tovar ayirboshlashning tashkiliy-huquqiy muammolari”, A.A. Aliyevning “O‘zbekiston Respublikasi qonunchiligiga xalqaro me’yorlar va tamoyillarni joriy qilish”, A.A. Saidovning “O‘zbekiston Respublikasi davlat bojxona qo‘mitasining avtomatlashtirilgan boshqaruv tizimini yaratish usullari”, Sh. Boymurodovning “Bojxona sohasida davlat boshqaruvining tashkiliy-huquqiy shakllari”, E.J. Rahmatovning “Bojxona sohasidagi davlat boshqaruvining tashkiliy-huquqiy

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[5] O‘zbekiston Respublikasining “Bojxona tartib-taomillarini soddalashtirish va uyg‘unlashtirish to‘g‘risidagi xalqaro Konvensiyaga (Kioto, 1973-yil 18-may, 1999-yil 26-iyunda qabul qilingan o‘zgartirishlar bilan) O‘zbekiston Respublikasining qo‘shilishi to‘g‘risida” Qonuni, O‘RQ-654-son, 2020-yil.

asoslari” mavzularidagi ilmiy izlanishlarida xalqaro standartlarni bojxona tartib-taomillariga joriy etish, sohada axborot-kommunikatsiya texnologiyalaridan foydalanishning afzalliklari va zarurati, samarali bojxona ishi va bojxona nazoratini zamonaviy talablar asosida tashkil etishning ayrim jihatlari tahlil qilingan.

Xorijiy davlatlar olimlaridan G. Valantiejus, A. Grainger, D. Curzi, R. Ireland, T.S. Nenedishina, J.E. Anderson, E. Wincoop, A. Behar, R. Hasan, D. Widdowson, C. Truel, M. Karlsson, T. Yasui, Kim Jae-young va boshqa olimlar tomonidan bojxona nazoratini soddalashtirishning ayrim jihatlari tahlil qilingan.

Mustaqil davlatlar hamdo‘stligi mamlakatlari olimlaridan S.V. Xalipov, A.Y. Raykova, Y.T. Prjiboro, P.N. Afonin, I. Klimova, S. Agamagomedova, O.Y. Bakayeva, B.N. Gabrichidze, O.V. Grechkina, S.I. Istomin, G.V. Matviyenko, A.B. Novikov, A.F. Nozdrachev, I.V. Timoshenko va boshqalar tomonidan bojxona nazorati, uni amalga oshirishning umumiy tartibi va shakllarini huquqiy tartibga solish masalalari o‘rganilgan.

Shunga qaramasdan, O‘zbekiston Respublikasida xalqaro standartlar asosida bojxona nazoratini soddalashtirishni huquqiy ta’minlash masalasi alohida monografik tadqiqot sifatida o‘rganilmagan.

Dissertatsiya tadqiqotining dissertatsiya bajarilgan oliy ta’lim muassasasining ilmiy tadqiqot ishlari rejalari bilan bog‘liqligi. Tadqiqot ishi Toshkent davlat yuridik universiteti ilmiy-tadqiqot ishlari rejasining “Demokratik islohotlarni chuqurlashtirish sharoitida davlat boshqaruvini yanada erkinlashtirishning asosiy yo‘nalishlari” mavzusidagi fundamental loyihasi doirasida bajarilgan.

Tadqiqotning maqsadi xalqaro standartlar asosida bojxona nazoratini soddalashtirishning huquqiy mexanizmlarini takomillashtirish bo‘yicha ilmiy asoslangan taklif va tavsiyalar ishlab chiqishdan iborat.

Tadqiqotning vazifalari:

O‘zbekiston Respublikasida bojxona ishini huquqiy jihatdan tartibga solishning nazariy asoslari va bojxona nazoratini soddalashtirishni xalqaro standartlar asosida tartibga solishning huquqiy mexanizmlarini tahlil qilish;

O‘zbekiston Respublikasida bojxona nazoratini soddalashtirishning zamonaviy tendensiyalari va xorijiy davlatlar tajribasini tadqiq etish orqali bojxona sohasini tartibga soluvchi milliy qonunchilikni takomillashtirishga oid taklif va tavsiyalar ishlab chiqish;

bojxona nazoratini soddalashtirish bo‘yicha xalqaro standartlarni tasniflash va ularni qo‘llashning huquqiy asoslarini takomillashtirish yuzasidan takliflar ishlab chiqish;

bojxona nazoratini soddalashtirishga doir xalqaro standartlarni joriy etishni iqtisodiy jihatdan tasniflash;

bojxona nazorati bo‘yicha milliy qonunchilikning xalqaro standartlarga muvofiqligini qiyosiy-huquqiy tahlil qilish va huquqiy ta’minlashni takomillashtirish masalalarini tadqiq qilish;

bojxona nazoratini soddalashtirish jarayonlarini takomillashtirishda normativ-huquqiy hujjatlarni muvofiqlashtirishning zamonaviy yo‘llarini tadqiq etishdan iborat.

Tadqiqotning obyekti sifatida Oʻzbekiston Respublikasida bojxona nazoratini amalga oshirish tartibotlarini xalqaro standartlar asosida soddalashtirish bilan bogʻliq huquqiy munosabatlar olingan.

Tadqiqotning predmetini Oʻzbekiston va xorijiy mamlakatlarning bojxona nazoratini amalga oshirish faoliyatini tartibga soluvchi normativ-huquqiy hujjatlari, xalqaro shartnomalar, huquqni qoʻllash amaliyoti, huquqshunos olimlarning ilmiy-nazariy qarashlari hamda huquqiy kategoriyalar tashkil etadi.

Tadqiqot usullari. Tadqiqot olib borishda tizimli va funksional tahlil, tarixiy, mantiqiy, qiyosiy-huquqiy tahlil, statistik ma’lumotlarni tahlil qilish, induksiya va deduksiya, mantiqiylik, kuzatish kabi usullardan foydalanilgan.

Tadqiqotda qoʻllangan metodlar ilmiy yangilikka erishish uchun quyidagicha xizmat qildi:

tarixiy-huquqiy metod orqali bojxona nazoratini soddalashtirish konsepsiyasining rivojlanish bosqichlari aniqlandi;

tizimli-mantiqiy tahlil metodi orqali bojxona nazoratini xalqaro standartlar asosida soddalashtirish mexanizmlarining nazariy-huquqiy asoslari ishlab chiqildi;

qiyosiy-huquqiy tahlil metodi orqali xorijiy mamlakatlarning bojxona nazoratini soddalashtirish boʻyicha tajribasi oʻrganildi;

statistik va iqtisodiy tahlil metodlari orqali bojxona nazoratini soddalashtirishning iqtisodiy samaradorligini baholash metodologiyasi ishlab chiqildi;

prognozlash va modellashtirish metodlari orqali bojxona nazoratini soddalashtirish mexanizmlarini takomillashtirish yoʻnalishlari belgilandi.

Tadqiqotning ilmiy yangiligi quyidagilardan iborat:

bojxona nazorati samaradorligini oshirish maqsadida Bojxona kodeksiga bojxona auditiga oid qonunchilik normalarini kiritishning zarurligi huquqiy jihatdan asoslab berilgan;

bojxona nazoratini soddalashtirishda rasmiylashtiruvdan keyingi nazorat mexanizmini xalqaro standartlar asosida takomillashtirish zarurati ilmiy asoslantirilgan;

bojxona rasmiylashtiruvi jarayonida tovarlarning invoys va shartnoma narxini qabul qilishning huquqiy asosini qonun bilan mustahkamlash lozimligi asoslantirilgan;

bojxona nazoratini soddalashtirishning xalqaro standartlarini milliy qonunchilikka implementatsiya qilish orqali Vakolatli iqtisodiy operatorlar maqomini huquqiy ta’minlash lozimligi asoslab berilgan;

xalqaro standartlar asosida tovarlarning kelib chiqish mamlakatini belgilash jarayonini soddalashtirish maqsadida bojxona qonunchiligiga dastlabki qaror berish amaliyotini joriy etish lozimligi asoslantirilgan.

Tadqiqotning amaliy natijalari quyidagilardan iborat:

Oʻzbekiston Respublikasida iqtisodiy xavfsizlikni ta’minlash borasida bojxona nazoratini soddalashtirishning huquqiy jihatlari tahlil qilingan;

Oʻzbekiston Respublikasi hududida joylashgan erkin omborlarda saqlanayotgan tovarlarni tasarruf etishning huquqiy normalarini xalqaro huquq normalariga muvofiqlashtirish lozimligi asoslab berilgan;

mamlakat bojxona xizmati tizimida xalqaro standartlarni qoʻllashning zaruriyati ochib berilgan;

vakolatli iqtisodiy operatorlar institutini joriy etishning bojxona nazoratini soddalashtirishdagi ahamiyati ochib berilgan;

xavfni boshqarish tizimida tashqi iqtisodiy faoliyat subyektlarini toifalashga oid xalqaro huquqiy hujjatlar tadqiq etilgan.

Tadqiqot natijalari ishonchliligi. Tadqiqot natijalarining ishonchliligi ishda qoʻllangan oʻrganish usullari, ishonchli materiallar va rasmiy axborot manbalaridan foydalanilgani, xalqaro tajriba va milliy qonunchilik normalarining oʻzaro tahlil qilingani, ishlab chiqilgan takliflarning amaliyotga joriy etilgani va vakolatli organlar tomonidan tasdiqlangani, shuningdek, natijalarning yetakchi milliy va xorijiy nashrlarda e’lon qilingani bilan belgilanadi.

Tadqiqot natijalarining ilmiy va amaliy ahamiyati. Tadqiqot natijalarining ilmiy ahamiyati unda ilgari surilgan ilmiy-nazariy xulosalar, taklif va tavsiyalardan kelgusi ilmiy faoliyatda, norma ijodkorligi va huquqni qoʻllash amaliyotini takomillashtirish hamda Bojxona huquqi va Bojxona nazorati kabi fanlarni ilmiy-nazariy va uslubiy jihatdan yanada boyitishda foydalanish mumkinligida ifodalanadi.

Tadqiqot natijalarining amaliy ahamiyati bojxona nazoratining soddalashtirilgan tartib-taomillarini qoʻllash bilan bogʻliq qonun hujjatlarini takomillashtirishga, huquqni qoʻllash amaliyotini rivojlantirishga hamda bojxona organlari tomonidan amalga oshiriladigan faoliyatni hozirgi zamon talablari, xorijiy tajriba va xalqaro standartlarga muvofiqlashtirish boʻyicha qonun hujjatlari loyihasini ishlab chiqishda foydalanish mumkinligi bilan belgilanadi.

Tadqiqot natijalarining joriy qilinishi. Xalqaro standartlar asosida bojxona nazoratini soddalashtirishni huquqiy ta’minlash boʻyicha olingan ilmiy natijalar asosida:

Bojxona kodeksining 201-moddasiga “Tovarlar chiqarib yuborilganidan keyin bojxona organlari, agar bojxona toʻgʻrisidagi qonunchilik buzilishlari mavjud deb taxmin qilish uchun yetarli va tasdiqlangan asoslar mavjud boʻlsa, bojxona nazoratini amalga oshirishga, shu jumladan, bojxona auditi usullari asosida amalga oshirishga haqli” mazmunida oʻzgartirish kiritish yuzasidan taklif Oʻzbekiston Respublikasining 2022-yil 1-fevraldagi “Oʻzbekiston Respublikasining Bojxona kodeksiga qoʻshimcha va oʻzgartishlar kiritish toʻgʻrisida”gi OʻRQ-748-sonli Qonunini ishlab chiqishda foydalanilgan (Oʻzbekiston Respublikasi Iqtisodiyot va moliya vazirligi huzuridagi Bojxona qoʻmitasining 2025-yil 23-maydagi 21/05-25-0032-son ma’lumotnomasi). Mazkur normativ-huquqiy hujjatlarga kiritilgan oʻzgartirish va qoʻshimchalar, Oʻzbekistonda bojxona nazoratini soddalashtirish bilan birga Bojxona tartib-taomillarini soddalashtirish va uygʻunlashtirish toʻgʻrisidagi konvensiya (Kioto, 1973) hamda Jahon Savdo Tashkilotining Savdo tartibotlarini soddalashtirish toʻgʻrisidagi bitimi talablarini milliy qonunchilikka implementatsiya qilishga xizmat qilgan;

bojxona rasmiylashtiruvi jarayonida tovarlarning invoys va shartnoma narxini qabul qilishning huquqiy asosini qonun bilan mustahkamlashga oid taklifdan Oʻzbekiston Respublikasining 2024-yil 27-fevraldagi “Oʻzbekiston Respublikasining Bojxona kodeksiga bojxona tartib-taomillarini takomillashtirishga qaratilgan oʻzgartirish va qoʻshimchalar kiritish toʻgʻrisida”gi OʻRQ-913-son Qonunini ishlab chiqishda foydalanilgan (Oʻzbekiston Respublikasi Iqtisodiyot va moliya vazirligi huzuridagi Bojxona qoʻmitasining 2024-yil 13-noyabrdagi 21/05-24-0049-son ma'lumotnomasi). Ushbu taklifning joriy qilinishi bojxona rasmiylashtiruvi jarayonida shartnoma va invoys narxini qabul qilishning amaldagi 69,3 foiz ko'rsatkichi Jahon Savdo Tashkilotiga a'zo mamlakatlardagi kabi 80 foizdan ortishiga olib kelib, Jahon Savdo Tashkilotiga a'zo davlatlarning bojxona to'g'risidagi qonunchiligi GATT (1994)ning VII moddasi qoidalarining to'liq implementatsiya qilinishiga xizmat qilgan;

bojxona nazoratini soddalashtirishning xalqaro standartlarini milliy qonunchilikka implementatsiya qilish orqali Vakolatli iqtisodiy operatorlar maqomini huquqiy ta'minlash bo'yicha taklifdan O'zbekiston Respublikasining 2022-yil 1-fevraldagi "O'zbekiston Respublikasining Bojxona kodeksiga qo'shimcha va o'zgartishlar kiritish to'g'risida"gi O'RQ-748-son Qonunini ishlab chiqishda foydalanilgan (O'zbekiston Respublikasi Iqtisodiyot va moliya vazirligi huzuridagi Bojxona qo'mitasining 2024-yil 13-noyabrdagi 21/05-24-0049-son ma'lumotnomasi). Ushbu taklifning joriy qilinishi bojxona nazoratining soddalashtirilgan tartibini qo'llash nazarda tutilgan Vakolatli iqtisodiy operatorlik institutini tashkil etishning huquqiy asosi yaratilishiga xizmat qilgan;

tovarlarni import qilishda litsenziya berish jarayonini avtomatlashtirish (raqamlashtirish)ning huquqiy asoslarini ta'minlashga doir taklifdan O'zbekiston Respublikasi Vazirlar Mahkamasining 2023-yil 4-sentabrdagi "Bojxona chegarasi orqali olib o'tilayotgan naqd valyuta mablag'larini deklaratsiyalash hamda bojxona ombori, erkin ombor va boj olinmaydigan savdo do'koni faoliyatini litsenziyalash qoidalari takomillashtirilishi munosabati bilan O'zbekiston Respublikasi Hukumatining ayrim qarorlariga o'zgartirish va qo'shimchalar kiritish to'g'risida"gi 443-son qarorini ishlab chiqishda foydalanilgan (O'zbekiston Respublikasi Bosh vaziri kotibiyati Axborot-tahlil va yuridik ta'minlash departamentining 2023-yil 29-dekabrdagi 12-15-136-son ma'lumotnomasi). Ushbu taklifning joriy qilinishi bojxona ombori, erkin ombor va boj olinmaydigan savdo do'koni faoliyatini huquqiy ta'minlash mexanizmlarini takomillashtirishga xizmat qilgan.

