

**TOSHKENT DAVLAT YURIDIK UNIVERSITETI HUZURIDAGI
ILMIY DARAJALAR BERUVCHI DSc.07/03.06.2023.Yu.22.04
RAQAMLI ILMY KENGASH**

TOSHKENT DAVLAT YURIDIK UNIVERSITETI

SHERMAMATOVA MAFTUNA SHOKIR QIZI

**JST SYB (JAHON SAVDO TASHKILOTI SAVDONI
YENGILLASHTIRISH BITIMI) STANDARTLARINI
O‘ZBEKISTONNING BOJXONA QONUNCHILIGIGA
IMPLEMENTATSIYA QILISH**

12.00.10- Xalqaro huquq

**yuridik fanlar bo‘yicha falsafa doktori (Doctor of philosophy) dissertatsiyasi
AVTOREFERATI**

Toshkent – 2025

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(PhD)**

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KIRISH (falsafa doktori (PhD) dissertatsiya annotatsiyasi)

Dissertatsiya mavzusining dolzarbligi va zarurati. Dunyoda savdoning keng rivojlanishi mamlakatlar va tashkilotlar o'rtasidagi tashqi savdoni tartibga solish va soddalashtirish masalasini birinchi o'ringa qo'yimoqda. Transchegaraviy savdoni tartibga soluvchi yirik xalqaro tashkilotlardan biri bu Jahon savdo tashkiloti (keyingi o'rinlarda – JST) tomonidan qabul qilingan Savdoni yengillashtirish to'g'risidagi shartnoma (keyingi o'rinlarda – SYB) bojxona protseduralarini soddalashtirish, savdo xarajatlarini kamaytirish va transchegaraviy savdoni kuchaytirish orqali, ayniqsa rivojlanayotgan va kam rivojlangan mamlakatlar uchun ko'plab afzalliklarni taqdim etishga qaratilgan. Statistik ma'lumotlarga ko'ra, «SYBning to'liq amalga oshirilishi o'rtacha savdo xarajatlarini 14,3 foizga kamaytirish va kambag'al mamlakatlarda eng katta foyda bilan, yiliga 1 trillion AQSh dollarigacha global savdoni oshirishi mumkin»¹. Ushbu hujjatni implementatsiyasi natijasida «Chernogoriya davlatida bir soat ichida chiqarilgan yuklarning ulushi 25 foizdan 53 foizgacha yaxshilangan, Indoneziya import litsenziyasini qayta ishlash vaqtini o'rtacha to'rt kunga qisqartirgan, Ekvador har yili ishlov berish vaqtini 67 foizga qisqartirgan, Braziliya esa eksport xarajatlarini 9 foizga va import xarajatlarini 7 foizga kamaytirgan. JST ma'lumotlari bo'yicha, «Iordaniya ishlov berish vaqtini 75 foizga qisqartirdi va har bir operatsiya uchun 15 AQSh dollarini tajashga erishgan»². Mazkur ko'rsatkichlar dunyoda bojxona tartib-qoidalarini soddalashtirish va davlatlar tomonidan ichki normativ-huquqiy hujjatlarni xalqaro standartlarga muvofiqlashtirish zaruratini ko'rsatadi.

Jahonda bojxona tartib-qoidalarini soddalashtirish va uyg'unlashtirish standartlarini ishlab chiqish, savdoni yengillashtirish mexanizmlarini takomillashtirish, xavflarni boshqarish tizimlarini joriy etish, vakolatli iqtisodiy operatorlar institutini rivojlantirish, oldindan deklaratsiyalash tartibotini optimallashtirish, yagona oyna konsepsiyasini amalga oshirish, bojxona nazoratida zamonaviy axborot texnologiyalarini qo'llash, transchegaraviy savdo jarayonlarida davlat organlarining hamkorligini mustahkamlash, Jahon bojxona tashkiloti (keyingi o'rinlarda – JBT) va JST standartlarining o'zaro muvofiqligi masalalari bilan bog'liq tadqiqotlar muhim ilmiy yo'nalishlar sifatida o'rganilmoqda. Xususan, Kioto Konvensiyasi va SYB standartlarining qiyosiy tahlili, bojxona protseduralarining raqamlashtirish imkoniyatlari, xalqaro savdo logistikasini samaradorligini oshirish usullari, shuningdek rivojlanayotgan mamlakatlar uchun eng yaxshi amaliyotlarni qo'llash masalalari faol ilmiy muhokama mavzusiga aylangan.

Mamlakatimizda bojxona tizimini modernizatsiya qilish, tashqi savdo jarayonlarini soddalashtirish va xalqaro standartlarga moslashtirishga qaratilgan keng ko'lamli islohotlar amalga oshirilmoqda. O'zbekiston Respublikasi Prezidentining 2023-yil 11-sentabrdagi 158-sonli Farmoni bilan tasdiqlangan

¹ https://www.wto.org/english/tratop_e/tradfa_e/tradfa_e.htm

² <https://www.wto.org>

«O‘zbekiston-2030» strategiyasida «JSTga to‘laqonli a‘zo bo‘lish, Milliy qonunchilikni va huquqni qo‘llash amaliyotini Jahon savdo tashkilotining qoida, me‘yor va bitimlariga moslashtirish, yiliga kamida 10 ta xorijiy davlat bilan bozorga kirish muzokaralarini yakunlash ustuvor maqsad etib belgilangan»¹. Ushbu maqsadga erishish uchun ichki qonunchilik va huquqni qo‘llash amaliyotini JST qoidalari, normalari va kelishuvlariga muvofiqlashtirishga alohida e‘tibor qaratilmoqda. 2020-yilda O‘zbekiston Respublikasi bojxona tartib-qoidalarini soddalashtirish va uyg‘unlashtirish bo‘g‘risida qayta ko‘rib chiqilgan Kioto Konvensiyasiga qo‘shildi. Biroq, bojxona protseduralarini soddalashtirish, standartlashtirish va modernizatsiya qilish, shuningdek, SYB va Kioto Konvensiyasi standartlarining ichki qonunchilikda to‘liq mujassamlanishi va samarali amalga oshirilishi dolzarb vazifa bo‘lib qolmoqda. Mazkur holatlar ushbu mavzuni chuqur tadqiq qilishni va tegishli ilmiy-amaliy tavsiyalar ishlab chiqishni zaruriyatini yuzaga keltirmoqda.

O‘zbekiston Respublikasining Bojxona kodeksi (2016), «Davlat bojxona xizmati to‘g‘risida»gi (2018) qonuni, O‘zbekiston Respublikasi Prezidentining «2022-2026 yillarga mo‘ljallangan Yangi O‘zbekistonning taraqqiyot strategiyasi to‘g‘risida»gi (2022) Farmoni, «O‘zbekiston-2030» strategiyasini tasdiqlash to‘g‘risida»gi (2023) Farmoni, «Davlat bojxona xizmati organlarining faoliyati samaradorligini oshirish bo‘yicha chora-tadbirlar to‘g‘risida»gi (2025) Farmoni, «Davlat bojxona xizmati organlarining faoliyatini tashkil etish va bojxona ma‘muriyatchiligini yanada takomillashtirishning qo‘shimcha chora-tadbirlari to‘g‘risida»gi (2025) qarori, shuningdek mavzuga oid boshqa qonun hujjatlarida belgilangan ustuvor vazifalarning amalga oshirilishiga ushbu dissertatsiya tadqiqoti muayyan darajada xizmat qiladi.

Tadqiqotning respublika fan va texnologiyalari rivojlanishining ustuvor yo‘nalishlariga mosligi. Mazkur dissertatsiya respublika fan va texnologiyalar 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 muvofiq bajarilgan.

Muammoning o‘rganilganlik darajasi. O‘zbekiston Respublikasida xalqaro standartlarni bojxona qonunchiligi bilan uyg‘unlashtirish masalalari bir qator milliy olimlarimiz – Sh.Almosova, R.Azxo‘jaeva, J.Normatov, Sh.Shodixo‘jaev, E.Moyliyev, Z.Komilova, I.To‘raxodjayeva tomonidan tadqiq etilgan. Sh.Almosova intellektual mulk huquqlarini huquqiy tartibga solish, R.Azxo‘jaeva JST doirasidagi xalqaro sog‘liqni saqlash standartlariga oid nazariy va amaliy masalalar, J.Normatov O‘zbekistonning JSTga a‘zo bo‘lish yo‘li, Sh.Shodixo‘jaev nizolarni hal etish mexanizmlari, E.Moyliyev O‘zbekistonning JSTga a‘zo bo‘lishining agrar sohaga ta‘siri, Z.Komilova JST doirasida xalqaro hamkorlikda innovatsion va integratsiya jarayonlari masalalarini o‘rganishgan. Bundan tashqari, I.To‘raxodjayeva ko‘p tomonlama mintaqaviy va xalqaro tashkilotlarga (Shanxay

¹ O‘zbekiston Respublikasi Prezidentining 2023 yil 11 sentyabrdagi PF–158-son «O‘zbekiston — 2030» strategiyasi to‘g‘risida»gi Farmoni // Qonunchilik ma‘lumotlari milliy bazasi, 12.09.2023-y., 06/23/158/0694-son// <https://lex.uz/ru/docs/-6600413>

hamkorlik tashkiloti, JST, Osiyo taraqqiyot banki va boshqalar) qo‘shilish istiqbollari, jumladan, xorijiy davlatlarda nazorat tartib-qoidalarini soddalashtirish va optimallashtirishni tadqiq etgan¹.

Mustaqil davlatlar hamdo‘stligi mamlakatlarida, ushbu yo‘nalishda olib borilgan tadqiqotlar sifatida R.Davydov, A.Kozhankov, V.Mantusov, M.Kadyrkulov & Sergei Mozer, I.Smirnova, S.V. Khalipov, A.Y. Raykovalarning ilmiy ishlarini misol keltirish mumkin. S.V.Xalipov Rossiya Federatsiyasi bojxona qonunchiligining bojxonani tartibga solish sohasidagi xalqaro standartlarga muvofiqligi muammolarini, A.Y.Raykova bojxona protseduralarini soddalashtirish va uyg‘unlashtirishning xalqaro-huquqiy jihatlarini ATA Karnet Konvensiyasi misolida o‘rganishgan. Shuningdek, Perepolkin va boshqa tadqiqotchilar tomonidan bojxona tartibga solishning alohida jihatlarini ko‘rib chiqilgan².

Xorijiy olimlar tomonidan savdoni yengillashtirish va xalqaro bojxona standartlarining turli jihatlarini kengroq tadqiq qilingan. Gediminas Valantiejus (Litva universiteti), Andrew Grainger (Buyuk Britaniya), R.Hillberry (AQSh), Volffgang va Kafeero, S.Morini, J.Peterson, Li.Y, John S.Wilson, J.Finger, T.Yasui, C.Weerth, H.Lee, S.Armella, D.Melo, Lourens Lessig (Harvard Law School), Nanda.N, Einhorn kabi tadqiqotchilar bojxonani huquqiy tartibga solish, savdoni rivojlantirish konsepsiyasi, JST shartnomalari, Kioto Konvensiyasi, bojxona daromadlari va savdo yengillashtirish o‘rtasidagi munosabatlar, xalqaro standartlarning amaliy tatbiqi masalalarini o‘rganishgan³.

Yuqoridagi tadqiqotlar xalqaro bojxona standartlarining umumiy nazariy asoslarini yoritib bergan bo‘lsa-da, xalqaro standartlarni, xususan, savdoni yengillashtirish standartlarini O‘zbekiston Respublikasi bojxona tizimida qo‘llashning huquqiy mexanizmlari va amaliy muammolari kompleks tarzda tadqiq qilinmagan. Shu bois, ushbu mavzuni mazkur rakursda tadqiq etish dolzarb ahamiyat kasb etadi.

Dissertatsiya mavzusining dissertatsiya bajarilgan oliy ta‘lim yoki ilmiy-tadqiqot muassasasining ilmiy-tadqiqot ishlari rejalari bilan bog‘liqligi. Tadqiqot mavzusi Toshkent davlat yuridik universiteti ilmiy-tadqiqot ishlari rejasiga kiritilib «Milliy qonunchilikni Jahon savdo tashkiloti qoidalarini va normalariga muvofiqlashtirish muammolari» mavzusidagi ish rejasi doirasida bajarilgan.

Tadqiqotning maqsadi O‘zbekiston bojxona qonunchiligi va JSTning Savdoni yengillashtirish bitimi o‘rtasidagi muvofiqlik darajasini o‘rganish hamda milliy bojxona tizimida SYB standartlarini to‘liq va samarali joriy etishga qaratilgan ilmiy va amaliy taklif, tavsiya va xulosalar ishlab chiqishdan iborat.

Tadqiqotning vazifalari:

xalqaro bojxona standartlarining tarixiy rivojlanishi va evolyutsiyasini, JBT hamda JST doirasidagi huquqiy normalarning shakllanish bosqichlarini tahlil qilish va tizimlashtirish;

¹ Mazkur ilmiy ishlarning to‘liq nomi foydalanilgan adabiyotlar ro‘yxatida keltirilgan.

² Mazkur ilmiy ishlarning to‘liq nomi foydalanilgan adabiyotlar ro‘yxatida keltirilgan.

³ Mazkur ilmiy ishlarning to‘liq nomi foydalanilgan adabiyotlar ro‘yxatida keltirilgan.

xalqaro huquqda savdoni yengillashtirish kontsepsiyasining mazmun-mohiyatini ochib berish, uning bojxona tartibga solish tizimidagi o‘rnini nazariy jihatdan asoslash va aniqlashtirish;

O‘zbekiston bojxona qonunchiligida JST Savdoni Yengillashtirish to‘g‘risidagi Bitim (JST SYB) normalarining joriy etilish darajasini baholash uchun normativ va institutsional mezonlarni o‘z ichiga olgan metodologik yondashuvni ishlab chiqish;

O‘zbekistonda JST SYB qoidalarini amalga oshirishning huquqiy va institutsional holatini, bojxona organlari faoliyati, axborot texnologiyalari tizimlari va idoralararo hamkorlik mexanizmlarini tahlil qilish va baholash;

JST SYB standartlari va O‘zbekiston Respublikasi bojxona qonunchiligi o‘rtasida to‘liq muvofiqlik, qisman muvofiqlik va tafovutli yo‘nalishlarni aniqlash maqsadida qiyosiy-huquqiy tahlil o‘tkazish;

O‘zbekistonda JST SYB normalarining to‘liq tatbiq etilishiga to‘sqinlik qiluvchi huquqiy bo‘shliqlar, qonunchilik kamchiliklari, protsessual muammolar va amaliy ijro etish cheklovlarini aniqlash hamda o‘rganish;

bojxona organlarining institutsional va normativ salohiyatini mustahkamlash, qonunchilikni takomillashtirish, protsessual islohotlarni amalga oshirish va xodimlar malakasini oshirish bo‘yicha amaliy takliflar ishlab chiqish;

JSTga a‘zo davlatlarning ilg‘or xalqaro tajribasini o‘rganish va O‘zbekiston bojxona qonunchiligini JST SYB standartlari bilan uyg‘unlashtirish, milliy huquqiy tizim xususiyatlari va iqtisodiy manfaatlarni hisobga olgan holda huquqiy tavsiyalar tayyorlash.

Tadqiqotning obyekti O‘zbekiston Respublikasi bojxona qonunchiligiga Jahon savdo tashkilotining Savdoni yengillashtirish bitimini (SYB) tatbiq etishning ta‘sirini baholash bilan bog‘liq munosabatlar tizimi hisoblanadi.