Tadqiqot natijalarining aprobatsiyasi. Mazkur tadqiqot ishining natijalari 5 ta ilmiy va ilmiy-amaliy anjumanda, xususan, 2 ta xalqaro va 3 ta respublika ilmiy-amaliy konferensiyalarida muhokamadan o'tgan.

Tadqiqot natijalarining e'lon qilinganligi. Tadqiqot mavzusi bo'yicha jami 12 ta ilmiy ish, shu jumladan, O'zbekiston Respublikasi Oliy ta'lim, fan va innovatsiyalar vazirligi huzuridagi Oliy attestatsiya komissiyasi tomonidan dissertatsiyaning asosiy ilmiy natijalarini chop etishga tavsiya etilgan nashrlarda 4 ta maqola (3 ta respublika va 1 ta xorijiy jurnallarda) chop etilgan.

Dissertatsiyaning tuzilishi va hajmi. Dissertatsiya tarkibi kirish, 8 paragrafdan iborat uchta bob, xulosa hamda foydalanilgan adabiyotlar ro'yxatidan iborat. Dissertatsiyaning hajmi 144 betni tashkil qiladi.

DISSERTATSIYANING ASOSIY MAZMUNI

Dissertatsiyaning **Kirish** qismida tadqiqot mavzusining dolzarbligi va zarurati, uning respublika fan va texnologiyalari rivojlanishining asosiy ustuvor yo'nalishlariga bog'liqligi, muammoning o'rganilganlik darajasi, dissertatsiya mavzusining dissertatsiya bajarilayotgan oliy ta’lim muassasasining ilmiy tadqiqot ishlari bilan bog‘liqligi, uning maqsad va vazifalari, obyekti va predmeti, usullari, ilmiy yangiligi va amaliy natijasi, tadqiqot natijalarining ishonchliligi, ilmiy va amaliy ahamiyati, amaliyotga joriy qilinishi, aprobatsiyasi, tadqiqot natijalarining e’lon qilinganligi, dissertatsiyaning hajmi va tuzilishi haqida ma’lumotlar keltirilgan.

Dissertatsiyaning birinchi bobi **“Bojxona nazoratini soddalashtirishning nazariy-uslubiy asoslari”** deb nomlanib, unda bojxona nazorati tushunchasi va uni huquqiy jihatdan tartibga solishning nazariy asoslari, O‘zbekiston Respublikasida bojxona nazoratini rivojlanish bosqichlari, soddalashtirilgan nazoratga o‘tishning zaruriyati hamda bojxona nazoratini soddalashtirishni xalqaro standartlar asosida tartibga solishning huquqiy mexanizmlari ilmiy-nazariy va amaliy jihatdan tahlil qilingan.

Tadqiqotchi ushbu bobda bojxona nazorati tushunchasi, uning mazmuni, iqtisodiy, huquqiy va ijtimoiy ahamiyatini tahlil qilgan. Mavzuni yoritishda ahamiyatli bo‘lgan “bojxona nazorati” va “bojxona rasmiylashtiruvi” kabi tushunchalar O‘zbekiston Respublikasining Bojxona kodeksi, Jahon Savdo Tashkiloti (JST) va Jahon Bojxona Tashkiloti (JBT) standartlari hamda huquqshunos va iqtisodchi olimlar (Sh. Boymurodov, S. Alimbayev, E. Rahmatov, Y. Bormotova, N. Lipatova, S. Agamagomedova) tadqiqotlari asosida izohlanib, yakunda ushbu tushunchalarga mualliflik ta’riflari ishlab chiqilgan.

Xususan, “Bojxona nazorati – bu O‘zbekiston Respublikasining qonunchiligi va xalqaro shartnomalariga rioya etilishini ta’minlash uchun bojxona organlari tomonidan amalga oshiriladigan, shu jumladan, xavfni boshqarish tizimi qo‘llangan holda va bojxona rasmiylashtiruvi yoki bojxona operatsiyalari o‘tkaziladigan yoxud tovar-transport vositalari saqlanayotgan joyda amalga oshiriladigan chora-tadbirlar majmuidir” – deya ta’riflanadi.

Shuningdek, dissertant tomonidan Bojxona tartib-taomillarini soddalashtirish va uyg‘unlashtirish to‘g‘risidagi xalqaro konvensiya (keyingi o‘rinlarda – Kioto konvensiyasi)ning bojxona nazorati bojxona qonunchiligiga rioya etilishini ta’minlash uchun zarur bo‘lgan eng kam miqdorga kamaytirilishi lozimligi to‘g‘risidagi 6.2-standarti hamda JSTning Savdo tartibotlarini soddalashtirish to‘g‘risidagi bitimi JSTga a’zo davlatlar o‘z bojxona ma’muriyatchiligini takomillashtirish uchun bojxona auditini joriy qilishga oid talablarni bajarishlari lozimligi to‘g‘risidagi 7.5-moddasini amaldagi Bojxona kodeksi va qonunchilikka implementatsiya qilish zaruriyati asoslab berildi.

Mazkur bobda tadqiqotchi tomonidan bojxona nazorati nazariyasining rivojlanishida bir necha yondashuvlar mavjudligi asoslantirildi. Uning fikricha, quyidagi yondashuvlar ajratib ko‘rsatildi:

1. An’anaviy yondashuv (1950-1980-yillar): Bu davrda bojxona nazorati asosan chegarada amalga oshiriladigan tekshiruv sifatida talqin etilgan. M. Dexterity va R. Wilson kabi olimlar bojxona nazoratini “chegara xavfsizligini ta’minlash vositasi” sifatida o‘rganganlar.

2. Modernizatsiya davri (1980-2000-yillar): Bu davrda D. Widdowson va L. De Wulf kabi olimlar bojxona nazoratini risk-menejment asosida tashkil etish

gʻoyasini ilgari surdilar. Ular bojxona nazoratini “savdo oqimlarini boshqarish vositasi” sifatida talqin etdilar.

3. Raqamlashtirish davri (2000-yildan hozirgi kungacha): M. Karlsson, T. Yasui kabi zamonaviy olimlar bojxona nazoratini raqamli texnologiyalar asosida tashkil etish konsepsiyasini ishlab chiqdilar.

Shuningdek, dissertant yuqoridagilarga qoʻshimcha ravishda, Oʻzbekistonda bojxona tizimining rivojlanishini uch bosqichga: 1-bosqich–1991-1997-yillar, 2-bosqich–1997-2016-yillar va 3-bosqich – 2016-yildan keyingi davrlarga ajratgan holda ushbu bosqichlarda bojxona nazoratini rivojlanish va soddalashtirishni huquqiy ta’minlash mexanizmlarini ilmiy-nazariy va amaliy jihatdan tahlil qilgan. Bunda 2016-yildan boshlanuvchi 3-bosqich – Oʻzbekiston Respublikasining Bojxona kodeksi yangi tahrirda qabul qilinganligi bilan ahamiyatli boʻlib, ushbu bosqichda mazkur kodeksga xalqaro standartlardan kelib chiqib kiritilgan qoʻshimcha va oʻzgartirishlar batafsil tahlil qilinadi. Oʻzbekiston Respublikasining 2022-yil 1-fevraldagi OʻRQ-748-sonli qonuni bilan Bojxona kodeksining Tovarlar chiqarib yuborilganidan keyingi bojxona nazorati deb nomlangan 201-moddasiga “Tovarlar chiqarib yuborilganidan keyin bojxona nazoratini amalga oshirish bojxona auditi usullari asosida ham amalga oshirishi mumkin” normasi kiritilganligi natijasida ushbu bosqich milliy qonunchilikning xalqaro standartlarga implementatsiya qilinishida navbatdagi qadam sifatida baholangan.

Tadqiqotchining fikricha, har bir bosqich oʻzidan oldingi bosqichning mantiqiy davomi boʻlib, ular oʻrtasida uzviy bogʻliqlik mavjud. Bu esa bosqichlarga boʻlishning ilmiy asoslanganligini koʻrsatadi.

Tadqiqotchi ushbu bobda xalqaro bojxona standartlari yoki xalqaro standartlar tushunchalarining ilmiy-nazariy jihatlarini tahlil qilgan holda xalqaro bojxona standartlari normativ-huquqiy hujjatlar va yuridik adabiyotlarda “standart” koʻrinishidagina emas, balki ularning huquqiy mohiyatiga koʻra qoida, norma, tavsiya va tartiblar tarzida ham ifodalanishi mumkinligini asoslab bergan.

Xalqaro bojxona standartlarining huquqiy tabiatini tahlil qilish ularning turli yoʻnalishlarda namoyon boʻlishini koʻrsatadi. Xususan, huquqiy maqomi boʻyicha xalqaro standartlar majburiy va tavsiyaviy turlarga boʻlinadi. Majburiy standartlar JBTning Xavfsizlik standartlari, Kioto konvensiyasining asosiy standartlari va JSTning savdoni soddalashtirish boʻyicha bitimi standartlarini oʻz ichiga oladi. Tavsiyaviy standartlarga esa Kioto konvensiyasining oʻtish davri standartlari, JBTning tavsiyaviy standartlari va mintaqaviy standartlar kiradi.

Ushbu yondashuvlar doirasida bojxona operatsiyalarini avtomatlashtirish, bojxona hududlarining infratuzilmasini modernizatsiya qilish, elektron deklaratsiyalash jarayonlarini takomillashtirish va bojxona sohasidagi ma’lumot almashuvi tizimlarini rivojlantirishga oid huquqiy normalar tahlil etilgan.

Xalqaro bojxona standartlari bojxona ishi sohasida xalqaro hamjamiyat tomonidan e’tirof etilgan qoidalar, tartib-taomillar, tavsiyalar va eng yaxshi amaliyotlarni oʻz ichiga oladi. Ular xalqaro tashkilotlar, xususan, Jahon Bojxona Tashkiloti, Birlashgan Millatlar Tashkiloti va mintaqaviy iqtisodiy integratsiya tuzilmalari tomonidan ishlab chiqiladi va keng miqyosda qoʻllanadi.

Ushbu standartlarning asosiy maqsadi bojxona ishi sohasida xalqaro hamkorlikni ta’minlash, transchegaraviy savdo jarayonlarini soddalashtirish va uyg‘unlashtirish, shuningdek, milliy bojxona ma’murchiligi tizimlarining samaradorligini oshirishdan iborat. Ular xalqaro savdo va bojxona hamkorligining asosiy prinsiplari va qadriyatlarini aks ettiradi hamda bojxona ma’murchiligi faoliyatining xalqaro darajada e’tirof etilgan me’yorlarini belgilaydi.

Xalqaro bojxona standartlari xalqaro huquqning mustaqil manbayi sifatida namoyon bo‘ladi. Ular xalqaro shartnomalar, konvensiyalar, tavsiyalar va boshqa normativ-huquqiy hujjatlarda o‘z ifodasini topadi. Ushbu standartlarning huquqiy maqomi va yuridik kuchi xalqaro huquqning umume’tirof etilgan prinsiplari va normalariga asoslanadi.

Xalqaro bojxona standartlarining ilmiy-nazariy asoslari va ularning huquqiy mohiyatini tadqiq etish masalalari bo‘yicha bir qator olimlar o‘z ilmiy ishlarida yondashuvlarni ilgari surganlar. Jumladan, V.N. Sidirov o‘zining “Rossiyaning JSTga qo‘shilishida Rossiya Federatsiyasi va Yevrosiyo iqtisodiy ittifoqining bojxona qonunchiligi” nomli monografiyasida[6] xalqaro bojxona standartlarining huquqiy tabiatini ochib berishga harakat qilgan. Uning fikricha, “xalqaro bojxona standartlari xalqaro huquqning mustaqil manbayi sifatida namoyon bo‘ladi va ular xalqaro shartnomalar, konvensiyalar, tavsiyalar hamda boshqa normativ-huquqiy hujjatlarda o‘z ifodasini topadi”.

S. Perepolkin, O. Havrylenko va A. Mazurlarning yondashuviga[7] qo‘shilgan holda xalqaro bojxona standartlarining huquqiy maqomi va yuridik kuchi xalqaro huquqning umume’tirof etilgan prinsiplari va normalariga asoslanishini ta’kidlash joiz. Biroq ularning fikriga qo‘shimcha sifatida xalqaro bojxona standartlari nafaqat bojxona nazoratini soddalashtirish, balki xalqaro savdo ishtirokchilarining huquq va manfaatlarini himoya qilishda ham muhim ahamiyat kasb etishini qayd etish lozim.

Y. Ladigina esa “Xalqaro bojxona huquqi” darsligida xalqaro bojxona standartlarining milliy bojxona qonunchiligini takomillashtirishdagi rolini yoritib bergan. Uning qayd etishicha, “xalqaro bojxona standartlarining milliy qonunchilikka implementatsiyasi bojxona ma’murchiligi samaradorligini oshirish va xalqaro savdo jarayonlarini soddalashtirishga xizmat qiladi”.

Y. Ladiginaning fikriga qo‘shilgan holda xalqaro bojxona standartlarining milliy bojxona qonunchiligini takomillashtirishdagi ahamiyatini e’tirof etish zarur. Biroq milliy qonunchilikka implementatsiya jarayonida har bir davlatning o‘ziga xos xususiyatlari va manfaatlarini ham inobatga olish muhimdir.

Xalqaro bojxona standartlari milliy bojxona qonunchiligini takomillashtirish va uyg‘unlashtirishda muhim ahamiyat kasb etadi. Ular milliy bojxona tizimlarining faoliyatini xalqaro darajada e’tirof etilgan me’yorlarga muvofiqlashtirishga xizmat qiladi. Ushbu standartlarning milliy qonunchilikka implementatsiyasi bojxona

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[6] Сидоров, Виктор Никифорович. Таможенное законодательство Российской Федерации и Евразийского Экономического союза в свете вступления России в ВТО. Монография, Москва – 2014, с-65,

[7] Perepolkin, Serhii & Havrylenko, Oleksandr & Mazur, Anatoliy. (2022). Formation and Development of International Customs Law: Periodisation Issues. World Customs Journal. 16. 10.55596/001c.116324. https://www.researchgate.net/publication/380826325_Formation_and_Development_of_International_Customs_Law_Periodisation_Issues

ma’murchiligi samaradorligini oshirish va xalqaro savdo jarayonlarini soddalashtirishga yordam beradi.

Xalqaro bojxona standartlarining ilmiy-nazariy asoslarini tadqiq etish va ularning huquqiy mohiyatini ochib berish bojxona huquqi fanining dolzarb vazifalaridan biridir. Ushbu sohada olib borilgan ilmiy izlanishlar xalqaro bojxona standartlarining huquqiy tabiatini yoritib berishga, ularning bojxona ishi va xalqaro savdoga ta’sirini baholashga xizmat qiladi.

Xulosa qilib aytganda, xalqaro bojxona standartlari bojxona ishi sohasidagi xalqaro hamkorlikning muhim vositasi bo‘lib, milliy bojxona tizimlarining samarali faoliyat yuritishini ta’minlashda muhim ahamiyat kasb etishi bilan birga bojxona sohasidagi xalqaro standartlar bojxona nazoratini amalga oshirishni takomillashtirishga qaratilgan va ko‘plab davlatlar tomonidan tan olingan hamda qo‘llanadigan normalar ekanligini ko‘rsatadi.

Dissertantning fikricha, bojxona to‘g‘risidagi qonunchilikka kiritilgan o‘zgartirishlar mamlakatning tashqi iqtisodiy salohiyatini yaxshilash va xalqaro savdoda ishtirok etishdagi faolligini kuchaytirishga, iqtisodiyotning umumiy rivojlanishi va raqobatbardoshligini oshirishga qaratilgan. Shu bilan birga, bojxona tartibotlarini soddalashtirish jarayonida milliy iqtisodiyot manfaatlari va xavfsizlik nuqtayi nazaridan ehtiyotkorlik talab etilishi, ayniqsa, nazorat tizimlarining zaiflashishi kontrabanda xavfining ortishi, noqonuniy tovarlar aylanishi hamda budjet tushumlariga salbiy ta’sir ko‘rsatishi mumkinligi, shu sababli bojxona islohotlari strategik yondashuv asosida amalga oshirilib, samarali nazorat mexanizmlari bilan mustahkamlanishi lozimligi alohida ta’kidlangan.

Dissertatsiyaning ikkinchi bobi **“Bojxona nazoratini soddalashtirish bo‘yicha xalqaro standartlar va milliy qonunchilik transformatsiyasi: qiyosiy-huquqiy va iqtisodiy tahlil”** deb nomlanib, unda bojxona nazoratini soddalashtirish bo‘yicha xalqaro standartlarni tasniflash, bojxona nazorati bo‘yicha milliy qonunchilikning xalqaro standartlarga muvofiqligining qiyosiy-huquqiy tahlili va bojxona nazoratini soddalashtirishga doir xalqaro standartlarni joriy etishning iqtisodiy tasnifi tahlil qilingan.

Ushbu bobda Kioto konvensiyasi, JSTning Savdo tartiblarini soddalashtirish bitimi va Jahon Bojxona Tashkilotining tavsiyalari bo‘yicha bojxona nazoratining turlari va prinsiplari tasniflanib, bojxona nazoratining asosiy maqsad va vazifalari, shuningdek, zamonaviy xavflarni boshqarish tizimlari tahlil qilingan.

Tadqiqotchi tomonidan chegarani kesib o‘tishning jismoniy holati ko‘pincha ikki davlat o‘rtasidagi munosabatlarning aksi ekanligi qayd etilgan. Shuning uchun qo‘shni davlatlar o‘rtasida samarali va ishonchli munosabatlar o‘rnatish zaruriy shart hisoblanadi. Shu asosda Kioto konvensiyasining 3.3-, 3.4- va 3.5-standartlarida umumiy chegaradagi nazorat nuqtalarida tegishli bojxona ma’muriyatlari imkon qadar birgalikda nazoratni amalga oshirishi, bunda yonma-yon joylashgan chegara bojxona postlarida faoliyat yuritayotgan bojxona organlari xodimlari birgalikda nazoratni tashkil etishi belgilanganidan kelib chiqib, tadqiqotchi bugungi kunda mamlakatimiz bojxona organlari faqat qo‘shni va ayrim xorij davlatlari bojxona organlari bilangina ma’lumotlarni real vaqt rejimida ko‘rish imkoniyati mavjudligi, ularni yanada kengaytirish orqali o‘zaro hamkorlik kuchaytirilishi natijasida bojxona nazoratini soddalashtirish va samarasini oshirish lozimligi ilgari surilgan.

Dissertant 2005-yilning 23-iyunida JBTga a’zo 166 mamlakat vakillaridan iborat bo‘lgan milliy bojxona tashkilotlari rahbarlari tomonidan bir ovozdan qabul qilingan “Jahonda savdoni yengillashtirish va xavfsizlik standartlari” (keyingi o‘rinlarda – Xavfsizlik standartlari) jahon savdosi xavfsizligining tubdan yangi darajaga ko‘tarilishiga sabab bo‘lgan omilga aylangani qayd etilgan. Xavfsizlik standartlarining mohiyati oddiy – ular xavfsiz jahon savdosining afzalliklari qayerda namoyon bo‘lishini belgilab beradi. Standartlar ikki ustunga asoslanadi: bojxona ma’muriyatlarining o‘zaro va bojxona ma’muriyatlari bilan biznes hamjamiyati orasidagi munosabatlar. Birinchi asosda 11 ta standart, ikkinchisida esa mos ravishda 7 ta standart belgilangan.

Tadqiqotchi O‘zbekiston Respublikasi bilan chegaradosh bo‘lgan davlatlar bilan birinchi bosqichda bojxona postlarida mavjud bo‘lgan yuqori qiymatli nazorat uskunalari, jumladan, temiryo‘l vagonlarini, katta gabaritli konteyner va yuk avtoulovlaridagi yuklarni ochmagan holda ko‘rishga imkon beruvchi skaner qurilmalarini o‘zaro muvofiq joylashtirgan holda (bir chegara postida ham O‘zbekistonning, ham qo‘shni davlatning bunday uskunalarini joylashtirmasdan) ma’lumotlaridan birgalikda foydalanish imkoniyatini yaratish maqsadga muvofiq, degan fikrga kelgan.

Dissertant tomonidan amalga oshirilgan qiyosiy-huquqiy tahlil bojxona nazoratini soddalashtirishning xalqaro standartlari va milliy qonunchilik o‘rtasida bir qator tafovutlar mavjudligini ko‘rsatgan. Mazkur tafovutlar asosan quyidagi yo‘nalishlarda namoyon bo‘lishi qayd etilgan.

Bojxona auditi sohasida Kioto konvensiyasining 6.6-standartida bojxona nazorati tizimlariga audit usullariga asoslangan nazorat turi kirishi belgilangan. Shuningdek, Jahon Savdo Tashkilotining Savdo tartibotlarini soddalashtirish to‘g‘risidagi bitimining 7.5-moddasida esa JSTga a’zo davlatlar o‘z bojxona ma’muriyatchiligini takomillashtirish uchun bojxona auditini joriy qilishga oid talablarni bajarishlari lozimligi ko‘rsatilgan bo‘lsa-da, milliy qonunchiligimizda bojxona auditining huquqiy maqomi va uni o‘tkazish tartibi to‘liq tartibga solinmaganligi xalqaro standartlarni to‘liq implementatsiya qilish zaruriyatini keltirib chiqarayotganligi asoslantirilgan.

Shuningdek, vakolatli iqtisodiy operatorlar instituti xalqaro standartlarda bojxona nazoratini soddalashtirishning asosiy mexanizmlaridan biri sifatida belgilangan. Biroq milliy qonunchiligimizda ushbu institut yaqinda joriy etilgan bo‘lib, uning huquqiy mexanizmlari hali takomillashtirilishni talab etadi.

“Yagona darcha” tizimi bo‘yicha xalqaro standartlar va milliy qonunchilik o‘rtasidagi tafovutlar ham sezilarli. Xalqaro standartlarda “Yagona darcha” tizimi orqali barcha ruxsat beruvchi hujjatlarni olish imkoniyati nazarda tutilgan bo‘lsa, milliy qonunchiligimizda bu jarayon hali to‘liq avtomatlashtirilmagan.

Mazkur bobda, shuningdek, xalqaro bojxona standartlari va ularning milliy qonunchilikdagi ifodasi va amaliy qo‘llanishi bo‘yicha tadqiqot olib borilib, JST va JBT kabi xalqaro tizimlarning samaradorlikni oshirish va savdoni yengillashtirishga qaratilgan talablari doirasida O‘zbekiston bojxona tizimini optimallashtirish strategiyalari ko‘rib chiqilgan. Shu bilan birga, JSTning “Savdo tartibotlarini soddalashtirish kelishuvi” bojxona huquqi institutlari va standartlarini o‘zida mujassamlashtirgan asosiy xalqaro hujjat bo‘lgani bois ushbu konvensiya misolida unda keltirilgan xalqaro standartlar sharhi va milliy qonunchilikka muvofiqligining qiyosiy-huquqiy tahlili keltirib o‘tilgan.

Xususan, mazkur kelishuv 3 ta bo‘lim, 24 ta moddada 95 ta standart, ya’ni 1-bo‘lim 1-12-moddalarda 36 ta “texnik choralar”, 2-bo‘lim 13-22-moddalarda 39 ta rivojlanayotgan va kam rivojlangan a’zo davlatlar uchun maxsus qoidalar hamda 3-bo‘lim 23-24-moddalarda 20 ta yakuniy qoidalar va institutsional mexanizmlar”ni o‘z ichiga olib, dissertant mazkur kelishuvning asosiy – 1-bo‘lim 1-12-moddalari milliy qonunchilikka implementatsiyasi holatini 2025-yil 1-yanvar holatiga chuqur tahlil qilgan holda mazkur standartlar milliy qonunchilikka deyarli (36 ta standartning 29 tasi to‘liq va 4 tasi qisman) implementatsiya qilingan, 3 standart implementatsiya qilinmaganligi qayd etilgan.

Dissertant xalqaro standartlar asosida bojxona nazoratini soddalashtirish mamlakatlar iqtisodiyot tarmoqlari rivojlanishiga katta ta’sir ko‘rsatishini ta’kidlab, bojxona nazoratini soddalashtirishning xalqaro standartlarini joriy etish yuzasidan iqtisodiy ko‘rsatkichlar bo‘yicha chuqurroq yondashuv keltirgan.

Tadqiqotchi bojxona rasmiylashtiruvi jarayonida tovarlarning invoys va shartnoma narxini qabul qilishning huquqiy asosini qonun bilan mustahkamlash orqali bojxona rasmiylashtiruvi jarayonida shartnoma va invoys narxini qabul qilishning amaldagi 69,3 foiz ko‘rsatkichi JSTga a’zo mamlakatlardagi kabi 80 foizdan ortishiga olib kelib, a’zo davlatlarning bojxona to‘g‘risidagi qonunchiligi GATT (1994)ning VII moddasi qoidalarini to‘liq implementatsiya qilinishiga xizmat qilishini ta’kidlagan.

Shuningdek, mahsulotni bojxona hududidan tashqarida qayta ishlash bojxona rejimiga bir bojxona postida rasmiylashtirgan shaxs ariza bilan murojaat etgan holda istalgan bojxona postida qayta ishlashni yakunlash huquqi berilishga oid Bojxona kodeksiga kiritilgan o‘zgartirishlarning iqtisodiy ahamiyati ham tahlil qilingan.

Tadqiqot ishida O‘zbekiston chegaralarining xavfsizligida bojxona nazoratining o‘rni, savdo aloqalarida mavjud muammolar va kelgusida qilinishi kerak bo‘lgan ishlar o‘rganilgan. Xususan BMT ma’lumotlariga ko‘ra, samarali iqtisodiy hamkorlikni yo‘lga qo‘yish Markaziy Osiyo davlatlarining YIM hajmini ikki barobar oshirish imkonini berishi va bu O‘zbekiston iqtisodiy xavfsizligini ta’minlash uchun ahamiyati juda muhim ekanligi, shuningdek, xalqaro savdo markazi (ITC) metodologiyasidan foydalangan holda olib borilgan hisob-kitoblar Markaziy Osiyo davlatlarida o‘zaro savdoda amalga oshirmagan 1,1 mlrd AQSh dollar miqdorida eksport salohiyati mavjudligini hisobga olib, ushbu davlatlar bilan bojxona nazoratini soddalashtirish Markaziy Osiyo davlatlari o‘rtasida tashqi savdo aylanmasi oshishiga, mamlakatlar iqtisodiyotining yanada rivojlanishiga, iqtisodiy xavfsizlikni ta’minlashga xizmat qilishi doirasidagi tavsiya va takliflar berilgan.

Dissertatsiyaning uchinchi bobi **“Xalqaro standartlar asosida bojxona nazoratini soddalashtirishni huquqiy ta’minlashni takomillashtirish”**ga bag‘ishlangan bo‘lib, unda rasmiylashtiruvni raqamlashtirish orqali bojxona nazoratini soddalashtirishni huquqiy ta’minlash hamda xalqaro standartlar asosida bojxona nazoratini soddalashtirishning huquqiy mexanizmlarini takomillashtirish istiqbollari tadqiq etilgan.

Tadqiqotchi tomonidan Kioto konvensiyasining 3.11, 3.21 va 6.10-standartlarida bojxona idoralari raqamli texnologiyalarni qo‘llagan holda elektron deklaratsiyalash kabi o‘zaro manfaatli tizimlarni ishlab chiqish bo‘yicha tavsiyalar keltirilib, nufuzli xalqaro tashkilotlar olib borgan tahlillar natijalariga ko‘ra raqamli iqtisodiyot yalpi ichki mahsulotni kamida 30 foizga oshirishi qayd etilgan.