Tadqiqotning predmetini JST savdoni yengillashtirish bitimi doirasida milliy bojxona qonunchiligini tartibga solish, ushbu bitim doirasida bojxona tartibga solishning zamonaviy mexanizmlarini joriy qilish bilan bog‘liq normativ-huquqiy hujjatlar, huquqni qo‘llash amaliyoti, xorijiy mamlakatlar qonunchiligi va tajribasi, yuridik fanda mavjud konseptual yondashuvlar, ilmiy-nazariy qarashlar tashkil etadi.

Tadqiqotning usullari. Tadqiqot olib borish jarayonida qiyosiy-huquqiy tadqiqot, sifat va miqdoriy taqqoslash, empirik tadqiqot, mantiqiy, tahliliy, tarixiy, ilmiy manbalarni kompleks tadqiq etish, sotsiologik so‘rovnoma, statistik ma‘lumotlar tahlili kabi usullardan foydalanildi.

Tadqiqotning ilmiy yangiligi quyidagilardan iborat:

bojxona sohasiga oid xalqaro instrument va vositalar tushunchasiga ilmiy asoslangan ta‘rif ishlab chiqilgan, ya‘ni “Xalqaro bojxona instrument va vositalari xalqaro va mintaqaviy tashkilotlar tomonidan qabul qilingan, bojxonaga oid barcha huquqiy munosabatlarini tartibga soluvchi normalar (standart, qoida va tartiblar), shartnomalar (bitim, konvensiya va deklaratsiyalar), turli tavsiyaviy hujjatlar (kompendium, yo‘riqnoma, qo‘llanmalar), ilg‘or texnologiya va axborot tizimlarini tashkil etadi” degan ta‘rifi asoslantirilgan;

O‘zbekiston Respublikasi “Davlat bojxona xizmati to‘g‘risida”gi Qonunining 3-moddasi “Bojxona organlarining asosiy vazifalari” qatoriga “...savdoni yengillashtirish bo‘yicha tavsiyalar ishlab chiqish va zarur chora-tadbirlarni amalga oshirish” bandini qo‘shish zarurligi asoslantirilgan;

bojxona to‘lovlarini to‘lashning bosh ta‘minoti institutini joriy etish zaruriyati asoslangan, ya‘ni JST Savdoni yengillashtirish bitimining 7-moddasi, 3.1, 3.2, 3.3 standartlarini implementatsiya qilish maqsadida bir necha bojxona operatsiyalari amalga oshiriladigan hollarda barcha bojxona to‘lovlarini to‘lashni ta‘minlash uchun yagona bosh ta‘minot taqdim etish mexanizmi ishlab chiqilgan;

JST Savdoni yengillashtirish bitimining 7-moddasi, 3.1, 3.2, 3.3 standartlarini implementatsiya qilish maqsadida bojxona ekspertizasi natijalari olinguniga qadar tovarlarni chiqarib yuborish shartlari va ta‘minot choralari aniqlab berilib bojxona ekspertizasi tayinlanganda tovarlarni chiqarib yuborish huquqiy mexanizmini joriy etish zaruriyati asoslantirilgan;

tovarlar davlat mulkiga o‘tkazilgan, yo‘q qilingan, avariya natijasida zarar ko‘rgan yoki tabiiy ravishda kamaygan hollar aniqlab berilib, JST Savdoni yengillashtirish bitimining 7-moddasi, 3.1, 3.2, 3.3 standartlarini implementatsiya qilish maqsadida Bojxona to‘lovlarini to‘lash majburiyati yuzaga kelmaydigan yoki to‘langan bojxona to‘lovlari qaytariladigan holatlarni kengaytirish zaruriyati asoslantirilgan;

JST Savdoni yengillashtirish bitimining 7-moddasi, 3.1, 3.2, 3.3 standartlarini implementatsiya qilish maqsadida agar bojxona to‘lovlarini to‘lash bo‘yicha qarzdorlik bazaviy hisoblash miqdorining yigirma foizidan oshmasa, u shakllanmaydi deb belgilash taklifi ishlab chiqilib bojxona to‘lovlari bo‘yicha qarzdorlik shakllanmaydigan chegara belgilash zaruriyati asoslab berilgan.

Tadqiqotning amaliy natijalari:

milliy qonunchilikni JSTning Savdoni yengillashtirish to‘g‘risidagi bitimiga muvofiqlashtirish, O‘zbekistonning raqobatbardosh va tartibga soluvchi landshaftini yaxshilash va xalqaro savdo standartlariga muvofiqlashtirish uchun darhol amalga oshirilishi lozimligi asoslangan;

O‘zbekistonga JST majburiyatlarini bajarish, potentsial savdo kelishmovchiliklaridan qochish hamda xorijiy investorlar uchun barqaror, bashorat qilinadigan muhitni ta‘minlashda zarurligi asoslangan;

“Xalqaro bojxona huquqining instrumentlari va vositalari” atamasining mualliflik ta‘rifi ishlab chiqilgan;

O‘zbekistonda bojxona standartlarini nazorat qilish va ularning JST standartlariga muvofiqligini ta‘minlash vazifasi yuklangan davlat yordamini monitoring qilish bo‘yicha maxsus organni tashkil etish asoslangan.

Tadqiqotning natijalarining ishonchliligi. Tadqiqot natijasida xorijiy va milliy qonunchilik normalari, rivojlangan davlatlar tajribasi, huquqni qo‘llash amaliyoti o‘rganildi. Ijtimoiy so‘rov o‘tkazildi. Statistik ma‘lumotlarni tahlil qilish natijalari umumlashtirildi va bu bo‘yicha tegishli hujjatlar olindi. Tadqiqot ishi doirasida ishlab chiqilgan taklif va tavsiyalar aprobatsiyadan o‘tkazilib, ularning natijalari yetakchi milliy va xorijiy nashrlarda e‘lon qilindi hamda vakolatli tuzilmalar tomonidan tasdiqlandi va amaliyotga joriy qilindi.

Tadqiqot natijalarining ilmiy va amaliy ahamiyati. Tadqiqot natijalarining ilmiy ahamiyati shundaki, ular xalqaro standartlarni joriy etish bo'yicha nazariy-uslubiy qarashlarni boyitadi, xalqaro bojxona standartlari asosida milliy qonunchilikni muvofiqlashtirish jarayonlarini tartibga soluvchi yangi huquqiy normalarni ishlab chiqadi, tegishli qonun hujjatlarini, shuningdek "xalqaro savdo huquqi", "xalqaro bojxona huquqi", "xalqaro bojxona standartlari" kabi fanlar uchun zarur atamalarni sharhlaydi. Yuqoridagi ko'rsatilgan fanlarning ilmiy-nazariy jihatlarini boyitishda qo'llaniladi, bundan tashqari, undan ushbu sohada va oliy o'quv yurtlarining o'quv jarayonida ilmiy tadqiqotlar o'tkazish uchun foydalanilishi mumkin.

Tadqiqot natijalarining amaliy ahamiyati shundaki, ularni amalga oshirish bojxona organlarining xalqaro hamkorlik jarayonlari bilan bog'liq bo'lib, soha faoliyatini xalqaro standartlar asosida tashkiliy, huquqiy va institutsional nuqtai nazardan takomillashtirishga, shuningdek kadrlar bilan ta'minlashga xizmat qiladi.

Tadqiqot natijalarining joriy qilinishi. JST SYB (Jahon Savdo Tashkiloti Savdoni yengillashtirish bitimi) standartlarini O'zbekistonning bojxona qonunchiligiga implementatsiya qilish bo'yicha olingan ilmiy natijalar asosida:

bojxona sohasiga oid xalqaro instrument va vositalar tushunchasiga ta'rif berish haqidagi taklif O'zbekiston Respublikasi Iqtisodiyot va moliya vazirligi huzuridagi Bojxona qo'mitasining Bojxona instituti faoliyatida foydalanilgan va "Xalqaro bojxona huquqi (xalqaro bojxona standartlari)" o'quv qo'llanmasining (O'R OTFIVda 333-079-raqam bilan 06.09.2024-yilda ro'yxatdan o'tgan) xalqaro bojxona standartlari tushunchasiga ta'rif, xalqaro bojxona standartlari tasnifi, xalqaro bojxona huquqi manbaalari va xalqaro huquqiy hujjatlarni implementatsiya qilish usullari kabi mavzularida o'z aksini topgan (O'zbekiston Respublikasi Iqtisodiyot va moliya vazirligi huzuridagi Bojxona qo'mitasining 2025-yil 6-fevraldagi №13/04-25-00160-sonli ma'lumotnomasi). Ushbu taklifning amalga oshirilishi bojxona organlarining bo'lajak mutaxassislari va xodimlarining xalqaro bojxona huquqi, xususan, xalqaro bojxona standartlari yo'nalishida o'z bilimlarini shakllanishi va rivojlanishiga xizmat qilgan;

O'zbekiston Respublikasi "Davlat bojxona xizmati to'g'risida"gi Qonunining 3-moddasi "Bojxona organlarining asosiy vazifalari" qatoriga "...savdoni yengillashtirish bo'yicha tavsiyalar ishlab chiqish va zarur chora-tadbirlarni amalga oshirish" bandini qo'shish haqidagi taklif O'zbekiston Respublikasi Iqtisodiyot va moliya vazirligi huzuridagi Bojxona qo'mitasining Bojxona instituti miqyosida qabul qilingan va qonun ijodkorligi faoliyatida foydalanilgan (O'zbekiston Respublikasi Iqtisodiyot va moliya vazirligi huzuridagi Bojxona qo'mitasining Bojxona instituti 2025-yil 11-yanvardagi №25/19-25-015-sonli ma'lumotnomasi). Ushbu taklifning amalga oshirilishi bojxona organlarining savdoni yengillashtirish sohasidagi vakolatlarini kengaytirishga xizmat qilgan;

bojxona to'lovlarini to'lashning bosh ta'minoti institutini joriy etish haqidagi taklif O'zbekiston Respublikasining 2024-yil 27-fevraldagi "O'zbekiston Respublikasining Bojxona kodeksiga bojxona tartib-taomillarini yanada takomillashtirishga qaratilgan o'zgartirish va qo'shimchalar kiritish to'g'risida"gi O'RQ-913-son Qonunining 1-moddasi bilan Bojxona kodeksining 339¹-moddasi

bilan to'ldirilishida o'z aksini topgan (O'zbekiston Respublikasi Oliy Majlisi Qonunchilik palatasining Tadbirkorlik, raqobatni rivojlantirish va sanoat masalalari qo'mitasining 2025-yil 28-fevraldagi 04/7-10-2-sonli ma'lumotnomasi). Ushbu taklifning amalga oshirilishi natijasida ko'p sonli bojxona operatsiyalari uchun yagona bosh ta'minot mexanizmi joriy etildi va savdo ishtirokchilarining bojxona to'lovlarini to'lash jarayoni soddalashtirildi;

bojxona ekspertizasi tayinlanganda tovarlarni chiqarib yuborish mexanizmini joriy etish haqidagi taklif O'zbekiston Respublikasining 2024-yil 27-fevraldagi "O'zbekiston Respublikasining Bojxona kodeksiga bojxona tartib-taomillarini yanada takomillashtirishga qaratilgan o'zgartirish va qo'shimchalar kiritish to'g'risida"gi O'RQ-913-son Qonunining 1-moddasi bilan Bojxona kodeksining 271¹-moddasi bilan to'ldirilishida inobatga olingan (O'zbekiston Respublikasi Oliy Majlisi Qonunchilik palatasining Tadbirkorlik, raqobatni rivojlantirish va sanoat masalalari qo'mitasining 2025-yil 28-fevraldagi 04/7-10-2-sonli ma'lumotnomasi). Natijada tovarlarni tezkor chiqarib yuborish mexanizmi takomillashtirildi va savdo ishtirokchilarining vaqt xarajatlari qisqartirildi;

bojxona to'lovlarini to'lash majburiyati yuzaga kelmaydigan holatlarni kengaytirish haqidagi taklif O'zbekiston Respublikasining 2024-yil 27-fevraldagi "O'zbekiston Respublikasining Bojxona kodeksiga bojxona tartib-taomillarini yanada takomillashtirishga qaratilgan o'zgartirish va qo'shimchalar kiritish to'g'risida"gi O'RQ-913-son Qonunining 1-moddasi bilan Bojxona kodeksining 294-moddasi ikkinchi qism bilan to'ldirilishida foydalanilgan (O'zbekiston Respublikasi Oliy Majlisi Qonunchilik palatasining Tadbirkorlik, raqobatni rivojlantirish va sanoat masalalari qo'mitasining 2025-yil 28-fevraldagi 04/7-10-2-sonli ma'lumotnomasi). Ushbu taklifning amalga oshirilishi savdoni yengillashtirish chora-tadbirlarini kengaytirishga va savdo ishtirokchilarining huquqiy himoyasini mustahkamlashga xizmat qildi;

bojxona qarzdorligi shakllanmaydigan chegarani belgilash haqidagi taklif O'zbekiston Respublikasining 2024-yil 27-fevraldagi "O'zbekiston Respublikasining Bojxona kodeksiga bojxona tartib-taomillarini yanada takomillashtirishga qaratilgan o'zgartirish va qo'shimchalar kiritish to'g'risida"gi O'RQ-913-son Qonunining 1-moddasi bilan Bojxona kodeksining 347-moddasi uchinchi qism bilan to'ldirilishida inobatga olingan (O'zbekiston Respublikasi Oliy Majlisi Qonunchilik palatasining Tadbirkorlik, raqobatni rivojlantirish va sanoat masalalari qo'mitasining 2025-yil 28-fevraldagi 04/7-10-2-sonli ma'lumotnomasi). Natijada bojxona to'lovlari bo'yicha qarzdorlik bazaviy hisoblash miqdorining yigirma foizidan oshmasa, u shakllanmaydi deb belgilandi va savdo ishtirokchilariga qulayliklar yaratildi.

Tadqiqot natijalarining aprobatyasi. Mazkur tadqiqot natijalari 12 ta ilmiy anjumanda, jumladan, 6 ta xalqaro, 6 ta respublika ilmiy-amaliy anjumanlarida muhokamadan o'tkazilgan.

Tadqiqot natijalarining e'lon qilinganligi. Dissertatsiya mavzusi bo'yicha jami 7 ta ilmiy ish, jumladan, O'zbekiston Respublikasi Oliy ta'lim, fan va innovatsiyalar vazirligi huzuridagi Oliy attestatsiya komissiyasining doktorlik

dissertatsiyalar asosiy natijalarini chop etish tavsiya etilgan ilmiy nashrlarda 4 ta ilmiy maqola (3 ta xorijiy nashrlarda) chop etilgan.

Dissertatsiyaning tuzilishi va hajmi. Dissertatsiya tarkibi kirish, uchta bob, xulosa, foydalanilgan adabiyotlar ro'yxati va ilovalardan iborat. Dissertatsiyaning hajmi 119 betni tashkil etgan.