Mazkur standartlardan kelib chiqib, tovarlarni import qilishda litsenziya berish jarayonini avtomatlashtirish (raqamlashtirish)ni huquqiy jihatdan ta’minlash bo‘yicha asoslantirilgan takliflar ishlab chiqilgan.

Dissertant Kioto konvensiyasining 6.5-standarti asosida bojxona nazoratida xavfni boshqarish va audit usullariga asoslangan nazorat va axborot texnologiyalaridan maksimal darajada foydalanish kabi zamonaviy usullarni qo‘llashning milliy huquqiy mexanizmini yanada takomillashtirishni taklif etib, JBTning xavfsizlik va jahonda savdoni yengillashtirish maqsadida qabul qilingan “Hadli standartlar asoslari”ni (2005-yil) tadqiq etish asnosida mamlakatimizda Vakolatli iqtisodiy operatorlik institutini joriy qilish, ularga beriladigan yengillik va imtiyozlar mexanizmi joriy etishni ilgari surgan.

Shunga qaramay, jahonda bojxona siyosatini muvaffaqiyatli amalga oshirishga to‘sqinlik qilayotgan bir qator tizimli muammo va kamchiliklar hamon saqlanib qolayotgani ta’kidlanib, quyidagilar ko‘rsatib o‘tilgan:

bojxona organlarining samarasiz va ortiqcha nazorat funksiyalari mavjudligi;

tartibotlarning xalqaro me’yorlar va standartlarga nomuvofiqligi;

bojxona nazoratida byurokratik to‘siqlarning saqlanib qolayotganligi;

samarali idoralararo hamkorlikning yetarli emasligi;

bojxona operatsiyalarini amalga oshirishda ko‘p vaqt sarflanayotganligi;

bojxona to‘lovlarini undirishda kuch va vositalarning haddan tashqari jamlanishi bilan bog‘liq institutsional muammolarning mavjudligi;

o‘tkazish punktlarining o‘tkazish qobiliyati past darajada ekanligi va ularning moddiy-texnik jihatdan yetarli darajada ta’minlanmaganligi;

qonunchilikka rioya etilishi uchun TIF ishtirokchilarini rag‘batlantirish mexanizmlari mavjud emasligi.

Dissertant yuqoridagilarga yechim sifatida Kioto konvensiyasining 6.6-standarti, ya’ni so‘nggi vaqtlarda jahonning ko‘plab davlatlari bojxona nazoratini soddalashtirishning eng samarali mexanizmi sifatida ta’kidlayotgan tovarlarning xavf mezonlari asosida ajratib olingan (o‘rtacha 5-20 foiz) qismini professional tekshiruvdan o‘tkazishga asoslangan bojxona auditi institutini milliy qonunchilikka to‘liq implementatsiya qilishni ilgari surgan.

Tadqiqot doirasida rivojlangan davlatlar bojxona tizimida yuqori samaradorlikka erishgan bojxona auditi prinsipining ahamiyati o‘rganilgan. Tahlillar natijalariga ko‘ra, tovarlar chiqarib yuborilganidan keyingi bojxona auditini nazarda tutuvchi bojxona nazoratining soddalashtirilgan shaklini qo‘llash mexanizmini tartibga soluvchi qonunosti hujjatlardagi normalarni O‘zbekiston Respublikasi Bojxona kodeksiga implementatsiya qilish bo‘yicha taklif ishlab chiqildi. Mazkur taklif Jahon bojxona tashkiloti tavsiyalari va xalqaro standartlar talablariga mos bo‘lib, unda bojxona auditining shakli, obyekt va predmeti, o‘tkazish tartibi va muddatlari, bojxona auditini amalga oshiruvchi organlar hamda tadbirkorlik subyektlarining huquq va majburiyatlarini aniq belgilash orqali tadbirkorlarga soddalashtirilgan tartibni qo‘llash imkoniyatini qonuniy mustahkamlash maqsad qilingan.

“Raqamli bojxona” tizimi samaradorligini oshirish maqsadida uning huquqiy asoslarini takomillashtirish lozim. Bunda bojxona qonunchiligiga turli brauzerlar orqali tizimga kirish huquqini ta’minlovchi standartlarni belgilash bo‘yicha normalarni kiritish zarur. “Sun’iy intellekt” texnologiyalaridan foydalanish bo‘yicha huquqiy tartibga solish mexanizmlarini ishlab chiqish, jumladan ma’lumotlarni avtomatik qayta ishlash va mantiqiy nazorat qilish jarayonlarining huquqiy statusini aniqlashtirish maqsadga muvofiq. Shuningdek, bojxona ma’lumotlarini monitoring qilish va natijalarni e’lon qilishning shaffofligini ta’minlash bo‘yicha huquqiy majburiyatlarni belgilash, simsiz (WIRELESS) texnologiyalar va mobil ilovalar orqali bojxona operatsiyalarini amalga oshirish imkoniyatini ta’minlovchi huquqiy asoslarni yaratish muhim ahamiyatga ega.

Shuningdek, bojxona organlari Soliq kodeksi bo‘yicha soliqlarni undirish va imtiyozlarni qo‘llash bo‘yicha vazifalarni bajarsa-da, mazkur soliqlardan bo‘yin tovlash hamda bojxona imtiyozlaridan maqsadsiz foydalanish holatlari aniqlanganda bojxona organlarida soliq organlari kabi moliyaviy sanksiyalarni qo‘llash huquqi mavjud emasligi, natijada noqonuniy harakatlar oshishiga olib kelib, halol tadbirkorlik subyektlarini qo‘llab-quvvatlashga, ularning faoliyatini rivojlantirishga hamda sog‘lom raqobat muhitiga salbiy ta’sir etayotgani qayd etilgan. Bojxona organlari tomonidan qo‘llash taklif etilayotgan moliyaviy sanksiyalar faqatgina tadbirkorlik subyektlari (yuridik shaxslar) o‘zlariga berilgan bojxona nazoratining soddalashtirilgan tartibidan yoki imtiyozlardan maqsadsiz foydalanishi natijasida davlat budjetiga moddiy zarar keltirgan hollardagina qo‘llash taklif etilgan.

Bu kabi amaliyot Yaponiya, Turkiya, Kanada, Latviya va boshqa xorijiy mamlakatlarda samarali qo‘llab kelinayotgani ta’kidlanib, O‘zbekiston Respublikasining Soliq, Bojxona va Jinoyat kodekslari hamda “Davlat bojxona xizmati to‘g‘risida”gi Qonunga tegishli o‘zgartirish kiritish taklif etilgan.

XULOSA

“Xalqaro standartlar asosida bojxona nazoratini soddalashtirishni huquqiy ta’minlash” mavzusida o‘tkazilgan tadqiqot natijasida quyidagi ilmiy-nazariy va amaliy xulosalar ishlab chiqildi:

I. Ilmiy-nazariy xulosalar:

1. Bojxona nazorati tushunchasiga quyidagi **mualliflik ta’rifi** ishlab chiqildi:

“**Bojxona nazorati** – bu O‘zbekiston Respublikasining qonunchiligi va xalqaro shartnomalariga rioya etilishini ta’minlash uchun bojxona organlari tomonidan amalga oshiriladigan, shu jumladan, xavfni boshqarish tizimi qo‘llangan holda
va bojxona rasmiylashtiruvi yoki bojxona operatsiyalari o‘tkaziladigan yoxud tovar-transport vositalari saqlanayotgan joyda amalga oshiriladigan chora-tadbirlar majmuidir”.

2. Xalqaro bojxona standartlari normativ-huquqiy hujjatlar va yuridik adabiyotlarda “standart” ko‘rinishidagina emas, balki ularning huquqiy mohiyatiga ko‘ra qoida, norma, tavsiya va tartiblar tarzida ham ifodalanishi mumkinligi asoslantirildi.

Xalqaro bojxona standartlari – bu bojxona ishi sohasida xalqaro hamkorlikni ta’minlash, transchegaraviy savdo jarayonlarini soddalashtirish va uyg‘unlashtirish, shuningdek, milliy bojxona ma’murchiligi tizimlari samaradorligini oshirish maqsadida xalqaro tashkilotlar tomonidan ishlab chiqilgan va e’tirof etilgan qoidalar, tartib-taomillar, tavsiyalar va eng yaxshi amaliyotlar yig‘indisidir.

3. Tashqi savdo jarayonlarida iqtisodiy samaradorlikni oshirishning asosiy omillaridan biri bojxona nazorati tartib-taomillarini avtomatlashtirish va raqamlashtirish orqali tovarlar **harakati erkinligini ta’minlash**, **bojxona operatsiyalarini tezkor hamda shaffof** tarzda amalga oshirishdan iborat ekanligi asoslab berildi.

4. Soddalashtirilgan bojxona nazoratiga o‘tish jarayonida xalqaro standartlarning yanada kengroq joriy etilishi, zamonaviy raqamli texnologiyalar: **sun’iy intellekt, katta ma’lumotlar tahlili (Big Data)** hamda **blokcheyn tizimlariga asoslangan xavflarni boshqarish mexanizmlari**ning izchil takomillashtirilishi bilan bevosita huquqiy bog‘liqlikka ega. Bu esa bojxona tartib-taomillarining samaradorligi va huquqiy aniqligini oshirishga xizmat qiladi.

5. O‘zbekistonning geografik jihatdan joylashuvidan kelib chiqib, mintaqaviy transport-kommunikatsiya tizimini shakllantirish YEAESda foydalaniladigan “EAC” muvofiqlik sertifikati kabi **mintaqaviy sertifikat turini joriy etish** hamda YIning SEMT ruxsatnomasining mintaqaviy shaklini yaratish orqali tovarlarni qo‘shni mamlakatlar bozorlariga qisqa yo‘nalishlar bilan yetkazib berish va transport xarajatlarini minimallashtirishga xizmat qiladi.

6. O‘zbekistonning tashqi savdoda asosiy sherik davlatlari, birinchi bosqichda Markaziy Osiyo davlatlari Eksport-import operatsiyalarini to‘siqlarsiz amalga oshirish uchun Janubiy-Sharqiy Osiyo davlatlarining (ASEAN) tajribasiga asoslanib, **mintaqaviy “Yagona Oyna” axborot tizimini ishga tushirish** orqali bojxona nazoratida ma’lumotlar almashishning soddalashtirilgan, tez va qulay tartibini joriy qilish maqsadga muvofiq.

7. O‘zbekiston Respublikasiga **chegaradosh davlatlar bilan** bojxona postlarida mavjud bo‘lgan yuqori qiymatli nazorat uskunalari, jumladan, temiryo‘l vagonlarini, katta gabaritli konteyner va yuk avtoulovlarini skaner qiluvchi qurilmalarni **o‘zaro muvofiq joylashtirgan holda ma’lumotlardan birgalikda foydalanish** imkoniyatini yaratish orqali bojxona nazoratini amalga oshirish sifati va tezkorligini oshirish mumkin ekanligi asoslab berildi.

8. Insofli TIF ishtirokchilariga tashqi savdo operatsiyalarini amalga oshirishda yengilliklar berish, halol tadbirkorlarning mintaqa davlatlarida erkin harakatlanishiga shart-sharoit yaratish maqsadida **mintaqa davlatlarining vakolatli iqtisodiy operatorlarining o‘zaro tan olinishi**ni yo‘lga qo‘yish maqsadga muvofiq.

9. Loyihalar va import shartnomalarini kompleks ekspertiza qilish markazi tomonidan elektron bojxona rasmiylashtiruvi tizimiga mantiqiy nazorat funksiyasini berishni nazarda tutuvchi qonunchilikni takomillashtirish orqali mamlakatimizdan valyutaning noqonuniy chiqib ketishining oldini olishga erishish mumkin.

10. Bojxona auditi TIF qatnashchisining bojxona organi talablari asosida hisob va hisobot tizimini qulay tarzda qo‘llashga yordamlashadi, o‘z navbatida, mazkur barcha talab va tavsiyalarga amal qilayotgan TIF qatnashchilari uchun bojxona organlari bojxona nazoratini soddalashtirishi lozim.

11. Milliy bojxona qonunchiligimizga implementatsiya qilingan xalqaro bojxona standartlarining amalda to‘liq va samarali ijro etilishini ta’minlash bilan bir qatorda O‘zbekiston Respublikasining iqtisodiy xavfsizligi manfaatlariga rioya etish o‘rtasidagi huquqiy muvozanatni saqlash mazkur standartlarni implementatsiya qilishning zaruriy huquqiy sharti sifatida qaralishi lozimligi asoslantirildi.

12. Savdo tartibotlarini soddalashtirish to‘g‘risida kelishuvning implementatsiya qilinmagan va qisman implementatsiya qilingan standartlarining xalqaro tajribalar asosida implementatsiya qilinishi milliy qonunchilikni takomillashtirishga xizmat qiladi. Mazkur standartlarni milliy qonunchilikka joriy qilish milliy qonunchilikni xalqaro standartlarga moslashtirish, xorijiy investitsiyalar uchun qulay huquqiy muhit yaratish, bojxona boshqaruvining raqamlashtirilishini rag‘batlantirish hamda tezkor bojxona operatsiyalari o‘rtasida muvozanatni ta’minlashga xizmat qiladi.

II. Qonunchilik hujjatlarini takomillashtirishga oid taklif va tavsiyalar:

13. Jahon Savdo Tashkilotining Savdoni yengillashtirish to‘g‘risidagi shartnomasi (Trade Facilitation Agreement)ning 6.2-moddasida belgilangan **“bojxona rasmiylashtiruvi bo‘yicha undiriladigan to‘lovlar va yig‘imlar ko‘rsatilgan xizmatlarning taxminiy qiymati bilan cheklanishi lozim”** degan talabdan kelib chiqib, import va eksport jarayonlarida yoki ular bilan bog‘liq holda amalga oshiriladigan bojxona rasmiylashtiruvi uchun undiriladigan to‘lovlar va yig‘imlarning asoslanganligini ta’minlash maqsadida xizmatlar qiymatini aniqlashning aniq, shaffof va huquqiy asoslangan metodologiyasini ishlab chiqish zarur. Mazkur metodologiya ilg‘or xalqaro tajribalar, xususan, Jahon Bojxona Tashkiloti, Yevropa Ittifoqi va boshqa mamlakatlar amaliyoti asosida ishlab chiqilib, milliy qonunchilikka implementatsiya qilinishi bojxona tizimidagi fiskal tartibotning adolatliligi va qonuniyligini ta’minlaydi.

14. Jahon Savdo Tashkilotining Savdoni yengillashtirish to‘g‘risidagi shartnomasining (Trade Facilitation Agreement) 23-moddasida har bir a’zo davlat **“milliy savdoga ko‘maklashuvchi qo‘mitani tuzadi va/yoki yuritadi”** degan talab nazarda tutilgan. Ushbu norma asosida O‘zbekiston Respublikasida Savdoga ko‘maklashish Milliy qo‘mitasining amaldagi idoralararo kollegial organ shaklida emas, balki **mustaqil vakolatga ega va doimiy faoliyat yurituvchi institutsional tuzilma** sifatida tashkil etilishi huquqiy jihatdan maqsadga muvofiq va samarali yechim hisoblanadi. Bunday yondashuv savdo tartibotlarini soddalashtirish bo‘yicha davlat siyosatining uzluksizligini, normativ-huquqiy hujjatlarning koordinatsiyalashgan holda ishlab chiqilishi va xalqaro majburiyatlarning samarali ijrosini ta’minlashga xizmat qiladi.

15. Mintaqa davlatlari o‘rtasida vakolatli iqtisodiy operatorlar (VIO) maqomini **o‘zaro tan olish tizimini shakllantirish** maqsadida ushbu institutni tartibga soluvchi huquqiy mexanizmlarni ishlab chiqish va tegishli davlatlar bilan ikki va ko‘p tomonlama bitimlar yoki memorandumlar doirasida ularni huquqiy

jihatdan mustahkamlash zarur. Bu esa bojxona ishidagi o‘zaro ishonchni kuchaytirish, savdo oqimlarini erkinlashtirish va xavflarni boshqarishning koordinatsiyalashgan yondashuvlarini joriy etishga huquqiy asos yaratadi.

16. O‘zbekiston Respublikasi Bojxona kodeksining “Bojxona to‘lovlarini kechiktirib yoki bo‘lib-bo‘lib to‘lash imkoniyati berilganligi uchun foizlar” deb nomlangan 332-moddasiga **vakolatli iqtisodiy operatorlarga bojxona to‘lovlarini kechiktirib yoki bo‘lib-bo‘lib to‘lashda yengilliklar tatbiq qilish** normasini kiritish bojxona nazoratining soddalashtirilgan tartibini qo‘llashga imkon beradi.

17. **Savdo tartibotlarini soddalashtirish bo‘yicha kelishuvning** (JST, 2014) barcha talablarini milliy qonunchilikka xalqaro tajribalar asosida, imkon qadar qisqa muddatlarda implementatsiya qilish bojxona nazoratini soddalashtirishga va mamlakatning tashqi savdosi rivojiga ijobiy ta’sir ko‘rsatadi.

18. “Davlat bojxona xizmati to‘g‘risida”gi Qonuniga, Soliq kodeksining 223- va 224-moddalari hamda Bojxona kodeksining 22- va 294-moddalariga bojxona to‘lovlarining miqdorini kamaytirish hamda imtiyozlardan belgilangan maqsadlarda foydalanmaslik holatlarida bojxona organlari tomonidan tadbirkorlik subyektlariga **moliyaviy jarimalar qo‘llashga oid normalarni** kiritish taklif etiladi.

19. O‘zbekiston Respublikasi JKning 182-moddasini quyidagi 3-qism bilan to‘ldirish taklif etiladi: “Yakka tartibdagi tadbirkorlar va (yoki) yuridik shaxs bo‘lgan tadbirkorlik subyektlarining nomiga kelgan tovarlarni chegara bojxona postida bojxona ko‘rigidan o‘tkazish jarayonida yo‘l yuk kuzatuv hujjatlarida aniqlangan tafovutlar yakka tartibdagi tadbirkorlar va (yoki) yuridik shaxs bo‘lgan tadbirkorlik subyektlari tomonidan, mazkur tafovutlar aniqlangan paytdan e’tiboran uch kunlik muddatda mustaqil tuzatilishi ularning ma’muriy va jinoiy javobgarlikka tortilishini istisno etadi, bunda deklaratsiyalanishi talab etiladigan tovarlarni bojxona nazoratining “yashil” yo‘lagidan qasddan deklaratsiyalamasdan olib o‘tish yoki tovarlarni bojxona rasmiylashtiruvidan o‘tkazish jarayonida ularni bojxona yuk deklaratsiyasida qasddan ko‘rsatmagan holda taqdim etilganlik holatlari mustasno”.

20. Bojxona nazorati samaradorligini oshirish, tashqi savdo ishtirokchilariga qulay sharoitlar yaratish, bojxona to‘lovlari to‘liq undirilishini ta’minlash va bojxona qonunchiligi buzilishining oldini olishning muhim tashkiliy-huquqiy mexanizmi bo‘lgan **bojxona auditi instituti** ham bojxona nazoratining boshqa shakllari singari Bojxona kodeksida alohida bob sifatida keltirilishi, unda bojxona auditining tushunchasi, uni o‘tkazish tartibi, bojxona auditi xodimi va tadbirkorlik subyektining huquq va majburiyatlari aniq belgilab qo‘yilishi maqsadga muvofiq.

21. O‘zbekiston Respublikasi Vazirlar Mahkamasining “Bojxona ombori, erkin ombor va boj olinmaydigan savdo do‘koni faoliyatini litsenziyalash yuzasidan davlat xizmatlarini ko‘rsatishning ma’muriy reglamentlarini tasdiqlash to‘g‘risida”gi 2020-yil 9-apreldagi 210-son qarori 76-bandiga bojxona ombori binolarining hajmi va (yoki) ochiq maydonchalari kengayishi, qisqarishi, uning turi, tashkil etilgan hududdagi (manzildagi) joylashgan joyi o‘zgarishi munosabati bilan litsenziya o‘zgartirilganda, davlat boji belgilangan summaning ellik foizi miqdorida undirilishi, litsenziya qayta rasmiylashtirilayotganda davlat bojini undirmaslik maqsadga muvofiqligi asoslantirildi.

III. Huquqni qo‘llash amaliyotini takomillashtirishga oid taklif va tavsiyalar:

22. O‘zbekistonning qo‘shni davlatlar bilan o‘rtada mavjud bo‘lgan anklav va eksklav zonalar uchun soddalashtirilgan bojxona yo‘laklarini tashkil etish, bunda bojxona nazoratining zamonaviy axborot va texnik vositalaridan foydalanishga oid normativ-hujjatlar ishlab chiqilishiga ehtiyoj mavjud. Bunda ushbu hududlararo harakatlanuvchi transportlarga ko‘p marotabali GPS – joylashuvni aniqlash qurilmalarini o‘rnatish, shuningdek, anklav va eksklav hududlardagi bojxona nazorati manfaatdor davlatlar o‘rtasida ikki tomonlama hal etilishi kabi xorijiy tajribani qo‘llash samarali hisoblanadi.

23. Markaziy Osiyo mintaqasi miqyosida ruxsatnoma hujjatidan transport sohasidagi milliy manfaatlarni hisobga olgan holda ularni raqamlashtirish va bosqichma-bosqich voz kechish maqsadga muvofiq.

24. O‘zbekiston Respublikasi Bojxona kodeksining “Tovarlarni tasniflash bo‘yicha dastlabki qarorni qabul qilish” deb nomlangan 370-moddasida bojxona organlari tomonidan “tovarlarning kelib chiqish mamlakatini belgilash” bo‘yicha **dastlabki qaror berish amaliyotining** joriy etilishi tovar kelib chiqish mamlakatini aniqlash tartibini soddalashtirishga xizmat qiladi.

25. Umumiy hududi 4,2 mln kv metr bo‘lgan **Turkiy davlatlar tashkilotiga** a’zo mamlakatlar – Turkiya, Ozarbayjon, Qirg‘iziston, Qozog‘iston va O‘zbekiston (Vengriya va Turkmaniston kuzatuvchi) doirasida e-TIR elektron tizimini joriy etish orqali qog‘oz ko‘rinishidagi TIR-Carnet kitobchalaridan voz kechish.

26. Tashuvchi tomonidan tovar va transport vositasi belgilangan manzilga yetkazilgandan hamda chegara bojxona postida hisoblangan barcha yig‘imlar to‘liq to‘langandan so‘ng bojxona organining axborot tizimi orqali **tovar va transport vositasining yetkazib berilganligi holatini rasmiy ravishda tasdiqlash amaliyotini joriy etish** bojxona yig‘imlarining to‘liq va o‘z vaqtida undirilishini ta’minlashga xizmat qiluvchi muhim huquqiy vosita hisoblanadi. Ushbu yondashuv fiskal intizomni mustahkamlash hamda bojxona rasmiylashtiruvi jarayonlarida shaffoflik va hisobdorlikni oshirishga imkon yaratadi.

27. Bojxona organlariga **“ex officio” vakolatlarining** berilishi, ya’ni intellektual mulk obyektlariga nisbatan huquqlarni buzuvchi kontrafakt mahsulotlar aniqlangan taqdirda huquq egasining arizasiz ham tovarlarni bojxona chegarasida to‘xtatib turish huquqining ta’minlanishi, intellektual mulk obyektlariga oid huquqlarning samarali himoya qilinishiga xizmat qiluvchi muhim huquqiy mexanizm hisoblanadi. Mazkur vakolatning joriy etilishi kontrafakt mahsulotlar aylanmasining oldini olish, huquqiy tartibotni mustahkamlash hamda xalqaro standartlarga mos intellektual mulk himoya tizimini shakllantirishga ko‘maklashadi.

28. Bojxona protseduralarini soddalashtirish va uyg‘unlashtirish to‘g‘risidagi (Kioto, 1973) xalqaro konvensiya talablariga muvofiq, O‘zbekiston Respublikasining bojxona organlari kelgusida Xitoy, Turkiya, Pokiston, Eron kabi xorijiy davlatlarning bojxona organlari bilan **real vaqt rejimida ma’lumot almashish tizimini joriy etish** orqali bojxona nazoratini yanada soddalashtirish va samaradorligini oshirish imkoniyatiga ega bo‘ladi.

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IBRAGIMOV OTABEK ISMOILOVICH

LEGAL SUPPORT FOR THE SIMPLIFICATION OF CUSTOMS CONTROL BASED ON INTERNATIONAL STANDARDS

12.00.02 – Constitutional law. Administrative law.
Financial and customs law

ABSTRACT
of doctoral (Doctor of Philosophy) dissertation on legal sciences

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The doctoral dissertation is available at the Information Resource Center of Tashkent State University of Law (registered under No.1437), (Address 100047, Amir Temur street, 35. Tashkent city. Phone: (99871) 233-66-36).

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INTRODUCTION (abstract of PhD thesis)

Relevance and necessity of the dissertation topic. The rapid growth of foreign trade in all countries of the world has led to a number of successes in simplifying foreign trade processes, in particular, in creating a compact and transparent mechanism of customs control, while ensuring the economic and national security of the country. In particular, to ensure the legality of international trade, the Kyoto Convention on the Simplification and Harmonization of Customs Procedures (1973)[8], "World Customs Organization Rules on Security and Global Trade Facilitation Standards" (2005)[9], "World Trade Organization Agreement on Trade Facilitation" (2014)[10] was adopted international legal documents by the World Trade Organization and, currently, these conventions and agreements have been implemented into national legislation in many countries.

In developed countries of the world, rational use of existing resources through the use of modern information technologies in customs control, introduction of new mechanisms of customs control that save time and money, further simplification of procedures, in turn, improvement of law enforcement practice in the field, as a research direction of significant scientific and practical importance to the issues of legal regulation of the mutual activities of foreign trade entities, including state agencies involved in the regulation of foreign trade attention is paid. In the context of the sharp increase in world trade, the issue of harmonizing and simplifying customs control with international standards is gaining global importance. According to the World Bank, the global trade volume in 2023 was 32 trillion US dollars, in 2024 it was 33 trillion US dollars, and this figure is forecast to reach 33.7 trillion US dollars in 2025.[11]. In such conditions, traditional customs control methods lead to excessive time and cost overruns.

The development of modern digital technologies creates new opportunities for simplifying customs control. Artificial intelligence, big data analysis (Big Data) and blockchain technologies allow for the automation and simplification of customs control. This requires the wider implementation of international standards. In the new Uzbekistan, special attention is paid to promoting foreign trade, simplifying customs procedures, granting privileges and preferences to subjects of foreign economic activity, eliminating existing administrative and technical obstacles, and providing the legal basis for simplifying customs control in the system of customs bodies. In particular, the resumption of Uzbekistan's accession process to the World Trade Organization in 2019 and the ratification of the International Convention "On Simplification and Harmonization of Customs Procedures" (Kyoto Convention) on 21 Decembe 2020[12], marked a significant step in aligning the country's customs procedures with international requirements. Despite numerous reforms being

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[8] The International Convention (Kyoto, 1973) on the Simplification and Harmonization of Customs Procedures.

[9] SAFE FRAMEWORK STANDARDS. WCO 2021. https://www.wcoomd.org

[10] The WTO Agreement on Trade Facilitation. https://tfig.unece.org/RUS/contents/WTO_Agreement.htm

[11] https://www.interfax.ru/amp/1003334

[12]The Law of the Republic of Uzbekistan on the Accession of the Republic of Uzbekistan to the International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto, May 18, 1973, with amendments adopted on June 26, 1999), O'RQ-654, 2020..

implemented in this area, Uzbekistan remains one of the few countries that is not yet a member of the WTO. This situation, of course, necessitates the study of customs simplification, its theoretical and legal aspects, and the improvement of the quality of regulatory legal documents, ensuring that they are scientifically grounded, reliable, impartial, analytically sound, and supported by accurate information.

This research paper serves, to a certain extent, the implementation of the tasks outlined in the following legislative and regulatory documents of the Republic of Uzbekistan: the Law of the Republic of Uzbekistan "On the Accession of the Republic of Uzbekistan to the International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto, May 18, 1973, with the amendments adopted on June 26, 1999)" (2020); the Law "On Normative Legal Acts" (2021); the Presidential Decree No. PF–6310 "On Further Improvement of the Organizational Structure of the State Customs Service and Simplification of Customs Procedure" (2021); Presidential Decree No. PF–122 "On Additional Measures to Further Improve Customs Administration" (2022); Resolution of the Cabinet of Ministers No. PQ–4297 "On Measures to Further Improve Administrative Procedures in the Implementation of Foreign Economic Activity" (2019); and other relevant normative legal acts related to the topic.