DISSERTATSIYANING ASOSIY MAZMUNI

Dissertatsiyaning **kirish** qismida (doktorlik dissertatsiyasi annotatsiyasi) tadqiqot mavzusining dolzarbligi va zarurligi, tadqiqotning fan va texnika rivojlanishining asosiy ustuvorliklari bilan bog'liqligi, muammoni o'rganish darajasi, dissertatsiyaning ilmiy-tadqiqot muassasasiga aloqadorligi, maqsad va vazifalari, tadqiqotning obyekti va predmeti, usullari, ilmiy yangiligi va amaliy natijalari, tadqiqot natijalarining ishonchliligi, ilmiy va amaliy ahamiyati, ularni joriy etish, tadqiqot natijalarini aprobatsiyasi, dissertatsiya hajmi va tuzilishi yoritilgan.

Dissertatsiyaning "**Xalqaro bojxona standartlarining nazariy asoslari**" deb nomlangan birinchi bobida tadqiqotning nazariy-metodologik asoslari kompleks tahlil qilingan. Ushbu bobda xalqaro bojxona standartlarining genezisi va evolyutsiyasi, xalqaro bojxona huquqining asosiy hujjatlari, xalqaro bojxona standartlarining huquqiy tushunchasi va tasnifi, shuningdek, savdoni yengillashtirishning nazariy asoslari va choralari keng qamrovda o'rganilgan.

Tadqiqotchi xalqaro bojxona standartlarining tarixiy rivojlanishini o'rganish davomida ularning paydo bo'lishi va shakllanishini ikki asosiy bosqichga ajratgan: birinchi bosqich - GATT va Bojxona hamkorligi kengashi doirasidagi muzokara va hujjatlar (XX asr o'rtalari), ikkinchi bosqich - Jahon savdo tashkiloti va Jahon bojxona tashkiloti doirasidagi zamonaviy xalqaro standartlar (1994-yildan hozirgi kungacha). Muallifning tahlillariga ko'ra, xalqaro bojxona huquqini tartibga soluvchi zamonaviy normalar XX asrda shakllanishga kirishgan.

Tadqiqotchi 1950-yilda Bryusselda Bojxona hamkorligi kengashining tashkil topishi va 1994-yilga kelib Jahon bojxona tashkiloti (JBT) nomi bilan o'zgartirilganini alohida ta'kidlagan. Muallif ushbu tashkilot tomonidan qabul qilingan muhim xalqaro hujjatlarni tizimli o'rganib chiqqan, jumladan: ATA karnetlari to'g'risidagi Bojxona konvensiyasi (1961), Vaqtinchalik olib kirish to'g'risidagi konvensiya (1990, Istanbul), Tovarlarini tarsniflash va kodlashtirish uyg'unlashtirilgan tizimi to'g'risidagi xalqaro konvensiya (1983), Bojxona protseduralarini soddalashtirish va uyg'unlashtirish to'g'risidagi xalqaro konvensiya - Kioto konvensiyasi (1973) va boshqalar.

Tadqiqot davomida dissertant xalqaro bojxona standartlari atamasining turli ta'riflarini chuqur tahlil qilib, bir qator taniqli xalqaro olimlarning (Raykova, A.Y. Kojankov, O.G. Bobrova, Y.S. Biserova, Sandrovskij, Mozer, Joan Peterson, Chevers) bu boradagi ilmiy qarashlarini qiyosiy o'rganib chiqqan. Tadqiqotchi ushbu olimlar tomonidan berilgan ta'riflarning umumiy va farqli jihatlarini baholagan.

GATT doirasida o'tkazilgan sakkizta konferensiya raundlari (Ansi, Torkuey, Jeneva, Dillon, Kennedi, Tokio, Urugvay) tahlil qilinib, bu muzokara jarayonlarining bojxona to'lovlarini 10 baravar kamaytirishga olib kelgani ilmiy asoslangan. Dissertantning fikricha, 1994-yilda Marokkoda 81 ta davlat ishtirokida Jahon savdo tashkilotini tashkil etish to'g'risidagi bitim imzolanishi va 1995-yildan boshlab GATTning o'z faoliyatini to'xtatishi xalqaro savdo huquqida yangi davr boshlanganidan dalolat beradi.

Muallifning ta'kidlashicha, xalqaro bojxona standartlari nafaqat standartlar ko'inishida, balki qoidalar, normalar va tavsiyalar shaklida ham ifodalanishi mumkin. Shu nuqtai nazardan kelib chiqib, tadqiqotchi bojxona sohasiga tegishli barcha hujjatlarni o'z ichiga olgan keng qamrovli ta'rif ishlab chiqgan: "xalqaro bojxona instrument va vositalari bojxona bilan bog'liq barcha huquqiy munosabatlarni tartibga soluvchi xalqaro va mintaqaviy tashkilotlar tomonidan qabul qilingan normalar (standartlar, qoidalar va protseduralar), shartnomalar (bitimlar, konvensiyalar va deklaratsiyalar), turli xil tavsiyaviy hujjatlar (to'plam, ko'rsatmalar, qo'llanmalar) va vositalar (dastur, programma, tizimlar) jamlanmasi".

Dissertant xalqaro bojxona standartlarining ilmiy asoslangan tasnifini ishlab chiqgan. Tadqiqotchining tasnifiga ko'ra, bojxona sohasiga tegishli instrument va vositalar huquqiy ustunligi va majburiyatiga, shuningdek shakli va funksiyalariga qarab uch guruhga bo'linadi. Birinchi guruh imperativ xususiyatga ega bo'lgan xalqaro normativ hujjatlarni o'z ichiga oladi. Ikkinchi guruhga tegishli hujjatlar dispositivlik xususiyatiga ega bo'lib, ular ixtiyoriy ravishda qo'llaniladi va asosan qabul qilingan xalqaro shartnomalarni (bitim yoki konvensiya) amalga oshirish tartibiga bag'ishlangan. Masalan, Kioto Konvensiyasi tasdiqlangandan so'ng, mavjud bojxona institutlarining har biriga o'z standartlarida e'tibor qaratib, davlatning ichki qonunchiligiga tatbiq etish bo'yicha ko'rsatmalar yaratish zarurati tug'ilgan. Uchinchi guruh vositalariga axborot-kommunikatsiya texnologiyalari asosida bojxona operatsiyalarini boshqaradigan dasturlar, axborot tizimlari va platforma portallari kiradi.

Muallifning asoslashicha, xalqaro bojxona standartlarini tasniflash standartlarni ilmiy o'rganishga yordam beradi, Jahon bojxona tashkilotining instrument va vositalarini tushunishga yo'l ochadi va savdoni yengillashtirishda xalqaro bojxona standartlarining rolini tahlil qilish imkonini beradi.

Dissertatsiyaning birinchi bobining uchinchi paragrafi savdoni yengillashtirish tushunchasi va uning choralari nazariyasini o'rganishga bag'ishlangan. Tadqiqotchi savdoni yengillashtirish atamasi to'g'risida xalqaro olimlar (Andrew Grainger, John Wilson, Catherine Mann, Richard Baldwin va boshqalar) tomonidan berilgan turli xil ta'riflarni qiyosiy tahlil qilgan.

Dissertantning ta'rifiga ko'ra, savdoni yengillashtirish - bu savdo tartiblarini soddalashtirish, uyg'unlashtirish, standartlashtirish va modernizatsiya qilish jarayonlari majmuidir. Muallif savdoni yengillashtirish choralarining to'rt asosiy yo'nalishini belgilab bergan: protseduralarning soddaligi va shaffofligi, raqamlashtirish va avtomatlashtirish, xalqaro standartlarga muvofiqlashtirish, davlatlar va xalqaro tashkilotlar o'rtasida hamkorlikni kuchaytirish.

Tadqiqot jarayonida dissertant turli xalqaro tashkilotlar (JBT, JST, ESCAP, UNCTAD) va olimlar tomonidan taklif etilgan savdoni yengillashtirish choralari va o'lovlarining tasniflarini tizimli o'rganib chiqqan. Ilmiy ishda 60 dan ortiq savdoni yengillashtirish chora-tadbirlari aniqlangan va ularning huquqiy mohiyati ochib berilgan.

Muallif savdoni yengillashtirish choralari bir necha mezonlar bo'yicha tasniflagan: qo'llanilish darajasiga ko'ra - milliy, mintaqaviy va ko'p tomonlama daraja; yo'nalishiga ko'ra - chegaradagi va chegara ichidagi chora-tadbirlar; funksiyasiga ko'ra - shaffoflik, rasmiyatchilikni kamaytirish, institutsional hamkorlik, qog'ozsiz savdo, transchegaraviy qog'ozsiz savdo, kichik va o'rta biznesni qo'llab-quvvatlash, qishloq xo'jaligi savdosini yengillashtirish va ayollarning savdodagi ishtiroki.

Dissertant xalqaro bojxona standartlarini o'rganish va tasniflash Jahon savdo tashkiloti Savdoni yengillashtirish shartnomasi qoidalarini milliy qonunchilikka samarali implementatsiya qilish uchun muhim nazariy-metodologik asos yaratishini ta'kidlagan. Shuningdek, bu standartlarning xalqaro savdoni rivojlantirish, bojxona protseduralarini soddalashtirish va modernizatsiya qilishda muhim ahamiyat kasb etishi ko'rsatib o'tilgan.

Dissertatsiyaning ikkinchi bobi **“O'zbekistonning bojxona qonunchiligida JST SYB normalarining tatbiq etilishini huquqiy baholash”** deb nomlangan ushbu bobi uch paragrafni o'z ichiga oladi: JST SYBni joriy etish metodologiyasi, JST SYB standartlarini O'zbekiston bojxona qonunchiligiga tatbiq etilishini tahlil qilish va qonunchilikni isloh qilishning ustuvor yo'nalishlarini aniqlash uchun savdo yengillashtirish hisobotlaridan foydalanilgan.

Dissertant xalqaro huquqning to'laqonli subyekti sifatida O'zbekiston Respublikasi bugungi kunda xalqaro hamjamiyatning boshqa subyektlari bilan ikki tomonlama va ko'p tomonlama shartnomalar orqali hamkorlikni rivojlantirayotganini ta'kidlagan. Tadqiqotchi “bitim” atamasi ham xuddi shartnoma kabi umumiy ma'noda barcha turdagi xalqaro shartnomalarni anglatishini, ayni paytda konkret hujjatlarni nomlashda esa joriy masalalar, iqtisodiy, moliyaviy, texnik va madaniy sohalaridagi xalqaro-huquqiy kelishuvlarni ifodalash uchun ishlatilishini ilmiy asoslagan.

Muallif JST a'zolari 2013-yilda Bali vazirlar konferensiyasida Savdoni yengillashtirish to'g'risidagi bitim (SYB) bo'yicha muzokaralarni qabul qilganliklarini qayd etgan. Tadqiqotchining ta'kidlashicha, ushbu shartnoma chegaralar orqali tovarlar harakatini tezlashtirish, savdoni yengillashtirish va bojxona standartlariga rioya etish masalalarida bojxona va boshqa chegara organlari o'rtasida samarali hamkorlik choralari o'z ichiga olgan. Dissertant SYBning tarkibiy tuzilishini chuqur tahlil qilgan: I bo'limda savdoni yengillashtirish va bojxona hamkorligi bo'yicha 12 ta modda, II bo'limda rivojlanayotgan va kam rivojlangan mamlakatlar uchun maxsus va differensial muomala bo'yicha 10 ta modda, III bo'limda esa institutsional tartibotlar va yakuniy qoidalar bo'yicha 2 ta modda mavjudligi ko'rsatib o'tilgan.

Tadqiqot davomida muallif rivojlanayotgan mamlakatlar A, B va C toifalarga bo'lingan majburiyatlarni bosqichma-bosqich bajarishini tahlil qilgan.

Dissertantning fikricha, A toifadagi standartlar qo‘shimcha vaqt va resurslarni talab qilmaydigan “tayyor” amalga oshirish qoidalari bo‘lib, bu toifa odatda rivojlangan mamlakatlar tomonidan afzal ko‘riladi. B toifasi uchun bir mamlakat aniq sanalarni bildirishi kerak, C toifasi uchun esa uch mamlakat bildirishi lozim. Tadqiqotchi rivojlanayotgan mamlakatlarning deyarli uchdan bir qismi “texnik yordam yoki salohiyatni oshirish” (TACB) so‘ramasdan ham o‘z majburiyatlarini amalga oshirganini, yarimdan ortig‘i esa buni amalga oshira olmaganini ilmiy dalillar asosida asoslagan.

Muallif JST va JBT doirasidagi shartnomalarni amalga oshirish uchun vakolatlar, vositalar va choralari to‘plamining sezilarli darajada farq qilishini ko‘rsatib o‘tgan. Masalan, JBT shartnomalarni majburlash vositalariga (ish shartnomalar va tavsiyalarga ixtiyoriy rioya etishga asoslangan) va nizolarni hal qilish mexanizmlariga ega emas, JST esa nizolarni hal qilish mexanizmini shartnomalarni bajarilishini ta‘minlashning asosiy vositasi sifatida qo‘llaydi. Dissertantning ta‘kidlashicha, faqat 2021-yilda JST turli sabablarga ko‘ra sakkizta savdo nizosini qayd etgan.

Tadqiqot davomida dissertant xalqaro shartnomalarni amalga oshirishning turli shakllari to‘g‘risida chuqur tahlil o‘tkazgan. Muallif huquqiy lug‘atlarda berilgan ta‘rifga asoslanib, implementatsiyani “xalqaro huquqiy normalarni milliy qonunlar va qoidalarga transformatsiya qilish orqali davlat ichida xalqaro majburiyatlarning amalga bajarilishi” deb ta‘riflagan.

Dissertant implementatsiyaning uch asosiy shaklini ilmiy asoslab bergan: inkorporatsiya, transformatsiya va havola (referensiya). Muallifning ta‘kidlashicha, inkorporatsiya deganda xalqaro huquqiy normalarning amalga oshiruvchi davlat qonunlarida hech qanday o‘zgarishsiz so‘zma-so‘z amalga oshirilishi va uyg‘unlashtirilishi tushuniladi. Transformatsiyada esa tegishli xalqaro shartnoma normalari milliy qonunchilikka qabul qilinganda ma‘lum darajada qayta ko‘rib chiqiladi (bu odatda ichki huquqiy an‘analar va huquqiy texnika standartlarini hisobga olish zarurati bilan bog‘liq).

Tadqiqotchi O‘zbekiston Bojxona kodeksida inkorporatsiya shaklida amalga oshirishni ko‘plab normalarda uchratish mumkinligini aniq misollar bilan asoslagan. Masalan, Kioto konvensiyasi umumiy tamoyillar qismining 6.1 standartida belgilanganidek, “bojxona hududiga kiruvchi yoki chiquvchi barcha tovarlar, shu jumladan transport vositalari bojxona nazoratiga tortilishi kerak” va O‘zbekiston Respublikasi Bojxona kodeksining 21-moddasi bu normani aks ettirishi ko‘rsatib o‘tilgan. Shuningdek, muallif referensiya (havola) shaklida amalga oshirishni ko‘plab qonunchilik va qonunosti hujjatlarda qo‘llanilishini Bojxona kodeksining 18-moddasi misolida batafsil tahlil qilgan.

Dissertant muallif tomonidan o‘tkazilgan so‘rov natijalariga asoslanib, ko‘plab respondentlar xalqaro bojxona standartlarini joriy etish bojxona protseduralariga ijobiy ta‘sir ko‘rsatishini ta‘kidlaganliklarini ilmiy asoslagan. Tadqiqotchi Hoekman va Nikitaning kam rivojlangan mamlakatlar o‘zlarining logistika va savdoni yengillashtirish tizimlarini o‘rta daromadli mamlakatlar darajasiga yetkazganda savdo hajmi 15 foizga oshishi mumkinligi to‘g‘risidagi tadqiqot natijalarini tahlil qilgan.