Compliance of the research with the priority areas of development of science and technology in the Republic: This research corresponds to the priority area I of the development of science and technology in the Republic, namely: *"Formation and implementation of a system of innovative ideas for the development of an information society and a democratic state in social, legal, economic, cultural, and spiritual-educational spheres."*

Degree of study of the issue: The legal support for the simplification of customs control based on international standards has been studied to a certain extent by legal scholars. However, the existing analyses are primarily based on general approaches.

In the scientific research of Uzbek scholars S.A. Alimbayev, A.A. Aliyev, S.A. Aripov, N.I. Asqarov, A.A. Saidov, Sh.O. Azizov, Sh. Boymurodov, and E.J. Rahmatov, certain aspects of the customs sector, particularly several important issues of state governance in the field, have been studied.

The scientific research of Uzbek scholars such as S.A. Alimbayev, A.A. Aliyev, A.A. Saidov, Sh.Boymurodov, and E.J. Rahmatov has analyzed several important issues related to customs administration, including the application of international standards in customs procedures, the advantages and necessity of using information and communication technologies in the sector, and the organization of efficient customs operations and control based on modern requirements.

For instance, S.A. Alimbayev's research on "Organizational and Legal Problems of Commodity Exchange in the Customs Territory of the Republic of Uzbekistan," A.A. Aliyev's work on "Implementation of International Norms and Principles into the Legislation of the Republic of Uzbekistan," A.A. Saidov's study on "Methods of Creating an Automated Management System for the State Customs Committee of the Republic of Uzbekistan," Sh. Boymurodov's analysis of "Organizational and Legal Forms of State Governance in Customs," and E.J. Rahmatov's research on "Organizational and Legal Foundations of State Governance in Customs" have all contributed to understanding the implementation of international standards, the application of modern technologies, and the organization of customs control in line with international best practices.

Foreign scholars, including G. Valantiejus, A. Grainger, D. Curzi, R. Ireland, T.S. Nenedyshina, J.E. Anderson, E. Wincoop, A. Behar, R. Hasan, D. Widdowson, C. Truel, M. Karlsson, T. Yasui, and Kim Jae-young, have also analyzed various aspects of simplifying customs control.

Researchers from the Commonwealth of Independent States (CIS) countries, such as S.V. Khalipov, A.Y. Raykova, Y.T. Prjiboro, P.N. Afonin, I. Klimova, S. Agamagomedova, O.Y. Bakaeva, B.N. Gabrichidze, O.V. Grechkina, S.I. Istomin, G.V. Matvienko, A.B. Novikov, A.F. Nozdrachev, I.V. Timoshenko, and others, have explored customs control, its general procedures, and legal regulations.

However, the issue of legal support for simplifying customs control based on international standards in Uzbekistan has not been studied in-depth in the form of a dedicated monographic research.

Relation of the dissertation research to the scientific research plans of the university where the dissertation is being carried out: The research is aligned with the scientific research plans of the Tashkent State University of Law, specifically the fundamental project titled *"Main Directions for Further Liberalizing State Governance in the Context of Deepening Democratic Reforms."*

Objective of the research: The goal of the research is to develop scientifically grounded proposals and recommendations for improving the legal mechanisms for simplifying customs control based on international standards.

Tasks of the research:

Analyze the theoretical foundations of the legal regulation of customs operations in the Republic of Uzbekistan and the legal mechanisms for simplifying customs control based on international standards.

Study the modern trends of simplifying customs control in Uzbekistan and foreign countries' experiences, and develop proposals for improving national legislation regulating the customs sector.

Classify international standards for simplifying customs control and improve the legal foundations for their application.

Economically classify the implementation of international standards for simplifying customs control.

Conduct a comparative-legal analysis of national legislation on customs control in relation to international standards and explore issues of improving legal support.

Investigate modern methods of harmonizing regulatory-legal documents to improve the processes of simplifying customs control.

Object of the Research: The object of the research comprises the legal relations associated with the simplification of customs control procedures in the Republic of Uzbekistan, grounded in international standards.

Subject of the Research: The subject encompasses the normative-legal acts regulating customs control activities in Uzbekistan and foreign jurisdictions, international treaties, law enforcement practices, scholarly legal doctrines, and legal categories.

Research Methods: The research employs a range of methods, including systematic and functional analysis, historical and logical examination, comparative-legal analysis, statistical data analysis, induction and deduction, formal logic, and observational techniques.

The application of these methods contributed to achieving scientific novelty in the following ways:

The historical-legal method facilitated the identification of the developmental stages of the concept of simplifying customs control;

The systematic-logical analysis enabled the development of theoretical and legal frameworks for the simplification of customs procedures based on international standards;

The comparative-legal method allowed for the examination of foreign experiences in streamlining customs controls;

The statistical and economic analysis methods supported the creation of a methodology for evaluating the economic efficiency of simplified customs controls;

The forecasting and modeling methods helped to define potential directions for improving the mechanisms of customs simplification.

Scientific Novelty of the Research:

The necessity of introducing the institution of customs audit into the Customs Code, aimed at improving the efficiency of customs control, has been substantiated from both economic and legal perspectives;

The scientific rationale has been provided for the necessity of improving the post-clearance control mechanism, based on international standards, in order to simplify customs control;

The research justifies the need to legally enshrine the acceptance of invoice and contract values of goods in the customs clearance process;

It is argued that the implementation of international standards for customs simplification into national legislation necessitates the legal recognition of the status of Authorized Economic Operators (AEOs);

The introduction of an advance ruling practice into customs legislation, in order to simplify the process of determining the country of origin of goods based on international standards, has been substantiated;

The research substantiates the need to establish a legal basis for automating (digitizing) the process of granting import licenses.

Practical Outcomes of the Research:

The legal dimensions of simplifying customs control in the context of ensuring economic security in the Republic of Uzbekistan have been comprehensively analyzed;

It is substantiated that the legal norms governing the disposition of goods stored in free warehouses within Uzbekistan should be harmonized with international legal norms;

The research reveals the necessity of adopting international standards within the national customs system;

The significance of establishing the institution of Authorized Economic Operators in streamlining customs control procedures is highlighted;

International legal instruments relating to the categorization of foreign economic entities within risk management systems have been examined.

Reliability of the Research Results: The credibility of the research findings is ensured through the use of well-established research methodologies, reliable materials and official sources, the comparative analysis of international and domestic legal frameworks, the practical implementation and institutional endorsement of the proposed recommendations, and their publication in leading national and international academic journals.

Scientific and Practical Significance of the Research: The **scientific value** of the study lies in the applicability of its theoretical conclusions, proposals, and recommendations for future scholarly work, legislative drafting, legal enforcement practices, and the enrichment of academic disciplines such as Customs Law and Customs Control, both in theoretical and methodological dimensions.

The **practical relevance** of the research is demonstrated by its potential to contribute to the development and refinement of legislation related to simplified customs procedures, improvement of enforcement practices, and the drafting of legal frameworks that align the functions of customs authorities with contemporary requirements, international best practices, and global standards.

Implementation of research results. Based on the scientific findings obtained on the legal provision of simplification of customs control in accordance with international standards:

A proposal to amend Article 201 of the Customs Code with the provision stating that "After the release of goods, customs authorities shall have the right to carry out customs control, including through customs audit methods, if there are sufficient and substantiated grounds to assume violations of customs legislation" was utilized in drafting the Law of the Republic of Uzbekistan No. LRU-748 of February 1, 2022, "On Amendments and Additions to the Customs Code of the Republic of Uzbekistan" (according to the reference letter No. 21/05-25-0032 of May 23, 2025, issued by the Customs Committee under the Ministry of Economy and Finance of the Republic of Uzbekistan). The amendments and additions introduced into this regulatory legal act not only simplified customs control procedures in Uzbekistan but also served to implement into national legislation the requirements of the Convention on the Simplification and Harmonization of Customs Procedures (Kyoto, 1973) and the World Trade Organization Trade Facilitation Agreement.

A proposal to **legally consolidate the acceptance of invoice and contract values of goods during customs clearance** was employed in the drafting of the Law of the Republic of Uzbekistan No. LRU -913 dated February 27, 2024, "On Amendments and Additions to the Customs Code of the Republic of Uzbekistan Aimed at Improving Customs Procedures". (Source: Reference No. 21/05-24-0049 dated November 13, 2024, of the Customs Committee under the Ministry of Economy and Finance). The implementation of this proposal led to an increase in the rate of acceptance of contract and invoice prices during customs clearance from the current 69.3% to over 80%, aligning it with the practice in WTO member countries and facilitating full implementation of Article VII of the GATT (1994) provisions into Uzbekistan's customs legislation.

A proposal to **legally recognize the status of Authorized Economic Operators (AEOs)** by incorporating international standards for customs simplification into national legislation was used in the preparation of the Law of the Republic of Uzbekistan No. LRU -748 dated February 1, 2022, “On Amendments and Additions to the Customs Code of the Republic of Uzbekistan”. (Source: Reference No. 21/05-24-0049 dated November 13, 2024, of the Customs Committee under the Ministry of Economy and Finance). The adoption of this proposal laid the legal foundation for the introduction of the Authorized Economic Operator institution, which provides for the application of simplified customs control procedures.

A proposal aimed at establishing the **legal basis for the automation (digitalization) of the licensing process during goods importation** was utilized in drafting the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 443 dated September 4, 2023, “On Amendments and Additions to Certain Decisions of the Government of the Republic of Uzbekistan in Connection with the Improvement of Procedures for Declaring Foreign Currency Funds Transferred Across the Customs Border and Licensing the Activities of Customs Warehouses, Free Warehouses, and Duty-Free Shops”. (Source: Reference No. 12-15-136 dated December 29, 2023, of the Information-Analytical and Legal Support Department of the Secretariat of the Prime Minister of the Republic of Uzbekistan). The implementation of this proposal contributed to improving the legal mechanisms supporting the operations of customs warehouses, free warehouses, and duty-free shops.

Approval of the Research Results. The results of this research have been presented and discussed at four scientific conferences, including two international and two national scientific-practical conferences.

Publication of the Research Results. A total of 12 scientific works related to the research topic have been published. Among them, 6 articles (3 in national journals and 1 in an international journal) were published in periodicals recommended by the Higher Attestation Commission under the Ministry of Higher Education, Science, and Innovation of the Republic of Uzbekistan for the publication of key scientific findings of dissertations.

Structure and Volume of the Dissertation. The dissertation consists of an introduction, three chapters containing a total of eight paragraphs, a conclusion, a list of references, and appendices. The total volume of the dissertation is 144 pages.

MAIN CONTENT OF THE DISSERTATION

In the *Introduction* (Annotation of the Doctor of Philosophy (PhD) dissertation), the relevance and necessity of the research topic, its connection with the main priority areas of development of science and technology in the Republic, the level of study of the issue, the relationship of the dissertation topic with the scientific research activities of the higher education institution where the dissertation is being completed, as well as its objectives and tasks, object and subject, methods, scientific novelty and practical results, reliability of research outcomes, scientific and practical significance, implementation into practice, approbation, publication of research results, volume and structure of the dissertation are presented.

The first chapter of the dissertation is titled **““The Theoretical and Methodological Foundations of Simplifying Customs Control”** and it provides a scientific-theoretical and practical analysis of the concept of customs control and its legal regulation, the stages of development of customs control in the Republic of Uzbekistan, the necessity of transitioning to simplified control, and the legal mechanisms for regulating the simplification of customs control based on international standards.

In this chapter, the researcher analyzes the concept, essence, and economic, legal, and social significance of customs control. Key concepts such as "customs control" and "customs clearance" are explained based on the Customs Code of the Republic of Uzbekistan, standards of the World Trade Organization (WTO) and the World Customs Organization (WCO), as well as research by legal scholars (Sh. Boymurodov, S. Alimbaev, E. Rakhmatov, Ye. Bormotova, N. Lipatova, S. Agamagomedova). As a result, the author proposes original definitions of these concepts.

In particular, the dissertation defines **customs control** as follows:

“Customs control is a set of measures carried out by customs authorities to ensure compliance with the legislation of the Republic of Uzbekistan and international treaties, including through the application of a risk management system, conducted at places where customs clearance or customs operations are carried out or where goods and transport vehicles are stored.”

Additionally, the researcher justifies the need to implement the following into the current Customs Code and national legislation:

Article 6.2 of the **International Convention on the Simplification and Harmonization of Customs Procedures** (hereinafter – the Kyoto Convention), which stipulates that customs control should be reduced to the minimum necessary to ensure compliance with customs laws;

Article 7.5 of the **WTO Agreement on Trade Facilitation**, which requires WTO member states to introduce customs audits to improve their customs administration.

In this chapter, the researcher substantiated the existence of several approaches to the development of the theory of customs control. According to the researcher, the following approaches were distinguished:

1. **Traditional Approach (1950–1980):** During this period, customs control was primarily interpreted as an inspection conducted at the border. Scholars such as M. Dexterity and R. Wilson studied customs control as a means of “ensuring border security.”

2. **Modernization Period (1980–2000):** In this era, scholars like D.Widdowson and L.De Wulf proposed the idea of organizing customs control based on risk management. They conceptualized customs control as a "tool for managing trade flows."

3. **Digitalization Period (from 2000 to present):** Contemporary scholars such as M.Karlsson and T.Yasui developed the concept of customs control organized on the basis of digital technologies.

Furthermore, the researcher divided the development of the customs system in Uzbekistan into three stages: Stage 1: 1991–1997, Stage 2: 1997–2016, Stage 3: from 2016 onward.

The mechanisms for the legal support of the development and simplification of customs control during these stages were analyzed both theoretically and practically. The third stage, beginning in 2016, is particularly significant due to the adoption of the new edition of the Customs Code of the Republic of Uzbekistan. This stage involves a detailed analysis of the amendments and additions introduced into the Code based on international standards. Notably, the Law of the Republic of Uzbekistan No. LRU-748 dated February 1, 2022, amended Article 201 of the Customs Code, entitled "Post-Customs Control of Goods," by including the norm that "customs control after the release of goods may also be carried out using customs audit methods." This norm was evaluated as the next step in the implementation of international standards into national legislation.

According to the researcher, each stage represents a logical continuation of the preceding one, with an intrinsic interconnection between them, which demonstrates the scientific validity of dividing the process into distinct phases.

In this chapter, the researcher analyzes the scientific and theoretical aspects of the concepts of international customs standards and international standards, substantiating that in regulatory legal acts and legal literature, international customs standards may be expressed not only in the form of "standards," but also, by their legal nature, in the form of rules, norms, recommendations, and procedures.