Dissertantning xulosasiga ko'ra, O'zbekiston bojxona qonunchiligida barcha turdagi implementatsiya shakllari keng qo'llanilishi ularni milliy qonunchilikga kiritishni osonlashtiradi va xalqaro standartlarni amalda amalga oshirish uchun asos yaratadi. Tadqiqotchi bojxona tizimini jahon standartlariga moslashtirishning dolzarbligi masalalarini hisobga olgan holda, inkorporatsiyaning aniq shaklini yanada ko'proq qo'llash maqsadga muvofiq deb hisoblagan.

Tadqiqotchi SYB bojxona va chegara jarayonlarini modernizatsiya qilish orqali katta imkoniyatlar ochib berishini chuqur tahlil qilgan. Dissertantning fikricha, uning ko'pgina texnik ko'rsatmalari chegara organlari tomonidan tovarlarni tozalash protseduralarini tartibga solishga qaratilgan. Masalan, mamlakatlar yuqori xavfli yuklarga tekshiruvlarga ustuvor ahamiyat beruvchi zamonaviy xavflarni boshqarish yondashuvlarini qabul qilishga, tovarlarni oldindan e'lon qilish uchun oldindan kelish protseduralarini joriy etishga va bojlar va soliqlar to'lanmasidan oldin ham tovarlarni chiqarish tizimlarini amalga oshirishga rag'batlantiriladi.

Dissertatsiyaning **“O'zbekistonning bojxona qonunchiligini JST SYB standartlariga muvofiqlashtirishning huquqiy mexanizmlari”** deb nomlangan uchinchi bobida JST SYB qoidalarini va O'zbekiston bojxona qonunchiligini qiyosiy-huquqiy tahlil qilish, milliy qonunchilikni JST SYB standartlariga muvofiqlashtirish bo'yicha eng yaxshi amaliyot va huquqiy tavsiyalar o'rganilgan.

Tadqiqotchi JST Savdoni yengillashtirish shartnomasi bo'yicha majburiyatlarni A, B va C toifalariga bo'lib o'rganishni amalga oshirganligini ta'kidlagan. Dissertant O'zbekiston o'zi uchun belgilagan toifalashtirilgan standartlarni tavsiflab bergan. Muallif birinchi navbatda salohiyatni oshirish uchun yordam yoki qo'llab-quvvatlashni talab qiladigan C toifasidagi majburiyatlardan boshlaganligini alohida qayd etgan.

Dissertant 1.3-moddaning “So'rov nuqtalari” C toifasiga mansub ekanligini tahlil qilgan. Tadqiqotchining fikricha, davlat bojxona qo'mitasi manfaatdor tomonlarga bepul ma'lumot beradi. Bundan tashqari, Bojxona kodeksi bojxona xodimlaridan manfaatdor tomonlarga bojxona bilan bog'liq masalalar va bojxona organlarining yurisdiksiyasiga kiradigan boshqa masalalar bo'yicha ko'rsatmalar berishni talab qiladi. Konsultatsiya og'zaki, elektron yoki yozma ravishda bepul taqdim etiladi. Muallif Investitsiya, sanoat va savdo vazirligi chet el savdosi protseduralarini osonlashtirish bo'yicha axborot markaziga va yordam liniyasiga ega ekanligini ko'rsatib o'tgan. Tadqiqotchining ta'kidlashicha, boshqa idoralar hali o'zlarining veb-sayti yoki yordam liniyasini ishlab chiqishlari kerak va bu modda 2026-yilda milliy huquqiy tizim bilan uyg'unlashtiriladi.

Tadqiqot davomida dissertant 3-moddaning “Oldindan qarorlar” ham C toifasida ekanligini va 2026-yilgacha amalga oshirilishini tahlil qilgan. Muallif hozirda O'zbekiston Respublikasi Bojxona kodeksining 52-bo'limiga muvofiq, tovarlarni tasniflash bo'yicha oldindan qaror chiqarish nazarda tutilganligini (370-374-moddalar) ko'rsatib o'tgan. Dissertantning fikricha, Bojxona qo'mitasi yoki uning hududiy bo'linmalari tomonidan oldindan qaror chiqariladi. Tadqiqotchi O'zbekiston hozirda tovarlarning kelib chiqishi bo'yicha oldindan qaror berish

tizimini ishlab chiqayotganini, yetishmayotgan yagona narsa kelib chiqishi bo'yicha oldindan qaror ekanligini ilmiy asoslagan.

Tadqiqotchining ta'kidlashicha, O'zbekiston Respublikasi Vazirlar Mahkamasining 2018-yil 25-sentyabrdagi 762-sonli qarori muvofiq tashuvchilar yoki tovar egalari yoki tovarlar bo'yicha vakolatlari bo'lgan shaxslar tomonidan tovarlar va transport vositalari to'g'risidagi dastlabki elektron ma'lumotlarni bojxona organlarining axborot tizimiga taqdim etish tartibi joriy etilgan. Muallif bu jarayonni rivojlantirish va tovarlarni chegara nazorat punktlaridan chiqarishni takomillashtirish zaruratini ta'kidlagan.

Tadqiqotchi 7.4-moddaning "Xavflarni boshqarish" bo'yicha O'zbekiston Respublikasi Bojxona kodeksi bojxona organlariga nazorat shakllarini, shuningdek bojxona nazorati darajalarini (189 va 203-moddalar) aniqlash uchun bojxona nazorati ob'ektlariga (tovarlar, transport vositalari, hujjatlar va shaxslar) xavf-xatarlarni boshqarish tizimini qo'llash vakolatini berishini ilmiy asoslagan. Muallif bojxona xavf-xatarlarni boshqarish maqsadlarida yuk, yo'lovchilar va transport vositalari to'g'risidagi dastlabki ma'lumotlardan foydalanilishini (206-modda) ta'kidlagan. Dissertantning fikricha, Bojxona qo'mitasi doirasida xavf-xatarlarni boshqarish bo'linmasi tashkil etilgan. Xavflarni boshqarish siyosati, mezonlari, doirasi va nazorat sohalari aniqlangan va doimiy ravishda qayta ko'rib chiqilmoqda. Aniq muddat 2027-yil ekanligini qayd etgan.

Tadqiqotchining ta'kidlashicha, 2021-yil oktyabr oyida Davlat bojxona qo'mitasining tashabbusi bilan TRS bo'yicha ishchi guruh tashkil etilgan bo'lib, unga davlat bojxona xizmati organlaridan tashqari, boshqa vazirliklar (transport, veterinariya, ekologiya sanitar, karantin, texnik tartibga solish, savdo-sanoat palatasi, O'zbekiston bojxona brokerlar assotsiatsiyasi) vakillari ham kiritilgan (jami 20 ishtirokchi). Muallif TRS hisobotining 2023-yil 15-noyabrigacha nashr etilishini va ushbu tadqiqotdan so'ng o'zbek bojxonasi tozalash samaradorligini muntazam va tizimli ravishda ko'rib chiqish metodologiyasini o'rnatishga harakat qilayotganini ta'kidlagan.

Dissertantning fikricha, bugungi kunda vakolatli iqtisodiy operatorlar faoliyati O'zbekiston Respublikasi Vazirlar Mahkamasining 2020-yil 24-avgustdagi 500-sonli "Vakolatli iqtisodiy operator to'g'risidagi nizomni tasdiqlash to'g'risida"gi qarori asosida amalga oshirilmoqda. Muallif vakolatli dasturlar uchun qonunchilik asosi Bojxona kodeksini qayta ko'rib chiqish bilan yaratilganligini, u talablar, tartib va turli darajadagi ruxsatlarni belgilab berishini ilmiy asoslagan. Tadqiqotchi Rossiya Federatsiyasi va Xitoy bilan MRA imzolangan, Qozog'iston bilan MRA jarayonda ekanligini, amalga oshirishning aniq muddati ham 2026-yil ekanligini qayd etgan.

Muallif Bojxona kodeksining 339-moddasi "Bojxona majburiyatlarini to'lashni ta'minlash" ga "bojxona majburiyatlarini to'lashni ta'minlash usullaridan biri bu umumiy kafildir" degan ta'rifni kiritishni taklif qilgan. Tadqiqotchining fikricha, bugungi kunga qadar bojxona majburiyatlarini to'lash turlari Bojxona kodeksining 339-moddasida sanab o'tilgan. Ammo 2016-yilda qabul qilingan Bojxona kodeksida ta'rifi bo'lmagan Umumiy ta'minot tushunchasi mavjud emas edi.

Dissertant Bojxona kodeksining 347-moddasi “Bojxona majburiyatlarini to‘lash bo‘yicha qarz shakllanishi” ga quyidagi o‘zgartirishlarni kiritishni taklif qilgan: “Agar bojxona majburiyatlarini to‘lash bo‘yicha qarz bazaviy hisobning yigirma foizidan oshmasa, u shakllantirilmaydi”. Muallif bu norma biznes subyektlarining sun‘iy qarzlarini oldini olish, ularning to‘lov tarixlariga zarar yetkazmaslik va kelajakdagi import va eksport operatsiyalariga zarar yetkazmaslik uchun taklif qilinganligini ilmiy asoslagan.

Dissertant sun‘iy intellektni bojxonada qo‘llash bo‘yicha takliflar ishlab chiqqan. Tadqiqotchi Ismael Kafandoning sun‘iy ma‘lumotlarga asoslangan texnologiyalar biznes tashkilotlari uchun yanada ochiq bo‘lib borayotganligini, bu bojxona ma‘muriyatlari uchun o‘zlarining islohotlari va modernizatsiya dasturlarini qo‘llab-quvvatlash uchun yangi imkoniyatlarni yaratganligini ta‘kidlaganiga e‘tibor qaratgan. Muallif sun‘iy intellekt dasturlarining bugungi kunda AQSh, BAA, Yevropa mamlakatlari va ba‘zi Afrika mamlakatlarida keng qo‘llanilayotganini ilmiy asoslagan. Dissertantning fikricha, bojxona operatsiyalarida AI ning e‘tiborga molik qo‘llanishlari quyidagilarni o‘z ichiga oladi: mahsulotlarni tasniflash, rentgen tasvir tahlili, anomaliyalarni aniqlash, maqsadli skrining, daromadlarni yig‘ish.

Tadqiqotchi yagona oyna tizimini takomillashtirish bo‘yicha takliflar ishlab chiqqan. Muallif hozirda O‘zbekistonning amaldagi tizimi rivojlanishning dastlabki bosqichida bo‘lsa-da, qiyosiy tahlil xorijiy yurisdiksiyalarda yagona deraza tizimlarining huquqiy va institutsional dizayni faqat texnik integratsiyadan nariga o‘tishini ko‘rsatishini ilmiy asoslagan. Dissertantning fikricha, bu idoralararo muvofiqlashtirishni, uyg‘unlashtirilgan huquqiy normalarni va xususiy sektor ishtirokini talab qiladi, shu bilan transchegaraviy savdoda samaradorlik, shaffoflik va rioya etishni ta‘minlaydi. Tadqiqotchi O‘zbekistonning yagona deraza tizimini standartlashtirish uchun “ASEAN” dasturini o‘rganish va shu bilan birga O‘zbekistonda birgalikda bojxona nazoratini o‘rnatish uchun dasturning imkoniyatlarini amalga oshirish maqsadga muvofiq ekanligini ta‘kidlagan.

Tadqiqotchi Bojxona instituti “JST huquqi” va “Xalqaro savdo huquqi” kabi kurslarni taklif qilishini va litsenziya olayotgan bojxona brokerlari va deklarantlar uchun “Xalqaro bojxona standartlari” kabi qo‘shimcha fanlarni joriy etganligini ta‘kidlagan. Muallifning fikricha, bu ta‘lim tashabbuslari xalqaro bojxona tozalash va tekshirish normalarini tushunishni oshirishga qaratilgan bo‘lib, shu bilan bojxona organlari, tashqi savdo ishtirokchilari va jamoatchilik o‘rtasida noto‘g‘ri aloqa va tushunmovchiliklarni kamaytirishga xizmat qiladi.

XULOSA

JST SYB (Jahon savdo tashkiloti Savdoni yengillashtirish bitimi) standartlarini O‘zbekistonning bojxona qonunchiligiga implementatsiya qilish masalalarini keng qamrovli tadqiq qilish natijalari quyidagi ilmiy-nazariy xulosalar, qonunchilikni takomillashtirish bo‘yicha taklif va tavsiyalarni chiqarishga imkon beradi:

I. Ilmiy-nazariy xulosalar:

1. Muallif huquqiy aniqlik va xalqaro normalarga muvofiqligini ta'minlash uchun muhim bo'lgan "Xalqaro bojxona instrumentlari va vositalari", uning tasnifi, "Bojxona to'lovlarini to'lashning umumiy ta'minlanishi" kabi bojxona atamalariga har tomonlama ta'rif berishni taklif qiladi. Bu ta'riflar nafaqat qonunchilik qoidalarining ravshanligini oshiribgina qolmay, balki O'zbekistonning o'z huquqiy asoslarini JST standartlariga muvofiqlashtirish majburiyatini ham mustahkamlaydi, bu esa avvallari milliy bojxona qonunchiligining rivojlanmagan sohasi hisoblanadi.

2. JST SYB standartlari savdoni yengillashtirishda muhim rol o'ynaydi va qonunchilik bazasini takomillashtirish uchun uning standartlari va tavsiya etilgan standartlarini milliy qonunchilikka joriy etish dolzarb masala bo'lib qolmoqda. Shu sababli, standartlar qisman amalga oshirilgan va amalga oshirilmagan toifalarga bo'linishi va qisman amalga oshirilgan va amalga oshirilmagan standartlar va tavsiya etilgan standartlarni tahlil qilish kerakligi asoslangan.

3. Soddalashtirish, standartlashtirish, uyg'unlashtirish va unifikatsiya qilish savdoni yengillashtirish funksiyalari hisoblanadi. Shu bois 2018-yilda Jahon bojxona tashkiloti tomonidan chop etilgan bojxona sohasiga oid barcha hujjatlar uchun umumiy bo'lgan "Xalqaro bojxona atamalari lug'ati" asosida Bojxona kodeksi va milliy bojxona qonunchiligimizdagi boshqa hujjatlardagi atamalarning talqinini uyg'unlashtirish zarurligidan kelib chiqadi.

4. O'zbekistonning JST SYBga qo'llash holati O'zbekiston Bojxona qo'mitasining rasmiy statistik ma'lumotlariga asosan jadval shaklida ishlab chiqilgan. O'zbekistonda amalga oshirilayotgan ishlar va respublikamiz tomonidan qabul qilingan huquqiy hujjatlarning har bir savdoni yengillashtirish standarti bo'yicha batafsil tahlili o'tkazildi.

II. O'zbekiston Respublikasi JSTga a'zo bo'lgunga qadar Savdoni yengillashtirish standartlarini xalqaro huquqiy tartibga solishni takomillashtirish va milliy qonunchilikni JST Savdoni yengillashtirish bitimi normalariga muvofiqlashtirish bo'yicha amaliy tavsiyalar:

1. O'zbekistonga JST SYBning asosiy tamoyillarini, jumladan shaffoflik, tartiblarni soddalashtirish, raqamlashtirish va chegara idoralari o'rtasidagi hamkorlikni o'zida mujassam etgan Savdoni yengillashtirish bitimiga jamlangan qonunni ishlab chiqish taklif etiladi. Kodifikatsiya savdoni yengillashtirish bo'yicha majburiyatlarning huquqiy maqomini oshiradi va SYBning 1–12-moddalariga muvofiq, ularni amalga oshirish uchun barqaror asos yaratadi. Bu xalqaro majburiyatlarning ichki ijro etilishini ham kuchaytiradi.

2. Milliy qonunchilik o'zbek va ingliz tillarida majburiy nashr etish va xabar berish mexanizmlarini ta'minlashi va barcha idoralardan SYB 1-2-moddalariga muvofiq savdo bilan bog'liq chora-tadbirlarni nashr etishni talab qilishi kerak. JST shaffofligi standartlarini milliy qonunchilikka integratsiyalash treyderlar uchun bashoratlikni ta'minlaydi va JST majburiyatlarining bajarilishini osonlashtiradi. U ma'muriy huquqdagi huquqiy aniqlik tamoyiliga ham mos keladi.

3. JST a'zolariga SYBga xos bo'lgan protokol yoki SYB doirasida nizolarni hal qilish mexanizmlarini amalga oshirish va hal qilish mexanizmlarini, ayniqsa, 21–22-moddalarda ko'rsatilgan imkoniyatlarni oshirish va texnik yordam bo'yicha majburiyatlarni kuchaytiruvchi izohli yo'riqnoma bo'yicha muzokaralar olib borish taklif etiladi. Hozirgi JST nizolarni hal qilish tizimi rivojlanayotgan va kam rivojlangan mamlakatlarda SYB majburiyatlarini amalga oshirish muammolarini to'liq hal qila olmaydi. Maxsus huquqiy hujjat yanada moslashuvchan, maslahatchi va bosqichma-bosqich ijro mexanizmlarini joriy qilishi mumkin. SYBga oid rasmiy izohlash protokoli mavjud bo'lmasa-da, JSTning Savdoni yengillashtirish bo'yicha qo'mitasi, SYB fondi va tegishli xalqaro tashkilotlar a'zo davlatlar va unga a'zo bo'lgan mamlakatlar (O'zbekiston kabi) tayanishi mumkin bo'lgan ko'rsatmalarning o'sib borayotgan to'plamini taqdim etadi.

4. JST, JBT va UNCITRAL bilan hamkorlikda xalqaro savdo huquqi va JST SYB qoidalariga e'tibor qaratuvchi bojxona organlari xodimlari, sudyalari va qonun chiqaruvchilar uchun huquqiy ta'lim dasturlari va kasbiy ta'lim dasturlarini joriy etish lozim. Huquqiy muvofiqlashtirish institutsional va insoniy salohiyatni oshirishni talab qiladi.

III. JSTning Savdoni yengillashtirish bitimi bilan milliy qonunchilikni uyg'unlashtirish bo'yicha qonunchilik takliflari va tavsiyalari:

1. Jahon savdo tashkilotining Savdoni yengillashtirish bitimining 7-moddasi Tovarni chiqarish va rasmiylashtiruv, 3.1, 3.2, 3.3 standartlarini implementatsiya qilish maqsadida, O'zbekiston Respublikasi Bojxona kodeksini quyidagi 339¹-modda bilan to'ldirish taklifi O'zbekiston Respublikasining 2024-yil 27-fevraldagi "O'zbekiston Respublikasining Bojxona kodeksiga bojxona tartib-taomillarini yanada takomillashtirishga qaratilgan o'zgartirish va qo'shimchalar kiritish to'g'risida"gi O'RQ №913 son qonunida o'z aksini topgan:

“Bojxona to'lovlarini to'lashning bosh ta'minoti.

Agar ayni bir shaxs tomonidan muayyan vaqt ichida bir necha bojxona operatsiyasi amalga oshirilsa, barcha bunday bojxona operatsiyalarini bajarish chog'ida yuzaga keladigan bojxona to'lovlarini to'lashni ta'minlash uchun ushbu Kodeksning 339-moddasida belgilangan usullardan biri bilan bojxona to'lovlarini to'lashning bosh ta'minoti taqdim etilishi mumkin, bundan ushbu Kodeks 339-moddasining ikkinchi va oltinchi xatboshilarida ko'rsatilgan usullar mustasno.

Bojxona organi bojxona to'lovlarini to'lashning bosh ta'minotini, agar bojxona to'lovlari bunday ta'minot hisobidan ushbu bojxona organi tomonidan undirilishi mumkin bo'lsa, qabul qiladi.

Bojxona to'lovlarini to'lashning bosh ta'minoti tovarlarni chiqarib yuboruvchi bojxona organiga taqdim etiladi.

To'lovchi bojxona to'lovlarini to'lashning bosh ta'minotini ushbu Kodeksning 336, 337 va 338-moddalarida belgilangan hollarda yuzaga keladigan bojxona to'lovlarini to'lashni ta'minlashga doir bir yoki bir necha majburiyat bo'yicha taqdim etadi.

Bojxona to'lovlarini to'lashning bosh ta'minoti to'lovchining arizasida ko'rsatilgan muddatga bojxona organlari tomonidan qabul qilinadi. Bunda bojxona

to'lovlarini to'lash bosh ta'minotining amal qilish muddati to'lovchining arizasida ko'rsatilgan muddat ichida yuzaga keladigan bojxona to'lovlarini to'lashni ta'minlashga doir majburiyatlarni to'lovchi tomonidan bajarish muddatlaridan ko'p bo'lishi kerak.

Bojxona to'lovlarini to'lashning bosh ta'minotini qo'llash tartibi O'zbekiston Respublikasi Iqtisodiyot va moliya vazirligi huzuridagi Bojxona qo'mitasi tomonidan belgilanadi"

2. Jahon savdo tashkilotining Savdoni yengillashtirish bitimining 7-moddasi Tovarni chiqarish va rasmiylashtiruv, 3.1, 3.2, 3.3 standartlarini implementatsiya qilish maqsadida, O'zbekiston Respublikasi Bojxona kodeksining 347-moddasini quyidagi mazmundagi uchinchi qism bilan to'ldirilish taklifi O'zbekiston Respublikasining 2024-yil 27-fevraldagi "O'zbekiston Respublikasining Bojxona kodeksiga bojxona tartib-taomillarini yanada takomillashtirishga qaratilgan o'zgartirish va qo'shimchalar kiritish to'g'risida"gi O'RQ №913 son qonunida o'z aksini topgan:

"Agar bojxona to'lovlarini to'lash bo'yicha qarzdorlik bazaviy hisoblash miqdorining yigirma foizidan oshmasa, u shakllanmaydi"

3. Shuningdek, O'zbekiston Respublikasi Bojxona kodeksini quyidagi mazmundagi 271¹-modda bilan to'ldirish taklifi O'zbekiston Respublikasining 2024-yil 27-fevraldagi "O'zbekiston Respublikasining Bojxona kodeksiga bojxona tartib-taomillarini yanada takomillashtirishga qaratilgan o'zgartirish va qo'shimchalar kiritish to'g'risida"gi O'RQ №913 son qonunida o'z aksini topgan:

"Bojxona ekspertizasi tayinlanganda tovarlarni chiqarib yuborish.

Tovarlar chiqarib yuborilguniga qadar tayinlangan bojxona ekspertizasining natijalari olinguniga qadar tovarlarni chiqarib yuborish, basharti bojxona yuk deklaratsiyasida hisoblangan miqdordagi bojxona to'lovlari to'langan va bojxona ekspertizasi natijalariga ko'ra qo'shimcha ravishda to'lanishi lozim bo'lgan miqdordagi bojxona to'lovlarini to'lash ta'minoti taqdim etilgan bo'lsa, bojxona organi tomonidan amalga oshiriladi.

Tovarlarga nisbatan taqiqlar va cheklovlar qo'llanilishi mumkinligini ko'rsatuvchi belgilar bojxona organlari tomonidan aniqlangan va ularga rioya qilinganligini isbotlovchi dalillar deklarant tomonidan taqdim etilmagan taqdirda, tovarlar chiqarib yuborilmaydi"

4. O'zbekiston Respublikasi Bojxona kodeksining 294-moddasini quyidagi mazmundagi ikkinchi qism bilan to'ldirish taklifi O'zbekiston Respublikasining 2024-yil 27-fevraldagi "O'zbekiston Respublikasining Bojxona kodeksiga bojxona tartib-taomillarini yanada takomillashtirishga qaratilgan o'zgartirish va qo'shimchalar kiritish to'g'risida"gi O'RQ №913 son qonunida o'z aksini topgan:

"Bojxona to'g'risidagi qonunchilik buzilishlari hollari aniqlanmagan, erkin muomalaga chiqarish (import) bojxona rejimiga joylashtirilmagan yoki boshqa bojxona rejimiga joylashtirilgan tovarlarga nisbatan quyidagi hollarda bojxona to'lovlarini to'lash majburiyati yuzaga kelmaydi yoki to'langan bojxona to'lovlari qaytarilishi lozim:

agar bunday tovarlar davlat mulkiga o'tkazilgan yoki yo'q qilingan yoxud o'zining iste'mol xossalarini yo'qotish holatiga keltirilgan bo'lsa;

agar bunday tovarlar avariya yoki yengib bo‘lmas kuch ta’siri oqibatida yo‘q qilingan yoki qaytarib bo‘lmas tarzda yo‘qotilgan bo‘lsa. Ushbu yo‘q qilinganlik yoki yo‘qotilganlik holatlari vakolatli shaxs va vakolatli davlat organi tomonidan tasdiqlangan bo‘lishi kerak;

bunday tovarlar tabiiy ravishda kamaygan taqdirda, bunda tabiiy kamayish holati vakolatli shaxs va vakolatli davlat organi tomonidan tasdiqlangan bo‘lishi kerak”

**SCIENTIFIC COUNCIL No. DSc. 07/03.06.2023.Yu.22.04
FOR AWARDING OF THE SCIENTIFIC DEGREES
AT TASHKENT STATE UNIVERSITY OF LAW**

TASHKENT STATE UNIVERSITY OF LAW

SHERMAMATOVA MAFTUNA SHOKIR KIZI

**IMPLEMENTATION OF WTO TFA STANDARDS
IN UZBEKISTAN'S CUSTOMS LEGISLATION**

12.00.10 – International law

Doctoral (PhD) dissertation abstract on legal sciences

Tashkent – 2025

The theme of the doctoral dissertation (PhD) was registered at the Supreme Attestation Commission under Ministry of higher education, science and innovations of the Republic of Uzbekistan number No. B2024.3PhD/Yu1584.

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The University of World Economy and Diplomacy

The defense of the dissertation will be held on December 26, 2025 at 09:30 at the Session of the Scientific Council DSs. 07/03.06.2023.Yu.22.04 at the Tashkent State University of Law (Address: 100047, Sayilgokh street, 35. Tashkent city. Phone: (99871) 233-66-36; Fax: (99871) 233-37-48; e-mail: info@tsul.uz).

The doctoral dissertation is available at the Information Resource Center of Tashkent State University of Law (registered under No. 1441), (Address 100047, Amir Temur street, 35. Tashkent city. Phone: (99871) 233-66-36).

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INTRODUCTION (Doctor of Philosophy (PhD) dissertation annotation)

The relevance and dissertation's need. The extensive development of trade in the world has made the issue of regulating and simplifying foreign trade between countries and organizations a priority. One of the major international organizations regulating cross-border trade is the Trade Facilitation Agreement (TFA), adopted by the World Trade Organization (hereinafter referred to as the WTO), which aims to provide many advantages, especially for developing and least developed countries, by simplifying customs procedures, reducing trade costs and enhancing cross-border trade. According to statistics, full implementation of the TFA could reduce average trade costs by 14.3 percent and increase global trade by up to \$1 trillion per year, with the greatest benefits in poor countries¹. As a result of the implementation of this document, Montenegro improved the percentage of shipments cleared within one hour from 25 percent to 53 percent, Indonesia reduced import license processing time by an average of four days, Ecuador reduced annual processing time by 67 percent, and Brazil reduced export costs by 9 percent and import costs by 7 percent. According to WTO data, Jordan reduced processing time by 75 percent and saved US\$15 per transaction². These indicators indicate the need to simplify customs procedures around the world and bring domestic regulatory and legal documents into line with international standards.

The development of standards for the simplification and harmonization of customs procedures in the world, the improvement of trade facilitation mechanisms, the introduction of risk management systems, the development of the institution of authorized economic operators, the optimization of the advance declaration procedure, the implementation of the single window concept, the use of modern information technologies in customs control, the strengthening of cooperation between state bodies in cross-border trade processes, and research related to the compatibility of World Customs Organization (hereinafter referred to as the WCO) and WTO standards are being studied as important scientific areas. In particular, the comparative analysis of the Kyoto Convention and TFA standards, the possibilities of digitizing customs procedures, methods for increasing the efficiency of international trade logistics, as well as the application of best practices for developing countries have become the subject of active scientific discussion.

Our country is implementing large-scale reforms aimed at modernizing the customs system, simplifying foreign trade processes and bringing them into line with international standards. The "Uzbekistan-2030" strategy, approved by Decree No. 158 of the President of the Republic of Uzbekistan dated September 11, 2023, sets as a priority goal the full membership of the WTO, the harmonization of national legislation and law enforcement practices with the rules, norms and agreements of the World Trade Organization, and the completion of market access

¹ https://www.wto.org/english/tratop_e/tradfa_e/tradfa_e.htm

² <https://www.wto.org>

negotiations with at least 10 foreign countries per year¹. To achieve this goal, special attention is paid to bringing domestic legislation and law enforcement practices into line with WTO rules, norms and agreements. In 2020, the Republic of Uzbekistan acceded to the revised Kyoto Convention on the Simplification and Harmonization of Customs Procedures. However, the simplification, standardization and modernization of customs procedures, as well as the full incorporation and effective implementation of the standards of the TFA and the Kyoto Convention in domestic legislation, remain urgent tasks. These circumstances create the need for in-depth research on this topic and the development of relevant scientific and practical recommendations.

This dissertation research contributes to the implementation of priority tasks set out in the Customs Code of the Republic of Uzbekistan (2016), the Law “On the State Customs Service” (2018), the Decree of the President of the Republic of Uzbekistan “On the Development Strategy of New Uzbekistan for 2022-2026” (2022), the Decree “On Approval of the Strategy “Uzbekistan-2030” (2023), the Decree “On Measures to Increase the Efficiency of the Activities of the State Customs Service Bodies” (2025), the Resolution “On Additional Measures to Organize the Activities of the State Customs Service Bodies and Further Improve Customs Administration” (2025), as well as other legislative acts on the subject.

Compliance with the priorities of the Republic of Science and Technology Development. This dissertation was completed in accordance with the priority direction of the republican science and technology development I. “Formation of a system of innovative ideas and ways to implement them in the social, legal, economic, cultural, spiritual and educational development of an information society and a democratic state.”

Level of analysis problem. The issues of harmonization of international standards with customs legislation in the Republic of Uzbekistan have been studied by a number of our national scientists - Sh. Almosova, R. Azkhodjaeva, J. Normatov, Sh. Shodihodjaev, E. Moyliyev, Z. Komilova, I. Turakhodjaeva. Sh. Almosova studied the legal regulation of intellectual property rights, R. Azkhodjaeva studied theoretical and practical issues related to international health standards within the framework of the WTO, J. Normatov studied the path of Uzbekistan’s accession to the WTO, Sh. Shodihodjaev studied dispute resolution mechanisms, E. Moyliyev studied the impact of Uzbekistan’s accession to the WTO on the agricultural sector, and Z. Komilova studied innovation and integration processes in international cooperation within the framework of the WTO. In addition, I. Turakhodjaeva studied the prospects for joining multilateral regional and international organizations (Shanghai Cooperation Organization, WTO, Asian Development Bank, etc.), including the simplification and optimization of control procedures in foreign countries².