An analysis of the legal nature of international customs standards shows that they manifest in various forms. In particular, based on their legal status, international standards can be divided into binding and recommendatory categories. Binding standards include the WCO's security standards, the core standards of the Kyoto Convention, and the WTO Trade Facilitation Agreement standards. Recommendatory standards, on the other hand, encompass transitional standards under the Kyoto Convention, the WCO's recommendatory standards, and regional standards.

Within the framework of these approaches, legal norms related to the automation of customs operations, modernization of customs infrastructure, enhancement of electronic declaration processes, and development of information exchange systems in the customs sphere have been analyzed.

The study of the scientific and theoretical foundations of international customs standards and the disclosure of their legal nature constitutes one of the pressing issues in the field of customs law. These standards play a crucial role in fostering international trade and customs cooperation, while also contributing to the effective functioning of national customs systems.

International customs standards encompass rules, procedures, recommendations, and best practices recognized by the international community in the sphere of customs affairs. They are developed and widely applied by international organizations, in particular the World Customs Organization, the United Nations, and regional economic integration structures.

The primary objective of these standards is to ensure international cooperation in the field of customs, to simplify and harmonize cross-border trade processes, and to enhance the efficiency of national customs administrations. They reflect the core principles and values of international trade and customs cooperation, while also setting internationally recognized norms for customs administration activities.

International customs standards manifest themselves as an independent source of international law. They are embodied in international treaties, conventions, recommendations, and other regulatory legal instruments. Their legal status and binding force are based on the universally recognized principles and norms of international law.

A number of scholars have addressed the issues of studying the scientific and theoretical foundations of international customs standards and their legal nature in their research works. In particular, V.N. Sidorov, in his monograph "Customs Legislation of the Russian Federation and the Eurasian Economic Union in the Context of Russia's Accession to the WTO"[13], sought to reveal the legal nature of international customs standards. According to him, "international customs standards emerge as an independent source of international law and are reflected in international treaties, conventions, recommendations, and other regulatory legal instruments."

Building on the approach[14] of S. Perepolkin, O. Havrylenko, and A. Mazur, it should be emphasized that the legal status and binding force of international customs standards are based on the universally recognized principles and norms of international law. However, in addition to their view, it is worth noting that international customs standards are significant not only for simplifying customs control, but also for safeguarding the rights and interests of participants in international trade.

Ye. Ladigina, in her textbook "International Customs Law," highlights the role of international customs standards in improving national customs legislation. She notes that "the implementation of international customs standards into national legislation serves to enhance the efficiency of customs administration and to simplify international trade processes."

In line with Ye. Ladigina's view, it is essential to recognize the importance of international customs standards in improving national customs legislation. However,

[13] Sidorov, Viktor Nikiforovich. Customs Legislation of the Russian Federation and the Eurasian Economic Union in the Context of Russia's Accession to the WTO. Monograph. Moscow, 2014, p. 65.

[14] Perepolkin, Serhii & Havrylenko, Oleksandr & Mazur, Anatoliy. (2022). Formation and Development of International Customs Law: Periodisation Issues. World Customs Journal. 16. 10.55596/001c.116324. https://www.researchgate.net

it is equally important to take into account each country's specific characteristics and interests in the process of their implementation into national legislation.

Overall, there are diverse scholarly approaches to studying the scientific and theoretical foundations and the legal nature of international customs standards, and this issue constitutes one of the pressing areas of research in the field of customs law.

International customs standards play an important role in the improvement and harmonization of national customs legislation. They serve to align the functioning of national customs systems with internationally recognized norms. The implementation of these standards into national legislation contributes to enhancing the efficiency of customs administration and facilitates the simplification of international trade processes.

At the same time, international customs standards play a vital role in simplifying customs control and safeguarding the rights and interests of international trade participants. They encompass recommendations and best practices aimed at optimizing forms of customs control, as well as simplifying and expediting customs clearance procedures.

The study of the scientific and theoretical foundations of international customs standards and the disclosure of their legal nature is one of the urgent tasks of the science of customs law. Research conducted in this field serves to clarify the legal nature of international customs standards and to assess their impact on customs affairs and international trade.

In conclusion, international customs standards serve as an important instrument of international cooperation in the field of customs. They not only play a significant role in ensuring the effective functioning of national customs systems, but also demonstrate that international standards in the customs sphere are aimed at improving the implementation of customs control and represent norms that are recognized and applied by many countries.

According to the dissertation author, amendments introduced into customs legislation are aimed at improving the country's foreign economic potential and enhancing its participation in international trade, as well as contributing to the overall development and competitiveness of the national economy. At the same time, the researcher highlights that in the process of simplifying customs procedures, a cautious approach must be adopted from the standpoint of national economic interests and security. Specifically, it is noted that the weakening of control systems may increase the risk of smuggling, the circulation of illicit goods, and negatively affect budget revenues. Therefore, customs reforms should be implemented based on a strategic approach and reinforced with effective control mechanisms.

Chapter Two of the Dissertation, titled "International Standards for Simplifying Customs Control and the Transformation of National Legislation: A Comparative Legal and Economic Analysis", analyzes the classification of international standards on customs control simplification, a comparative legal analysis of national customs legislation in relation to these international standards, and the economic classification of implementing international standards in customs control.

This chapter classifies the types and principles of customs control based on the Kyoto Convention, the WTO Trade Facilitation Agreement, and the recommendations of the World Customs Organization (WCO). It also explores the primary goals and objectives of customs control, as well as modern risk management systems.

The researcher notes that the physical experience of crossing borders often reflects the nature of bilateral relations between neighboring states. Therefore, establishing effective and reliable cooperation between neighboring countries is a critical condition. In this context, referencing Standards 3.3, 3.4, and 3.5 of the Kyoto Convention, which provide for coordinated control at common border checkpoints and joint control by customs authorities operating at adjacent border posts, the researcher argues that while Uzbekistan's customs authorities currently have real-time data-sharing capabilities only with neighboring and select foreign customs administrations, expanding this capacity would enhance cooperation and increase the effectiveness and simplification of customs control.

The researcher highlights that the WCO Framework of Standards to Secure and Facilitate Global Trade (hereinafter referred to as "Security Standards"), unanimously adopted on June 23, 2005, by the heads of national customs administrations from 166 member states, has become a key factor in raising global trade security to a fundamentally new level. The essence of these standards lies in identifying the benefits of a secure global trading environment. The framework is built upon two pillars: cooperation between customs administrations, and between customs administrations and the business community. The first pillar includes 11 standards, while the second includes 7 standards.

With respect to Uzbekistan's neighboring countries, the researcher proposes that high-value control equipment—such as scanners capable of inspecting railway wagons, large containers, and freight vehicles without unloading—should be strategically located to avoid duplication (i.e., not installed on both sides of the border). Instead, their data should be shared, allowing for joint usage and improving the efficiency of border controls.

The comparative legal analysis conducted by the researcher reveals several discrepancies between international standards for customs control simplification and national legislation. These differences are observed primarily in the following areas:

In the field of customs audit, Standard 6.6 of the Kyoto Convention prescribes the inclusion of audit-based control methods within customs control systems. Similarly, Article 7.5 of the WTO Trade Facilitation Agreement requires member states to implement customs audit procedures as part of customs administration reforms. However, Uzbekistan's national legislation does not fully regulate the legal status of customs audits or the procedures for their implementation, highlighting the need for full alignment with international standards.

Furthermore, the institution of Authorized Economic Operators (AEOs) is defined in international standards as a key mechanism for simplifying customs control. While this institution has recently been introduced into national legislation, its legal mechanisms are still underdeveloped and require further refinement.

Significant discrepancies also exist regarding the "Single Window" system. International standards envision the ability to obtain all necessary permits and documents through a unified system. However, this process remains only partially automated within the national legislative framework.

This chapter also presents an analysis of the expression and practical implementation of international customs standards within national legislation. It reviews strategies for optimizing Uzbekistan's customs system in accordance with the effectiveness and trade facilitation objectives set by global institutions such as the WTO and WCO.

Additionally, since the WTO Trade Facilitation Agreement embodies key customs law institutions and standards, the chapter provides a detailed legal and comparative analysis of the international standards it contains and their alignment with national legislation.

In particular, the agreement consists of three sections encompassing a total of 24 articles and 95 standards. Specifically, Section I (Articles 1–12) contains 36 "technical measures," Section II (Articles 13–22) includes 39 "special provisions for developing and least-developed member states," and Section III (Articles 23–24) outlines 20 "final provisions and institutional mechanisms." The dissertation conducts a thorough analysis of the implementation status of Section I (Articles 1–12), which represents the core of the agreement, in Uzbekistan's national legislation as of January 1, 2025. The analysis reveals that nearly all the standards—29 out of 36—have been fully implemented, 4 have been partially implemented, and 3 have not been implemented at all.

Another key international instrument containing essential standards related to customs procedures is the Kyoto Convention on the Simplification and Harmonization of Customs Procedures. This international document consolidates various customs legal institutions and standards, comprising a "General Annex" consisting of 121 standards and a "Specific Annex" with 242 standards, totaling 363 standards.

As a result of the research, the dissertation finds that of the 363 standards listed in the General and Specific Annexes of the Convention, 336 (or 92.5%) have been fully implemented, 2 (0.6%) have been partially implemented, 17 (approximately 4.7%) have not been implemented, and 8 (2.2%) were not implemented due to their non-mandatory nature.

The doctoral candidate emphasizes that simplifying customs control based on international standards significantly contributes to the development of national economic sectors and presents an in-depth economic approach to the implementation of such standards. In particular, it is substantiated that legally enshrining the acceptance of invoice and contract prices during customs clearance would allow the current rate of acceptance (69.3%) to rise to more than 80%, aligning with the practices of World Trade Organization (WTO) member states. This, in turn, facilitates the full implementation of Article VII of the General Agreement on Tariffs and Trade (GATT, 1994) within national customs legislation.

The economic significance of the amendment to the Customs Code has also been analyzed, under which a person who has completed the customs clearance of goods under the customs regime of processing outside the customs territory at one customs post is granted the right, upon application, to finalize the processing at any customs post.

The study also explores the role of customs control in ensuring the security of Uzbekistan’s borders, identifies current issues in international trade relations, and outlines necessary future actions. Notably, according to data from the United Nations, establishing effective economic cooperation among Central Asian countries could potentially double their gross domestic product. Moreover, based on calculations using the International Trade Centre (ITC) methodology, the region holds an unrealized export potential of approximately USD 1.1 billion. Consequently, the dissertation concludes that simplifying customs control procedures among Central Asian states would promote regional trade turnover, bolster national economic growth, and enhance economic security.

The third chapter of the dissertation, entitled **“Improving the Legal Framework for Simplifying Customs Control Based on International Standards”** focuses on facilitating customs control through digitalization and enhancing legal mechanisms for the implementation of international standards.

The author refers to Standards 3.11, 3.21, and 6.10 of the Revised Kyoto Convention, which recommend the development of mutually beneficial systems, such as electronic declaration, through the application of digital technologies by customs authorities. The dissertation highlights international organizations’ findings that digital economy initiatives can contribute to a minimum 30% increase in gross domestic product.

Based on these standards, well-grounded proposals have been developed to ensure, from a legal perspective, the automation (digitalization) of the licensing process for the importation of goods.

The doctoral candidate, drawing on Standard 6.5 of the Kyoto Convention, proposes further improvement of the national legal mechanism for applying modern methods in customs control, such as risk management, audit-based control, and the maximum use of information technologies. In addition, based on the study of the WTO’s Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework, 2005), it is suggested to introduce the Authorized Economic Operator (AEO) institution in Uzbekistan, along with a mechanism for granting them specific facilitation measures and privileges.

However, it is noted that a number of systemic challenges and deficiencies continue to hinder the effective implementation of customs policy globally. These include:

- Inefficient and excessive control functions within customs authorities;
- Non-compliance of procedures with international norms and standards;
- Persistent bureaucratic barriers in customs control;
- Insufficient interagency cooperation;
- Time-consuming customs operations;
- Institutional issues related to the over-concentration of efforts and resources in customs duty collection;
- Low throughput capacity and inadequate material and technical equipment at border checkpoints;

- Absence of mechanisms to incentivize FEA participants to comply with customs legislation.

As a solution to these issues, the doctoral candidate proposes the full implementation of the customs audit mechanism into national legislation, based on Standard 6.6 of the Revised Kyoto Convention. This standard, increasingly recognized globally as one of the most effective mechanisms for simplifying customs control, recommends that only a selective portion of goods (typically 5–20%) – identified using risk criteria—undergo professional inspection.

The researcher emphasizes that customs audit, widely used in the customs systems of developed countries and recognized for its high efficiency, should be adopted in Uzbekistan. Specifically, simplified customs control should be conducted post-clearance through customs audits. To institutionalize this approach, the dissertation recommends codifying the relevant provisions–currently found in sublegal regulations–into Uzbekistan’s Customs Code in accordance with WTO recommendations and international standards. These provisions should clearly define the form, object, subject, procedure, and timeframes of customs audits, as well as the rights and obligations of both auditors and business entities.

To enhance the effectiveness of the “Digital Customs” system, the dissertation proposes several measures: enabling compatibility with various web browsers; applying artificial intelligence (AI) to analyze and cross-verify submitted data independently; establishing a transparent monitoring and reporting mechanism; ensuring that software operates in both WIRED and WIRELESS modes; developing mobile versions; ensuring compatibility across all operating systems; and expanding functionalities for maintaining customs payment reports.

Additionally, while customs authorities perform tasks related to tax collection and the application of tax incentives under the Tax Code, they currently lack the authority to impose financial sanctions in cases of tax evasion or misuse of customs privileges. This regulatory gap allows illegal practices to proliferate, thereby undermining fair competition and discouraging honest entrepreneurship. The dissertation proposes that customs authorities be granted the right to impose financial sanctions, but only in cases where legal entities misuse simplified customs procedures or privileges, resulting in material damage to the state budget.

This approach, already effectively practiced in countries such as Japan, Turkey, Canada, and Latvia, is recommended for adoption in Uzbekistan. To this end, relevant amendments should be introduced into the Tax Code, Customs Code, Criminal Code, and the Law “On the State Customs Service” of the Republic of Uzbekistan.

CONCLUSION

As a result of the research conducted on the topic "Legal Support for the Simplification of Customs Control Based on International Standards," the following theoretical and practical conclusions have been developed:

I. Theoretical Conclusions:

1. The following authorial definition of the concept of “customs control” was developed:

“Customs control is a set of measures carried out by the customs authorities to ensure compliance with the legislation of the Republic of Uzbekistan and international treaties, including through the application of a risk management system, at the places where customs clearance or customs operations are conducted, or where goods and means of transport are stored.”