As an example of research conducted in this area in the countries of the Commonwealth of Independent States, in particular in the Russian Federation, one can cite the scientific works of R.Davydov, A.Kozhankov, V.Mantusov,

¹ O‘zbekiston Respublikasi Prezidentining 2023 yil 11 sentyabrdagi PF-158-son «O‘zbekiston — 2030» strategiyasi to‘g‘risida»gi Farmoni // Qonunchilik ma’lumotlari milliy bazasi, 12.09.2023-y., 06/23/158/0694-son// <https://lex.uz/ru/docs/-6600413>

² **Note 1.:** The works of these scientists are listed in the reference.

M.Kadyrkulov & Sergei Mozer, I.Smirnova, S.V. Khalipov, A.Y. Raykova. S.V.Khalipov studied the problems of compliance of the customs legislation of the Russian Federation with international standards in the field of customs regulation, A.Y.Raykova studied the international legal aspects of simplification and harmonization of customs procedures using the example of the ATA Carnet Convention. Also, specific aspects of customs regulation were considered by Perepolkin and other researchers¹.

Foreign scholars have extensively studied various aspects of trade facilitation and international customs standards. Researchers such as Gediminas Valantiejus (University of Lithuania), Andrew Grainger (Great Britain), R. Hillberry (USA), Wolfgang and Kafeero, S. Morini, J. Peterson, Li. Y, John S. Wilson, J. Finger, T. Yasui, C. Weerth, H. Lee, S. Armella, D. Melo, Nanda. N, Einhorn have studied the issues of legal regulation of customs, the concept of trade development, WTO agreements, the Kyoto Convention, the relationship between customs revenues and trade facilitation, and the practical implementation of international standards².

Although the above studies have shed light on the general theoretical foundations of international customs standards, the legal mechanisms and practical problems of applying international standards, in particular trade facilitation standards, in the customs system of the Republic of Uzbekistan have not been comprehensively studied. Therefore, it is of urgent importance to study this topic from this perspective.

The relevance of the dissertation research to the research work of the completed higher education institution. The dissertation topic is aligned with the priority areas of scientific research outlined in the Tashkent State Law University's research work plan, specifically focusing on "Problems of Harmonization of National Legislation with the Rules and Norms of the World Trade Organization"

The purpose of the research is to study the level of compliance between the customs legislation of Uzbekistan and the WTO Trade Facilitation Agreement and to develop scientific and practical proposals, recommendations and conclusions aimed at the full and effective implementation of the TFA standards in the national customs system.

Research tasks:

Analysis and systematization of the historical development and evolution of international customs standards, the stages of formation of legal norms within the framework of the WTO and WCO;

Development of classification criteria of WTO and WTO legal acts, study of their mandatory and optional types, scope of application and impact on national customs legislation;

To reveal the essence of the concept of trade relief in international law, to theoretically substantiate and determine its place in the customs regulatory system;

Development of a methodological approach to assessing the level of implementation of the norms of the WTO Trade Facilitation Agreement (WTO TFA) in the customs legislation of Uzbekistan, which includes regulatory and institutional criteria;

Analysis and evaluation of the legal and institutional status of the

¹ **Note 2.:** The works of these scientists are listed in the reference.

² **Note 3.:** The works of these scientists are listed in the reference.

implementation of the rules of the WTO TFA in Uzbekistan, the activities of customs authorities, information technology systems and interagency cooperation mechanisms;

Conduct a comparative-legal analysis in order to determine the directions of full compliance, partial compliance and discrepancy between the standards of the WTO and the customs legislation of the Republic of Uzbekistan;

Determination and study of legal loopholes, legislative shortcomings, administrative-procedural problems and restrictions on practical execution that prevent the full implementation of the norms of the WTO TFA in Uzbekistan;

Develop practical proposals to strengthen the institutional and regulatory capacity of customs authorities, improve legislation, implement procedural reforms and improve staff skills;

To study the Advanced international experience of the member states of the WTO and harmonize the customs legislation of Uzbekistan with the standards of the WTO TFA, prepare legal recommendations taking into account the features of the national legal system and economic interests.

The object of the study is a system of relations related to the assessment of the impact of the implementation of the World Trade Organization trade facilitation agreement (TFA) on the customs legislation of the Republic of Uzbekistan.

The subject of the study is the regulation of national customs legislation within the framework of the WTO trade facilitation agreement, the developing mechanisms of customs regulation within the framework of this agreement, the importance of foreign legal practice and the WTO norms of the internal legislation of Uzbekistan.

Research methods. In the process of conducting the research, methods such as comparative legal research, qualitative and quantitative comparison, empirical research, logical, analytical, historical, and comprehensive study of scientific sources, sociological questionnaires, and statistical data analysis were used.

The scientific novelty of the study consists in the following:

A scientifically based definition of the concept of international instruments and tools in the field of customs has been developed, namely, the definition that “International customs instruments and tools constitute norms (standards, rules and procedures), treaties (agreements, conventions and declarations), various advisory documents (compendiums, guidelines, manuals), advanced technologies and information systems adopted by international and regional organizations and regulating all legal relations related to customs” has been substantiated;

It is justified to add the paragraph “...develop recommendations and implement necessary measures to facilitate trade” to the “Main tasks of customs authorities” in Article 3 of the Law of the Republic of Uzbekistan “On the State Customs Service”;

The need to introduce the institution of a single guarantee for the payment of customs duties is justified, that is, in order to implement the standards of Article 7, 3.1, 3.2, 3.3 of the WTO Trade Facilitation Agreement, a single guarantee mechanism has been developed to ensure the payment of all customs duties in cases where several customs operations are carried out;

In order to implement standards 3.1, 3.2, and 3.3 of Article 7 of the WTO

Trade Facilitation Agreement, the need to introduce a legal mechanism for the release of goods upon the appointment of a customs examination, specifying the conditions and security measures for the release of goods pending the results of the customs examination, is justified;

The cases where goods are transferred to state ownership, destroyed, damaged as a result of an accident, or naturally decreased are identified, and the need to expand the cases in which the obligation to pay customs duties does not arise or paid customs duties are refunded is justified in order to implement standards 3.1, 3.2, 3.3 of Article 7 of the WTO Trade Facilitation Agreement;

In order to implement standards 3.1, 3.2, and 3.3 of Article 7 of the WTO Trade Facilitation Agreement, a proposal was developed to establish that if the customs debt does not exceed twenty percent of the base calculation amount, it is not formed, and the need to establish a threshold beyond which customs debt is not formed was justified.

The practical results of the research are as follows:

The need for immediate implementation of the national legislation in accordance with the WTO Agreement on Trade Facilitation, in order to improve the competitive and regulatory landscape of Uzbekistan and bring it into line with international trade standards is justified;

The need for Uzbekistan to fulfill its WTO obligations, avoid potential trade disputes, and provide a stable, predictable environment for foreign investors is justified;

An author's definition of the term "instruments and means of international customs law" is developed;

The establishment of a special body for monitoring state aid in Uzbekistan, tasked with controlling customs standards and ensuring their compliance with WTO standards is justified.

Reliability of the results of the study. As a result of the study, foreign and national legislative norms, the experience of developed countries, and law enforcement practice were studied. A social survey was conducted. The results of the analysis of statistical data were summarized and relevant documents were obtained. The proposals and recommendations developed as part of the research were approved, their results were published in leading national and foreign publications, and were approved by authorized structures and put into practice.

Scientific and practical significance of research results.

The scientific significance of the research results is that they enrich the theoretical-methodological views on the implementation of international standards, develop new legal norms regulating national legislation coordination processes based on international customs standards, interpret the relevant legislation, as well as "International economic law," "International customs standards", "International customs law" can be used to enrich the scientific and theoretical aspects of the subjects, besides, it can be used for conducting scientific research in this field and in the educational process of higher education institutions.

The practical significance of the research results is reflected in the potential application of the rules and conclusions in legislative processes, including the drafting of regulatory legal documents and their amendments. Additionally, these findings can be used to improve the implementation and enforcement of legislative

norms related to international customs standards, thereby enhancing legal practice in this area.

Implementation of research results. Based on the scientific results obtained on the implementation of the WTO TFA (World Trade Organization Trade facilitation agreement) standards into the customs legislation of Uzbekistan:

The proposal to define the concept of international instruments and tools in the field of customs is used in the activities of the Customs Institute of the Customs Committee under the Ministry of Economy and Finance of the Republic of Uzbekistan and is reflected in the textbook “International Customs Law (International Customs Standards)” (registered in the Ministry of higher education, science and innovation of the Republic of Uzbekistan on 06.09.2024 under number 333-079) on topics such as the definition of the concept of international customs standards, classification of international customs standards, sources of international customs law and methods of implementing international legal instruments (Reference of the Customs Committee under the Ministry of Economy and Finance of the Republic of Uzbekistan dated February 6, 2025 No. 13/04-25-00160). The implementation of this proposal served to form and develop the knowledge of future specialists and employees of customs authorities in international customs law, in particular, international customs standards;

The proposal to add the paragraph “...to develop recommendations on trade facilitation and implement necessary measures” to the “Main tasks of customs authorities” in Article 3 of the Law of the Republic of Uzbekistan “On the State Customs Service” was adopted at the level of the Customs Institute of the Customs Committee under the Ministry of Economy and Finance of the Republic of Uzbekistan and used in lawmaking activities (Reference of the Customs Institute of the Customs Committee under the Ministry of Economy and Finance of the Republic of Uzbekistan No. 25/19-25-015 dated January 11, 2025). The implementation of this proposal served to expand the powers of customs authorities in the field of trade facilitation;

The proposal to introduce the institution of a general guarantee for the payment of customs duties was reflected in the Law of the Republic of Uzbekistan No. O‘RQ-913 dated February 27, 2024 “On Amendments and additions to the Customs Code of the Republic of Uzbekistan Aiming at Further Improving Customs Procedures” and the supplementing of Article 339¹ of the Customs Code with Article 1 (Reference of the Committee on Entrepreneurship, Development of Competition and Industrial Issues of the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan dated February 28, 2025 No. 04/7-10-2). As a result of the implementation of this proposal, a single general guarantee mechanism was introduced for a large number of customs operations and the process of payment of customs duties by trade participants was simplified;

The proposal to introduce a mechanism for the release of goods when a customs examination is assigned was taken into account in the Law of the Republic of Uzbekistan No. O‘RQ-913 dated February 27, 2024 “On Amendments and additions to the Customs Code of the Republic of Uzbekistan Aimed at Further Improving Customs Procedures” and in the amendment of Article 271¹ of the Customs Code (Reference of the Committee on Entrepreneurship, Development of Competition and Industrial Issues of the Legislative Chamber of the Oliy Majlis of

the Republic of Uzbekistan dated February 28, 2025 No. 04/7-10-2). As a result, the mechanism for the rapid release of goods was improved and the time costs of trade participants were reduced;

The proposal to expand the cases in which the obligation to pay customs duties does not arise was used in Article 1 of the Law of the Republic of Uzbekistan No. O'RQ-913 dated February 27, 2024 "On Amendments and additions to the Customs Code of the Republic of Uzbekistan Aimed at Further Improving Customs Procedures" and in supplementing Article 294 of the Customs Code with the second part (Reference of the Committee on Entrepreneurship, Development of Competition and Industry of the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan dated February 28, 2025 No. 04/7-10-2). The implementation of this proposal served to expand trade facilitation measures and strengthen the legal protection of trade participants;

The proposal to establish a threshold above which customs debt is not formed was taken into account in Article 1 of the Law of the Republic of Uzbekistan No. O'RQ-913 dated February 27, 2024 "On Amendments and Addenda to the Customs Code of the Republic of Uzbekistan Aiming at Further Improving Customs Procedures" and in supplementing Article 347 of the Customs Code with Part Three (Reference No. 04/7-10-2 of the Committee on Entrepreneurship, Development of Competition and Industrial Issues of the Legislative Chamber of the Oliy Majlis of the Republic of Uzbekistan dated February 28, 2025). As a result, it was determined that if the debt on customs payments does not exceed twenty percent of the base calculation amount, it is not formed, and conveniences were created for trade participants.

Approbation of research results. The results of this research were discussed at 12 scientific conferences, including 6 international and 6 republican scientific and practical conferences.

Publication of research results. A total of 7 scientific works on the topic of the dissertation, including 4 scientific articles (in 3 foreign publications) were published in scientific publications recommended for publication by the Higher Attestation Commission under the Ministry of Higher Education, Science and Innovation of the Republic of Uzbekistan on the main results of doctoral dissertations.

Structure and volume of the dissertation. The dissertation consists of an introduction, three chapters, a conclusion, a list of used literature and appendices. The volume of the dissertation is 119 pages.

THE MAIN CONTENT OF THE DISSERTATION

In the **introductory** part of the dissertation (doctoral dissertation annotation) the relevance and necessity of the research topic, the relevance of the research to the main priorities of the development of science and technology, the degree of study of the problem, the relevance of the dissertation to the research institution, goals, and objectives. object and subject, methods, scientific novelty and practical results of research, reliability, scientific and practical significance of research results, their introduction, approbation of research results, publication of results, scope, and structure of the dissertation.

The first chapter of the dissertation, entitled "Theoretical Foundations of

International Customs Standards,” provides a comprehensive analysis of the theoretical and methodological foundations of the study. This chapter comprehensively examines the genesis and evolution of international customs standards, the main documents of international customs law, the legal concept and classification of international customs standards, as well as the theoretical foundations and measures of trade facilitation.

While studying the historical development of international customs standards, the researcher divided their emergence and formation into two main stages: the first stage - negotiations and documents within the framework of GATT and the Customs Cooperation Council (mid-20th century), the second stage - modern international standards within the framework of the World Trade Organization and the World Customs Organization (from 1994 to the present). According to the author’s analysis, modern norms regulating international customs law began to take shape in the 20th century.

The researcher particularly emphasized the establishment of the Customs Cooperation Council in Brussels in 1950 and its transformation into the World Customs Organization (WCO) in 1994. The author systematically studied important international documents adopted by this organization, including: the Customs Convention on ATA Carnets (1961), the Convention on Temporary Admission (1990, Istanbul), the International Convention on the Harmonized Commodity Description and Coding System (1983), the International Convention on the Simplification and Harmonization of Customs Procedures - the Kyoto Convention (1973), etc.

During the research, the dissertationist made a thorough analysis of various definitions of the term international customs standards and comparatively studied the scientific views of a number of well-known international scholars (Raykova, A.Y. Kozhankov, O.G. Bobrova, Y.S. Biserova, Sandrovskij, Mozer, Joan Peterson, Chevers) on this issue. The researcher assessed the common and different aspects of the definitions given by these scholars.

The eight conference rounds held within the framework of GATT (Annecy, Torquay, Geneva, Dillon, Kennedy, Tokyo, Uruguay) were analyzed and it is scientifically proven that these negotiation processes led to a 10-fold reduction in customs duties. According to the dissertationist, the signing of the Agreement on the Establishment of the World Trade Organization in Morocco in 1994 with the participation of 81 countries and the cessation of GATT's activities since 1995 indicate the beginning of a new era in international trade law.