2. It has been substantiated that international customs standards in regulatory legal acts and legal literature may be expressed not only in the form of “standards,” but also, by their legal nature, in the form of rules, norms, recommendations, and procedures.

International customs standards are a set of rules, procedures, recommendations, and best practices developed and recognized by international organizations with the aim of ensuring cooperation in the field of customs, simplifying and harmonizing cross-border trade processes, and enhancing the efficiency of national customs administration systems.

3. It has been substantiated that one of the key factors in enhancing economic efficiency in foreign trade processes is ensuring the free movement of goods through the automation and digitalization of customs control procedures, thereby enabling customs operations to be carried out in a prompt and transparent manner.

4. The transition to simplified customs control is directly linked, from a legal perspective, to the broader adoption of international standards and the consistent improvement of risk management mechanisms based on modern digital technologies—such as artificial intelligence, big data analytics, and blockchain systems. This, in turn, contributes to enhancing the efficiency and legal certainty of customs procedures.

5. Given Uzbekistan’s geographical location, the development of a regional transport and communication system— including the introduction of a regional certification type similar to the “EAC” conformity certificate used in the EAEU, as well as the creation of a regional version of the EU’s SEMT permit—would facilitate the delivery of goods to neighboring countries’ markets via shorter routes and help minimize transportation costs.

6. Uzbekistan’s main partners in foreign trade, first and foremost the Central Asian states, would benefit from the introduction of a regional “Single Window” information system—drawing on the experience of the Association of Southeast Asian Nations (ASEAN). This would establish a simplified, fast, and convenient procedure for data exchange in customs control, thereby enabling export-import operations to be carried out without barriers.

7. It has been substantiated that the quality and efficiency of customs control can be improved by creating opportunities for the joint use of high-value control equipment available at customs posts along Uzbekistan’s borders with neighboring countries-such as scanners for railway wagons, large containers, and freight vehicles-through their coordinated deployment and shared access to the data they generate.

8. In order to provide facilitation for bona fide participants of foreign economic activity in conducting trade operations and to create conditions for honest entrepreneurs to move freely across the region, it is advisable to establish mutual recognition of Authorized Economic Operators (AEOs) among the countries of the region.

9. By improving legislation to grant the electronic customs clearance system a logical control function through the Center for Comprehensive Examination of Projects and Import Contracts, it is possible to prevent the unlawful outflow of foreign currency from the country.

10. Customs audit assists participants of foreign economic activity in conveniently applying accounting and reporting systems in line with customs authority requirements. In turn, for those participants who comply with all such requirements and recommendations, customs authorities should simplify customs control procedures.

11. It has been substantiated that, alongside ensuring the full and effective implementation of international customs standards incorporated into national customs legislation, maintaining a legal balance with the economic security interests of the Republic of Uzbekistan should be regarded as an essential legal prerequisite for their implementation.

12. The implementation of the unimplemented and partially implemented standards of the Agreement on Trade Facilitation, based on international best practices, serves to improve national legislation. The incorporation of these standards into national law contributes to aligning domestic legislation with international standards, creating a favorable legal environment for foreign investment, promoting the digitalization of customs administration, and ensuring a balance between expeditious customs operations and effective regulation.

II. Proposals and Recommendations for Improving Legislation:

13. Based on the requirement set forth in Article 6.2 of the WTO Trade Facilitation Agreement, which stipulates that customs clearance fees and charges shall be limited to the approximate cost of the services rendered, it is necessary to develop a clear, transparent, and legally sound methodology for determining the value of such services in order to ensure the justification of fees and charges levied during import and export procedures or in connection therewith. This methodology should be designed on the basis of advanced international practices, particularly those of the World Customs Organization, the European Union, and other countries, and subsequently implemented into national legislation. Such an approach will ensure fairness and legality of fiscal procedures within the customs system.

14. Article 23 of the WTO Trade Facilitation Agreement stipulates that each member state shall “establish and/or maintain a National Committee on Trade Facilitation.” On this basis, it is legally advisable and considered an effective solution for the Republic of Uzbekistan to establish its National Trade Facilitation Committee not merely as an inter-agency collegial body, but rather as an independent institutional structure vested with permanent authority. Such an approach would ensure the continuity of state policy in the area of trade facilitation, promote the coordinated development of regulatory legal acts, and guarantee the effective implementation of international obligations.

15. In order to establish a system of mutual recognition of Authorized Economic Operator (AEO) status among countries of the region, it is necessary to develop legal mechanisms regulating this institution and to formalize them through

bilateral and multilateral agreements or memoranda with the respective states. This would provide a legal foundation for strengthening mutual trust in customs operations, facilitating trade flows, and introducing coordinated approaches to risk management.

16. It is advisable to introduce into Article 332 of the Customs Code of the Republic of Uzbekistan, entitled "Interest for Deferred or Installment Payment of Customs Duties," a provision granting Authorized Economic Operators (AEOs) preferential treatment in deferring or paying customs duties in installments. Such an amendment would enable the application of simplified customs control procedures.

17. The implementation of all provisions of the Trade Facilitation Agreement (WTO, 2014) into national legislation, based on international best practices and within the shortest possible timeframe, will contribute to the simplification of customs control and have a positive impact on the development of the country's foreign trade.

18. It is proposed to introduce provisions into the Law "On the State Customs Service", Articles 223 and 224 of the Tax Code, and Articles 22 and 294 of the Customs Code, establishing the application of financial penalties by customs authorities against business entities in cases of reducing the amount of customs payments or misuse of granted benefits for purposes other than those prescribed.

19. It is proposed to supplement Article 182 of the Criminal Code of the Republic of Uzbekistan with the following Part 3: "If, during customs inspection at border customs posts, discrepancies are identified in the transport documents of goods consigned to individual entrepreneurs and/or business entities (legal persons), such discrepancies may be independently rectified by the said entrepreneurs or business entities within three days from the date of detection. In such cases, they shall not be subject to administrative or criminal liability, except in instances where goods requiring declaration are intentionally transported through the 'green' customs channel without declaration, or where goods are intentionally omitted from the customs cargo declaration during customs clearance."

20. In order to enhance the effectiveness of customs control, create favorable conditions for foreign trade participants, ensure the full collection of customs duties, and prevent violations of customs legislation, it is advisable that the institution of customs audit—an important organizational and legal mechanism—be incorporated into the Customs Code as a separate chapter, alongside other forms of customs control. This chapter should clearly define the concept of customs audit, the procedure for its implementation, as well as the rights and obligations of customs audit officers and business entities.

21. It has been substantiated that paragraph 76 of the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 210 of April 9, 2020, "On approval of administrative regulations for the provision of public services related to the licensing of customs warehouses, free warehouses, and duty-free shops", should provide that when a license is amended due to an expansion or reduction of the premises or open areas of a customs warehouse, a change in its type, or relocation within the designated area (address), a state fee amounting to 50 percent of the

prescribed sum shall be charged, while no state fee shall be collected when the license is reissued.

III. Proposals and Recommendations for Improving Law Enforcement Practices:

22. For the establishment of simplified customs lanes for enclaves and exclaves located along Uzbekistan’s borders with neighboring countries, there is a need to develop regulatory documents governing the use of modern information and technical means in customs control. In this context, the installation of multi-functional GPS tracking devices on transport operating in these areas, as well as the bilateral resolution of customs control arrangements in enclaves and exclaves between the concerned states – drawing on international best practices – would be an effective approach.

23. At the Central Asian regional level, it is advisable to digitize permit documents in the transport sector, taking into account national interests, and to gradually phase them out.

24. The introduction of the practice of issuing preliminary decisions on “determining the country of origin of goods” by customs authorities, as provided in Article 370 of the Customs Code of the Republic of Uzbekistan entitled “Adoption of a Preliminary Decision on the Classification of Goods,” serves to simplify the procedure for determining the country of origin of goods.

25. Through the introduction of the e-TIR electronic system within the framework of the Organization of Turkic States—comprising Turkey, Azerbaijan, Kyrgyzstan, Kazakhstan, and Uzbekistan (with Hungary and Turkmenistan as observers) and covering a total area of 4.2 million square meters—it is possible to phase out paper-based TIR Carnet booklets.

26. The introduction of a practice whereby, once the goods and means of transport have been delivered to the designated destination and all applicable fees at the border customs post have been fully paid, the customs authority formally confirms the delivery status of the goods and transport through its information system, serves as an important legal mechanism for ensuring the full and timely collection of customs duties. This approach strengthens fiscal discipline and enhances transparency and accountability in the customs clearance process.

27. Granting customs authorities “ex officio” powers—that is, the right to suspend goods at the customs border without a rights holder’s application when counterfeit products infringing intellectual property rights are detected—serves as an important legal mechanism for the effective protection of intellectual property. The implementation of this authority helps prevent the circulation of counterfeit goods, strengthens legal order, and contributes to the establishment of an intellectual property protection system aligned with international standards.

28. In accordance with the requirements of the International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto, 1973), the customs authorities of the Republic of Uzbekistan should, in the future, develop an organizational and legal mechanism for real-time data exchange with the customs authorities of foreign countries such as China, Turkey, Pakistan, and Iran, and modernize customs control.

НАУЧНЫЙ СОВЕТ DSc.07/30.12.2019.Yu.22.02 ПО ПРИСУЖДЕНИЮ УЧЕНЫХ СТЕПЕНЕЙ ПРИ ТАШКЕНТСКОМ ГОСУДАРСТВЕННОМ ЮРИДИЧЕСКОМ УНИВЕРСИТЕТЕ

ТАШКЕНТСКИЙ ГОСУДАРСТВЕННЫЙ ЮРИДИЧЕСКИЙ УНИВЕРСИТЕТ

ИБРАГИМОВ ОТАБЕК ИСМОИЛОВИЧ

ПРАВОВОЕ ОБЕСПЕЧЕНИЕ УПРОЩЕНИЯ ТАМОЖЕННОГО КОНТРОЛЯ НА ОСНОВЕ МЕЖДУНАРОДНЫХ СТАНДАРТОВ

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ВНЕДРЕНИЕ (аннотация диссертации доктора философии (PhD))

Цель исследования заключается в разработке научно обоснованных предложений и рекомендаций по совершенствованию правовых механизмов упрощения таможенного контроля на основе международных стандартов.

Объектом исследования являются правовые отношения, связанные с упрощением процедур таможенного контроля в Республике Узбекистан на основе международных стандартов.

Научная новизна исследования заключается в следующем:

Необходимость введения института таможенного аудита в Таможенный кодекс с целью повышения эффективности таможенного контроля обоснована с экономико-правовой точки зрения;

Научно обоснована необходимость совершенствования механизма пост-кларизационного контроля на основе международных стандартов при упрощении таможенного контроля;

Обоснована необходимость закрепления законом правовой основы принятия инвойсной и контрактной стоимости товаров в процессе таможенного оформления;

Обоснована необходимость правового обеспечения статуса Уполномоченных экономических операторов через внедрение международных стандартов таможенного контроля в национальное законодательство;

Обоснована необходимость внедрения практики предварительного принятия решений в таможенное законодательство с целью упрощения процесса определения страны происхождения товаров на основе международных стандартов.

Внедрение результатов исследования. На основе полученных научных результатов по правовому обеспечению упрощения таможенного контроля в соответствии с международными стандартами:

Предложение внести изменения в статью 201 Таможенного кодекса с содержанием: «После выпуска товаров таможенные органы, при наличии достаточных и подтвержденных оснований для предположения о нарушениях таможенного законодательства, имеют право осуществлять таможенный контроль, в том числе с использованием методов таможенного аудита», использовано при разработке Закона Республики Узбекистан № ЗРУ-748 от 1 февраля 2022 года «О внесении изменений и дополнений в Таможенный кодекс Республики Узбекистан» (Справка № 21/05-25-0032 от 23 мая 2025 года Таможенного комитета при Министерстве экономики и финансов Республики Узбекистан). Внесенные изменения и дополнения в эти нормативно-правовые акты способствовали как упрощению таможенного контроля в Узбекистане, так и имплементации в национальное законодательство требований Конвенции о упрощении и гармонизации таможенных процедур (Киото, 1973) и Соглашения ВТО по упрощению процедур торговли.

Предложение закрепить законом правовую основу принятия инвойсной и контрактной стоимости товаров в процессе таможенного оформления использовано при разработке Закона Республики Узбекистан № ЗРУ-913 от 27 февраля 2024 года «О внесении изменений и дополнений в Таможенный кодекс Республики Узбекистан, направленных на совершенствование таможенных процедур» (Справка № 21/05-24-0049 от 13 ноября 2024 года Таможенного комитета при Министерстве экономики и финансов Республики Узбекистан). Внедрение этого предложения увеличило текущий показатель принятия инвойсной и контрактной стоимости товаров при таможенном оформлении с 69,3% до более чем 80%, аналогично странам-членам ВТО, и способствовало полной имплементации правил статьи VII ГАТТ (1994) в таможенное законодательство стран-членов ВТО.

Предложение о правовом обеспечении статуса Уполномоченных экономических операторов через внедрение международных стандартов таможенного контроля в национальное законодательство использовано при разработке Закона Республики Узбекистан № ЗРУ-748 от 1 февраля 2022 года «О внесении изменений и дополнений в Таможенный кодекс Республики Узбекистан» (Справка № 21/05-24-0049 от 13 ноября 2024 года Таможенного комитета при Министерстве экономики и финансов Республики Узбекистан). Внедрение этого предложения создало правовую основу для организации института Уполномоченного экономического оператора, применяющего упрощенную процедуру таможенного контроля.

Предложение по обеспечению правовых основ автоматизации (оцифровки) процесса лицензирования при импорте товаров использовано при разработке Постановления Кабинета Министров Республики Узбекистан № 443 от 4 сентября 2023 года «О внесении изменений и дополнений в отдельные постановления Правительства Республики Узбекистан в связи с совершенствованием правил декларирования наличной валюты, перевозимой через таможенную границу, и лицензирования деятельности таможенных складов, свободных складов и магазинов беспошлинной торговли» (Справка № 12-15-136 от 29 декабря 2023 года Департамента информационно-аналитического и правового обеспечения Секретариата Кабинета Министров Республики Узбекистан). Внедрение этого предложения способствовало совершенствованию механизмов правового обеспечения деятельности таможенных складов, свободных складов и магазинов беспошлинной торговли.

Структура и объем диссертации. Диссертация включает введение, три главы, состоящие из восьми параграфов, заключение, список литературы и приложения. Объем диссертации составляет 144 страницы.

E’LON QILINGAN ISHLAR RO‘YXATI
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