The author notes that international customs standards can be expressed not only in the form of standards, but also in the form of rules, norms and recommendations. Based on this point of view, the researcher has developed a comprehensive definition that includes all documents related to the customs sector: “international customs instruments and instruments are a set of norms (standards, rules and procedures), treaties (agreements, conventions and declarations), various advisory documents (collections, instructions, manuals) and tools (programs, software, systems) adopted by international and regional organizations that regulate all legal relations related to customs”. The dissertation has developed a scientifically based classification of international customs standards. According to the researcher’s classification, instruments and tools related to the customs sector

are divided into three groups depending on their legal priority and obligation, as well as their form and functions. The first group includes international regulatory documents that have an imperative nature. The documents belonging to the second group are of a dispositive nature, they are applied voluntarily and are mainly devoted to the procedure for implementing the adopted international agreements (agreements or conventions). For example, after the ratification of the Kyoto Convention, it became necessary for each of the existing customs institutions to create guidelines for their implementation in the domestic legislation of the state, focusing on their standards. The third group of tools includes programs, information systems and platform portals that manage customs operations based on information and communication technologies.

According to the author, the classification of international customs standards contributes to the scientific study of standards, opens the way to understanding the instruments and tools of the World Customs Organization, and allows analyzing the role of international customs standards in trade facilitation.

The third paragraph of the first chapter of the dissertation is devoted to the study of the concept of trade facilitation and the theory of its measures. The researcher conducted a comparative analysis of various definitions of the term trade facilitation given by international scholars (Andrew Grainger, John Wilson, Catherine Mann, Richard Baldwin, etc.).

According to the definition of the dissertation, trade facilitation is a set of processes for simplifying, harmonizing, standardizing and modernizing trade procedures. The author identified four main areas of trade facilitation measures: simplicity and transparency of procedures, digitalization and automation, harmonization with international standards, and strengthening cooperation between states and international organizations.

In the course of the research, the dissertation systematically studied the classifications of trade facilitation measures and dimensions proposed by various international organizations (WTO, WTO, ESCAP, UNCTAD) and scientists. The scientific work identified more than 60 trade facilitation measures and revealed their legal essence.

The author classified trade facilitation measures according to several criteria: by level of application - national, regional and multilateral levels; by direction - border and intra-border measures; according to function - transparency, reduction of formalities, institutional cooperation, paperless trade, cross-border paperless trade, support for small and medium-sized businesses, facilitation of agricultural trade and participation of women in trade.

The dissertation emphasizes that the study and classification of international customs standards creates an important theoretical and methodological basis for the effective implementation of the provisions of the World Trade Organization Trade Facilitation Agreement into national legislation. It is also indicated that these standards play a significant role in the development of international trade, simplification and modernization of customs procedures.

The second chapter of the dissertation is entitled "Legal assessment of the implementation of WTO TFA norms in Uzbekistan's customs law". This chapter includes three paragraphs: the methodology for implementing the WTO TFA, the analysis of the implementation of WTO TFA standards in the customs legislation

of Uzbekistan and the use of trade facilitation reports to identify priority areas for legislative reform.

The dissertation author noted that the Republic of Uzbekistan, as a full-fledged subject of international law, is currently developing cooperation with other subjects of the international community through bilateral and multilateral agreements. The researcher scientifically substantiated that the term “agreement” refers to all types of international agreements in a general sense, just like a contract, and at the same time, when naming specific documents, it is used to express current issues, international legal agreements in the economic, financial, technical and cultural spheres.

The author notes that WTO members adopted the Trade Facilitation Agreement (TFA) at the Bali Ministerial Conference in 2013. The researcher notes that this agreement includes measures for effective cooperation between customs and other border authorities in expediting the movement of goods across borders, facilitating trade, and enforcing customs standards. The dissertation examines the structure of the TFA in depth: Section I contains 12 articles on trade facilitation and customs cooperation, Section II contains 10 articles on special and differential treatment for developing and least-developed countries, and Section III contains 2 articles on institutional arrangements and final provisions.

During the study, the author analyzed the gradual implementation of obligations by developing countries, divided into categories A, B, and C. According to the author, Category A standards are “ready-made” implementation rules that do not require additional time and resources, and this category is usually preferred by developed countries. For Category B, one country must indicate specific dates, and for Category C, three countries must indicate. The researcher substantiated with scientific evidence that almost a third of developing countries implemented their obligations without requesting “technical assistance or capacity building” (TACB), while more than half failed to do so. The author showed that the set of powers, tools and measures for the implementation of agreements within the WTO and the WTO differ significantly. For example, the WTO does not have treaty enforcement tools (the work is based on voluntary compliance with treaties and recommendations) and dispute settlement mechanisms, while the WTO uses the dispute settlement mechanism as the main means of ensuring the implementation of agreements. The doctoral candidate noted that in 2021 alone, the WTO registered eight trade disputes for various reasons.

During the research, the dissertationist conducted an in-depth analysis of various forms of implementation of international treaties. Based on the definition given in legal dictionaries, the author defined implementation as “the practical fulfillment of international obligations within the state through the transformation of international legal norms into national laws and regulations.”

The dissertationist scientifically substantiated three main forms of implementation: incorporation, transformation and reference. The author noted that incorporation is understood as the literal implementation and harmonization of international legal norms in the laws of the implementing state without any changes. In transformation, the relevant norms of the international treaty are revised to a certain extent when they are adopted into national legislation (this is usually due to the need to take into account domestic legal traditions and standards

of legal technique).

The researcher substantiated with specific examples that implementation in the form of incorporation can be found in many norms in the Customs Code of Uzbekistan. For example, as stipulated in Standard 6.1 of the General Principles of the Kyoto Convention, “all goods entering or leaving the customs territory, including means of transport, shall be subject to customs control,” and it is indicated that Article 21 of the Customs Code of the Republic of Uzbekistan reflects this norm. The author also analyzed in detail the use of reference in many legislative and regulatory documents using Article 18 of the Customs Code as an example.

Based on the results of a survey conducted by the author, the dissertation scientifically substantiated the fact that many respondents noted that the introduction of international customs standards has a positive impact on customs procedures. The researcher analyzed the results of a study by Hoekman and Nikita that trade volume can increase by 15 percent when less developed countries bring their logistics and trade facilitation systems to the level of middle-income countries.

According to the thesis, the widespread use of all types of implementation forms in the customs legislation of Uzbekistan facilitates their incorporation into national legislation and creates a basis for the practical implementation of international standards. The researcher considered it appropriate to further apply the specific form of incorporation, taking into account the urgency of adapting the customs system to world standards.

The researcher deeply analyzed the great opportunities that the TFA opens up through the modernization of customs and border processes. According to the thesis, many of its technical instructions are aimed at regulating the procedures for clearing goods by border authorities. For example, countries are encouraged to adopt modern risk management approaches that prioritize inspections of high-risk cargo, introduce pre-arrival procedures for pre-declaration of goods, and implement systems for the release of goods even before the payment of duties and taxes.

The third chapter of the dissertation, entitled “Legal mechanisms for harmonization Uzbekistan’s customs law with WTO TFA standards”, studies the comparative legal analysis of the WTO TFA rules and Uzbekistan’s customs legislation, best practices and legal recommendations for harmonizing national legislation with WTO TFA standards.

The researcher noted that he conducted a study of obligations under the WTO Trade Facilitation Agreement divided into categories A, B and C. The dissertation described the categorized standards that Uzbekistan has set for itself. The author specifically noted that he started with category C obligations, which require assistance or support to build capacity first.

The dissertation analyzed that Article 1.3 “Points of inquiry” belongs to category C. In the researcher’s opinion, the State Customs Committee provides information to interested parties free of charge. In addition, the Customs Code requires customs officials to provide guidance to interested parties on customs-related issues and other matters within the jurisdiction of customs authorities. Consultations are provided free of charge, either orally, electronically or in writing.

The author indicated that the Ministry of Investment, Industry and Trade has an information center and a helpline on the facilitation of foreign trade procedures. The researcher noted that other agencies have yet to develop their own websites or helplines, and this article will be harmonized with the national legal system in 2026.

During the research, the dissertationist analyzed that Article 3 “Advance rulings” is also in category C and will be implemented until 2026. The author indicated that currently, in accordance with Section 52 of the Customs Code of the Republic of Uzbekistan, an advance ruling on the classification of goods is provided for (Articles 370-374). In the opinion of the dissertationist, an advance ruling is issued by the Customs Committee or its territorial divisions. The researcher scientifically substantiated that Uzbekistan is currently developing a system for issuing advance rulings on the origin of goods, and the only thing missing is an advance ruling on the origin. The researcher noted that in accordance with Resolution No. 762 of the Cabinet of Ministers of the Republic of Uzbekistan dated September 25, 2018, a procedure for submitting initial electronic data on goods and means of transport to the information system of customs authorities by carriers or owners of goods or persons authorized to carry goods has been introduced. The author emphasized the need to develop this process and improve the release of goods from border checkpoints.

The researcher scientifically substantiated the fact that Article 7.4 of the Customs Code of the Republic of Uzbekistan on “Risk Management” empowers customs authorities to apply a risk management system to objects of customs control (goods, vehicles, documents and persons) to determine the forms of control, as well as the levels of customs control (Articles 189 and 203). The author emphasized that for the purposes of customs risk management, preliminary information on cargo, passengers and vehicles is used (Article 206). According to the dissertation, a risk management unit has been established within the Customs Committee. The risk management policy, criteria, scope and areas of control have been determined and are being constantly revised. The specific deadline is 2027.

The researcher noted that in October 2021, a working group on TRS was established at the initiative of the State Customs Committee, which, in addition to the state customs service bodies, also included representatives of other ministries (transport, veterinary, ecological sanitation, quarantine, technical regulation, the Chamber of Commerce and Industry, the Association of Customs Brokers of Uzbekistan) (a total of 20 participants). The author noted that the TRS report will be published by November 15, 2023, and that after this study, the Uzbek customs is trying to establish a methodology for systematically and systematically reviewing the effectiveness of clearance. According to the dissertation, today the activities of authorized economic operators are carried out on the basis of the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 500 dated August 24, 2020 “On approval of the Regulation on Authorized Economic Operators”. The author scientifically substantiates that the legislative basis for authorized programs was created by revising the Customs Code, which establishes requirements, procedures and various levels of permits. The researcher noted that MRAs have been signed with the Russian Federation and China, and an MRA with Kazakhstan is in the process, and the exact implementation date is 2026.

The author proposed to include in Article 339 of the Customs Code “Security of payment of customs obligations” the definition “one of the methods of securing the payment of customs obligations is a general guarantor”. According to the researcher, to date, the types of payment of customs obligations are listed in Article 339 of the Customs Code. However, the concept of General Security, which was not defined, did not exist in the Customs Code adopted in 2016.

The dissertation proposed the following amendments to Article 347 of the Customs Code “Formation of Debt for Payment of Customs Obligations”: “If the debt for payment of customs obligations does not exceed twenty percent of the base account, it shall not be formed.” The author scientifically substantiated that this norm was proposed in order to prevent artificial debts of business entities, not to damage their payment histories and not to harm future import and export operations.

The dissertation developed proposals for the use of artificial intelligence in customs. The researcher drew attention to the fact that Ismael Kafando noted that artificial intelligence-based technologies are becoming more accessible to business organizations, which creates new opportunities for customs administrations to support their reform and modernization programs. The author scientifically substantiates the fact that artificial intelligence programs are widely used today in the USA, the UAE, European countries, and some African countries. According to the dissertation, notable applications of AI in customs operations include: product classification, X-ray image analysis, anomaly detection, targeted screening, and revenue collection.

The researcher has developed proposals for improving the single window system. The author scientifically substantiates that while the current system in Uzbekistan is currently in the early stages of development, comparative analysis shows that the legal and institutional design of single window systems in foreign jurisdictions goes beyond mere technical integration. According to the dissertation, this requires interagency coordination, harmonized legal norms, and private sector participation, thereby ensuring efficiency, transparency, and compliance in cross-border trade. The researcher noted that it would be appropriate to study the “ASEAN” program to standardize Uzbekistan’s single window system and at the same time implement the program’s capabilities to establish joint customs control in Uzbekistan.

The researcher noted that the Customs Institute offers courses such as “WTO Law” and “International Trade Law” and has introduced additional subjects such as “International Customs Standards” for licensed customs brokers and declarants. The author believes that these educational initiatives are aimed at increasing understanding of international customs clearance and inspection norms, thereby reducing miscommunication and misunderstandings between customs authorities, foreign trade participants, and the public.

CONCLUSION

The process of accession to the WTO requires Uzbekistan to fulfill obligations set forth in at least 15 agreements. The set of measures for accession to the WTO also includes the implementation of institutional reforms, the development of the international treaty-legal framework on a bilateral and

multilateral basis, further liberalization of the foreign trade regime and improvement of national legislation with consistent harmonization with international norms and rules of the WTO.

Moreover, international experts outlined high-level implementation of the WTO TFA in Uzbekistan. As part of the implementation of reforms in the field of foreign trade, an analysis of national legislation with WTO requirements was carried out and, according to the results of the analysis, the compliance with the WTO TFA was 90%.

This dissertation summarizes existing literature on the topic of trade facilitation, providing insight into the rationale, methods, and outcomes of such documents and highlighting the best practices of several developed and developing countries. Further implication is needed to determine what factors are most critical for countries to successfully implement the WTO TFA standards. As a result of the analysis, the following scientific-theoretical, and practical proposals were developed.

The provision of scientific and theoretical foundations is of particular importance in the Coordination of customs legislation of the Republic of Uzbekistan with industry-wide international standards. However, when introducing international standards and rules into national legislation, it is required to have scientific and theoretical knowledge and skills in order to interpret and define terms and concepts in it in Uzbek, to transform international norms.

I. Scientific-theoretical conclusions:

1.1 The author proposes the comprehensive definition of customs terms, such as “International customs instruments and tools”, its classification, and “General provision of payment of customs duties” which are essential for ensuring legal certainty and consistency with international norms. These definitions not only enhance the clarity of the legal provisions but also strengthen Uzbekistan’s commitment to aligning its legal frameworks with WTO standards, which had previously been an underdeveloped area in national customs law.

1.2 WTO TFA standards play an important role in trade facilitation, and implementing its standards and recommended standards into national legislation to improve the legal framework remains an urgent issue. For this reason, the existing standards must be classified into existing, partially implemented, and not implemented categories, and the partially implemented and not implemented standards and recommended standards must be analyzed.

1.3 Simplification, standardization, harmonization, and unification are the functions of trade facilitation. Therefore, it is based on the need to harmonize the interpretation of the terms in the Customs Code and other documents in our national customs legislation based on the “Dictionary of International Customs Terms” which is common to all documents related to the customs field published in 2018 by the World Customs Organization.

1.4 The implementation status of Uzbekistan to WTO TFA is drafted as a table according to the official statistics from Customs Committee of Uzbekistan. A detailed analysis of the work carried out in Uzbekistan and the legal documents adopted by our republic based on each trade facilitation standard was conducted.

II. Practical proposals on developing the international legal regulation of trade facilitation standards and coordinating national legislation with the provisions of the WTO Trade Facilitation Agreement before the Republic of Uzbekistan's accession to the WTO:

2.1 It is proposed that Uzbekistan develop a consolidated Trade Facilitation Law, integrating the core principles of the WTO TFA, including transparency, simplification of procedures, digitalization, and cooperation among border agencies. Codification will elevate the legal status of trade facilitation commitments and provide a stable foundation for their implementation, in accordance with Articles 1–12 of the TFA. This would also strengthen the domestic enforceability of international obligations.

2.2 National legislation should provide for mandatory publication and notification mechanisms in both Uzbek and English, and require all agencies to publish trade-related measures in accordance with TFA Articles 1–2. Integrating WTO transparency standards into national law will ensure predictability for traders and facilitate the implementation of WTO commitments. It also aligns with the principle of legal certainty in administrative law.

2.3 It is proposed that WTO Members consider negotiating a TFA-specific protocol or interpretative guidance that strengthens the implementation and dispute resolution mechanisms under the TFA, especially regarding capacity-building and technical assistance obligations in Articles 21–22. The current WTO Dispute Settlement System may not fully address implementation challenges of TFA obligations in developing and least-developed countries. A dedicated legal instrument could introduce more flexible, consultative, and phased enforcement mechanisms. While there is no formal TFA-specific interpretative protocol, the WTO's Committee on Trade Facilitation, the TFA Facility, and relevant international bodies provide a growing body of soft interpretative guidance that member states and acceding countries (like Uzbekistan) can rely on.

2.4 Introduce legal education programs and professional training for customs officials, judges, and legislators focusing on international trade law and WTO TFA provisions, in cooperation with WCO, WTO, and UNCITRAL. Legal harmonization requires institutional and human capacity. Strengthening academic and professional understanding of trade facilitation law will foster long-term compliance and sustainable legal reform.

III. Legislative recommendations on the harmonization of national legislation with the WTO Trade Facilitation Agreement:

3.1. Article 7 of the trade relief agreement of the World Trade Organization to implement the standards of commodity issuance and formalization, 3.1, 3.2, 3.3, the Customs Code is proposed to include the following general provisions:

“General provision of payment of customs duties.

If several customs operations are carried out by the same person in a certain period, the general provision of payment of customs duties can be provided for to ensure the payment of customs duties arising during the execution of all such customs operations, except for the methods specified in the second and sixth paragraphs of Article 339 of this code.

The customs authority accepts the general provision of payment of customs

duties if customs duties can be levied by this customs authority at the expense of such provision.

The main provision of payment of customs duties is provided to the Customs Authority, which disposes of goods.

The payer provides the general provision of payment of customs duties under one or more obligations to ensure the payment of customs duties arising in cases established by articles 336, 337 and 338 of this code.

The general provision of payment of customs duties is accepted by the customs authorities for the period specified in the applicant's application. In this case, the validity period of the general provision of payment of customs duties must exceed the deadlines for the Fulfillment by the payer of obligations to ensure the payment of customs duties arising within the period specified in the application of the payer.

The procedure for applying the general provision of payment of customs duties is determined by the Customs Committee under the Ministry of Economy and finance of the Republic of Uzbekistan”

3.2. Article 7 of the trade relief agreement of the World Trade Organization to implement the standards of the issuance and formalization of goods, 3.1, 3.2, 3.3, the proposal to supplement Article 347 of the Customs Code of the Republic of Uzbekistan with the third part of the following content

“If the debt on payment of customs duties does not exceed twenty percent of the amount of the base calculation, it will not be formed”

3.3. Also, a proposal is made to supplement the Customs Code of the Republic of Uzbekistan with article 271¹ of the following content:

“The expulsion of goods when a customs examination is appointed.

The discharge of goods until the receipt of the results of the customs examination appointed before the discharge of goods is carried out by the customs authority if the payment of customs duties is provided for the amount accrued in the customs cargo declaration, and according to the results of the customs examination, the payment of customs duties must be additionally paid.

Signs indicating that prohibitions and restrictions may apply to goods have been identified by customs authorities and the goods will not be expelled unless evidence of compliance is provided by the declarant”.

3.4. The proposal to supplement article 294 of the Customs Code of the Republic of Uzbekistan with the second part of the following content improving customs procedures:

“Cases of violations of customs legislation are not identified, the release of free circulation (import) in relation to goods not placed in the customs regime or placed in another customs regime, in the following cases, the obligation to pay customs duties does not arise or paid customs duties must be returned:

if such goods were transferred or destroyed into public ownership or brought to a state of loss of its consumer properties;

if such goods were destroyed or irrevocably lost because of an accident or the effects of invincible power. These cases of destruction or loss must be confirmed by an authorized person and an authorized public body;

in the event of a natural decrease in such goods, a state of natural decrease in this must be approved by an authorized person and an authorized state body”.

**НАУЧНЫЙ СОВЕТ DSc. 07/03.06.2023. Уч.22.04 ПО ПРИСУЖДЕНИЮ
УЧЕНЫХ СТЕПЕНЕЙ ПРИ ТАШКЕНТСКОМ ГОСУДАРСТВЕННОМ
ЮРИДИЧЕСКОМ УНИВЕРСИТЕТЕ**

**ТАШКЕНТСКИЙ ГОСУДАРСТВЕННЫЙ ЮРИДИЧЕСКИЙ
УНИВЕРСИТЕТ**

ШЕРМАМАТОВА МАФТУНА ШОКИР КИЗИ

**ИМПЛЕМЕНТАЦИЯ СТАНДАРТОВ СУПТ ВТО В ТАМОЖЕННОЕ
ЗАКОНОДАТЕЛЬСТВО УЗБЕКИСТАНА**

12.00.10 – Международное право

АВТОРЕФЕРАТ
диссертации доктора философии (PhD) юридическим наукам

Ташкент – 2025

Тема диссертации доктора философии (PhD) зарегистрирована Высшей аттестационной комиссией при Министерстве высшего образования, науки и инноваций Республики Узбекистан под номером B2024.3PhD/Yu1584.

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ВВЕДЕНИЕ (Аннотация диссертации доктора философии (PhD))

Целью исследования является изучение уровня соответствия таможенного законодательства Узбекистана Соглашению ВТО об упрощении процедур торговли и разработка научно-практических предложений, рекомендаций и заключений, направленных на полную и эффективную реализацию стандартов СУПТ в национальной таможенной системе.

Объектом исследования является система отношений, связанных с оценкой влияния внедрения Соглашения Всемирной торговой организации по упрощению процедур торговли (СУПТ) в таможенное законодательство Республики Узбекистан.

Научная новизна исследования заключается в следующем:

разработано научно обоснованное определение понятия международных инструментов и средств в области таможенного дела, а именно: «Международные таможенные инструменты и средства представляют собой совокупность норм (стандартов, правил и процедур), договоров (соглашений, конвенций и деклараций), различных рекомендательных документов (компендиумов, руководств, пособий), передовых технологий и информационных систем, принятых международными и региональными организациями для регулирования всех таможенных правоотношений»;

обоснована необходимость дополнения статьи 3 Закона Республики Узбекистан «О государственной таможенной службе» «Основные задачи таможенных органов» пунктом «...разработка рекомендаций по упрощению торговли и осуществление необходимых мер»;

обоснована необходимость внедрения института генерального обеспечения уплаты таможенных платежей, то есть в целях имплементации стандартов 3.1, 3.2, 3.3 статьи 7 Соглашения ВТО по упрощению процедур торговли разработан механизм предоставления единого генерального обеспечения для обеспечения уплаты всех таможенных платежей в случаях осуществления нескольких таможенных операций;

в целях имплементации стандартов 3.1, 3.2, 3.3 статьи 7 Соглашения ВТО по упрощению процедур торговли определены условия и меры обеспечения выпуска товаров до получения результатов таможенной экспертизы и обоснована необходимость внедрения правового механизма выпуска товаров при назначении таможенной экспертизы;

определены случаи, когда товары переданы в государственную собственность, уничтожены, повреждены в результате аварии или естественной убыли, и обоснована необходимость расширения случаев, когда не возникает обязанность по уплате таможенных платежей или подлежат возврату уплаченные таможенные платежи в целях имплементации стандартов 3.1, 3.2, 3.3 статьи 7 Соглашения ВТО по упрощению процедур торговли;

в целях имплементации стандартов 3.1, 3.2, 3.3 статьи 7 Соглашения ВТО по упрощению процедур торговли разработано предложение об установлении положения, согласно которому задолженность по уплате

таможенных платежей не образуется, если она не превышает двадцати процентов базовой расчетной величины, и обоснована необходимость установления порога, при котором не образуется задолженность по таможенным платежам.

Внедрение результатов исследования. На основе полученных научных результатов по имплементации стандартов Соглашения ВТО по упрощению процедур торговли в таможенное законодательство Узбекистана:

предложение по определению понятия международных инструментов и средств в области таможенного дела было использовано в деятельности Таможенного института при Таможенном комитете при Министерстве экономики и финансов Республики Узбекистан и нашло свое отражение в учебном пособии «Международное таможенное право (международные таможенные стандарты)» (зарегистрировано в O'R OTFIV за №333-079 от 06.09.2024) в таких темах, как определение понятия международных таможенных стандартов, классификация международных таможенных стандартов, источники международного таможенного права и методы имплементации международных правовых документов (справка Таможенного комитета при Министерстве экономики и финансов Республики Узбекистан от 6 февраля 2025 года №13/04-25-00160). Реализация данного предложения послужила формированию и развитию знаний будущих специалистов и сотрудников таможенных органов в области международного таможенного права, в частности, международных таможенных стандартов;

предложение о дополнении статьи 3 Закона Республики Узбекистан «О государственной таможенной службе» «Основные задачи таможенных органов» пунктом «...разработка рекомендаций по упрощению торговли и осуществление необходимых мер» было принято в масштабе Таможенного института при Таможенном комитете при Министерстве экономики и финансов Республики Узбекистан и использовано в законотворческой деятельности (справка Таможенного института при Таможенном комитете при Министерстве экономики и финансов Республики Узбекистан от 11 января 2025 года №25/19-25-015). Реализация данного предложения послужила расширению полномочий таможенных органов в сфере упрощения торговли;

предложение о внедрении института генерального обеспечения уплаты таможенных платежей нашло свое отражение в дополнении Таможенного кодекса статьей 339¹ на основании статьи 1 Закона Республики Узбекистан №ОРК-913 от 27 февраля 2024 года «О внесении изменений и дополнений в Таможенный кодекс Республики Узбекистан, направленных на дальнейшее совершенствование таможенных процедур» (справка Комитета по предпринимательству, развитию конкуренции и промышленности Законодательной палаты Олий Мажлиса Республики Узбекистан от 28 февраля 2025 года №04/7-10-2). В результате реализации данного предложения был внедрен механизм единого генерального обеспечения для

множественных таможенных операций и упрощен процесс уплаты таможенных платежей участниками торговли;

предложение о внедрении механизма выпуска товаров при назначении таможенной экспертизы было учтено при дополнении Таможенного кодекса статьей 271¹ на основании статьи 1 Закона Республики Узбекистан №ОРК-913 от 27 февраля 2024 года «О внесении изменений и дополнений в Таможенный кодекс Республики Узбекистан, направленных на дальнейшее совершенствование таможенных процедур» (справка Комитета по предпринимательству, развитию конкуренции и промышленности Законодательной палаты Олий Мажлиса Республики Узбекистан от 28 февраля 2025 года №04/7-10-2). В результате был усовершенствован механизм оперативного выпуска товаров и сокращены временные затраты участников торговли;

предложение о расширении случаев, когда не возникает обязанность по уплате таможенных платежей, было использовано при дополнении Таможенного кодекса второй частью статьи 294 на основании статьи 1 Закона Республики Узбекистан №ОРК-913 от 27 февраля 2024 года «О внесении изменений и дополнений в Таможенный кодекс Республики Узбекистан, направленных на дальнейшее совершенствование таможенных процедур» (справка Комитета по предпринимательству, развитию конкуренции и промышленности Законодательной палаты Олий Мажлиса Республики Узбекистан от 28 февраля 2025 года №04/7-10-2). Реализация данного предложения послужила расширению мер по упрощению торговли и укреплению правовой защиты участников торговли;

предложение об установлении порога, при котором не образуется задолженность по таможенным платежам, было учтено при дополнении Таможенного кодекса третьей частью статьи 347 на основании статьи 1 Закона Республики Узбекистан №ОРК-913 от 27 февраля 2024 года «О внесении изменений и дополнений в Таможенный кодекс Республики Узбекистан, направленных на дальнейшее совершенствование таможенных процедур» (справка Комитета по предпринимательству, развитию конкуренции и промышленности Законодательной палаты Олий Мажлиса Республики Узбекистан от 28 февраля 2025 года №04/7-10-2). В результате было установлено, что задолженность по таможенным платежам не образуется, если она не превышает двадцати процентов базовой расчетной величины, и созданы удобства для участников торговли.

Структура и объем данной диссертации. Структура диссертации состоит из введения, трех глав, заключения, списка литературы и приложения. Объем диссертации составляет 119 страниц.

ЭЪЛОН ҚИЛИНГАН ИШЛАР РЎЙХАТИ
LIST OF PUBLISHED WORKS
СПИСОК ОПУБЛИКОВАННЫХ РАБОТ

I part (I бўлим; I часть)

1. Shermamatova. M.SH. “Возможности и проблемы реализации Соглашения Всемирной торговой организации об упрощении процедур торговли в Республике Узбекистан” ilmiy maqola// Вестник Российской таможенной академии. Подписано в печать 26.12.2024 Моск. обл., г. Люберцы, Комсомольский пр-т, д. 4. 170-178 betlar. (12.00.00);

2. Shermamatova. M.SH. The role of foreign experience in the implementation of international standards regarding the customs system into the national law of Uzbekistan // Demokratlashtirish va inson huquqlari jurnali-Toshkent: 4/2022. B. 82-88. (12.00.00);

3. Shermamatova. M.SH. Bojxona sohasiga oid xalqaro standartlarni O‘zbekiston milliy qonunchiligiga joriy etishda xalqaro tajribaning o‘rni // O‘zbekiston bojxona axborotnomasi-Toshkent: 2023. Maxsus son. B. 27-31. (12.00.00);

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II part (II бўлим; II часть)

8. Шермаматова. М.Ш. Роль зарубежного опыта во внедрении международных стандартов таможенной системе в национальное законодательство Узбекистана // Национальная правовая система Республики Таджикистан и стран СНГ: анализ тенденций и перспектив развития. X Международная научно-практическая конференция (Душанбе, 28 октября 2022 г.) Б. 136-141.

9. Шермаматова. М.Ш. Ўзбекистон божхона тизимини ривожлантиришда Европа Иттифоқи давлатлари божхона органлари тажрибасини қўллаш имкониятлари // “O‘zbekiston – Yevropa Ittifoqi

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13. Shermamatova. M.Sh. International standards in customs: current situation // "Moliya bozorini rivojlantirishning ustuvor yo'nalishlari, zamonaviy tendensiyalari va istiqbollari" mavzusidagi III respublika ilmiy-amaliy konferensiyasi. Toshkent Davlat Iqtisodiyot Universiteti. Toshkent: 2024. B.52-55.

14. Shermamatova. M.Sh. Bojxona sohasi kadrlarini tayyorlashda xalqaro standartlarning o'rnini // "O'zbekistonda inklyuziv o'sish va barqaror rivojlanish istiqbollari: ijtimoiy – iqtisodiy sohada strategiyani ishlab chiqish" xalqaro anjuman materiallari. O'zbekiston Respublikasi Oliy ta'lim, fan va innovatsiyalar vazirligi. Toshkent: 2024. B. 274-279.

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