



THEORETICAL BASIS OF CUSTOMS CONTROL

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Article history:	Abstract:
Received: August 8 th 2022 Accepted: September 8 th 2022 Published: October 13 th 2022	The article examines the concept of customs control through the prism of the scientific direction of customs. Scientific opinions of researchers are stated, and also the author's definition of customs control is given.
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The transition of the Republic of Uzbekistan to a market model of the economy entailed the intensification of economic relations, in particular in foreign economic activity. Among the important and promising areas of scientific research in the field of customs law, one can single out issues related to the procedure of customs control.

However, in our opinion, the very concept of customs control and its legal essence have not been sufficiently studied, since, as a rule, the attention of researchers is paid to specific forms and practical aspects of customs control. In the legal literature, interest in the status and content of the concept of customs control has existed for many years. Customs control is defined from different points of view, which is explained by the diversity of this phenomenon. Researchers consider customs control through the prism of a certain scientific direction.

The customs authorities have historically been characterized by the features and characteristics of fiscal, law enforcement and control bodies. Customs control, of course, determines the basic essence of the system of customs authorities of the Republic of Uzbekistan at all its levels.

Customs control is one of the basic concepts in the field of customs regulation, available in a narrow and broad interpretation. Let's define the concept of customs control as one of the main institutions of customs and its place in the system of state control.

Customs control as an independent object of research was considered in the works of many scientists [1].

Of particular note are the works of the authors who argue the provisions on customs control, within the framework of the doctrine of the so-called "service customs", which has become widespread in recent years [2].

The complexity and versatility of the concept of customs control is associated, first of all, with a wide system of tasks and functions of customs authorities at the present stage of development of

integration processes, a combination of fiscal, regulatory and control and supervisory activities in them. In turn, the development of the theoretical and organizational and legal foundations of customs control as a type of state control is associated with the processes of improving the activities of the entire system of customs authorities.

This circumstance predetermines the fact that the role of control in the customs sphere is manifested as a result of the practical use of special functions assigned to the authorized bodies of state power, which implement them in the interests of increasing the efficiency of using the economic resources of the state. Adequate reflection of the relationship of these functions in law, in the creation of the relevant control bodies, in the regulation of their activities creates the necessary legal basis for the effective activity of state control in the customs sphere.

Thus, customs control is one of the types of state control. At the same time, the concepts of "state control in the customs sphere" and "customs control" are similar in meaning, but not identical.

We must agree with the position of individual researchers that control in the field of customs is a more voluminous category than customs control [3].

A.A. Kosov gives a definition of the concept of "customs control", which is close to the formulation of the legislator. In his opinion, customs control is a specialized control and supervisory activity of customs authorities, carried out on a systematic basis in order to ensure compliance with the customs legislation of the Russian Federation and regulatory legal acts issued on its basis and in execution, as well as improving customs regulation in order to implement tasks in in the field of customs, increasing the efficiency and optimization of the activities of customs authorities [4].

N.V. Terekhov rightly notes that customs control is one of the main institutions of customs law as a complex branch of the legislation of the Russian Federation [5].



Some researchers consider customs control not as a function of customs authorities, but "as one of the functions of management in the field of customs, aimed at detecting and eliminating deviations in the functioning of the system from regulatory requirements, as well as identifying the reasons for such deviations and improving the regulatory regulation, which is the most important guarantee of establishing the rule of law in the customs business" [6].

In our opinion, customs control is one of the most important state functions carried out by customs authorities as executive bodies. The main ways to ensure the legality of the implementation of administrative-public activities are state control and state supervision.

Customs control as a set of measures carried out by customs authorities in order to ensure compliance with customs legislation, control over the implementation of which is entrusted to customs authorities, acts primarily as one of the types of state control.

According to V.V. Makrusev, the modern customs system implements the state functions of regulation and control of Russia's foreign economic activity.

It has two distinct organizational levels of administration. At the first level, the ideology, policy, goals, economic mechanisms and strategy of customs are formed.

On the second, organizational and technological tools are created and functioned for their practical implementation [7].

Let's consider the concept of customs control, contained in the current national customs legislation and at the international level.

Article 4 of the Customs Code of the CU contains a definition of the term customs control in a broad sense, that is, customs control is a set of measures carried out by customs authorities, including using a risk management system, in order to ensure compliance with the customs legislation of the Customs Union and the legislation of the Member States of the Customs Union [8].

One way or another, any actions of the customs authorities can be linked to this interpretation of the concept of "customs control". In order to concretize the terminology, we will also formulate a definition in a narrow sense, relying on the general content of the Customs Code of the CU and section 3, in particular, customs control is a set of actions to ensure verification carried out in a legal form and

sufficient to comply with customs legislation or identify possible violations [9].

A similar definition of customs control is contained in the International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto Convention). So, according to Chapter 2 of the General Annex to it, "customs control" means the measures applied by the customs service to ensure compliance with customs legislation [10].

The definition of customs control has changed and developed along with the customs legislation in the Republic of Uzbekistan.

In the 1997 Customs Code, in section I, article 7, the concept of customs control was given as a set of measures carried out by customs authorities in order to ensure compliance with legislation and international treaties. Over time, in 2016, a new customs code was adopted to simplify and facilitate customs procedures, as well as to introduce international standards. Accordingly, the concept of customs control given in the new Customs Code was also changed to conduct customs control using a risk management system.

According to section I, chapter 3, article 21 of the Customs Code of the Republic of Uzbekistan, customs control is a set of measures carried out by customs authorities, including using a risk management system, to ensure compliance with legislation and international treaties of the Republic of Uzbekistan [11].

If we look at the definition of the concept of customs control in the current Customs Code of the Republic of Uzbekistan, we will see that this is a set of actions that must be taken in accordance with the legislation of the Republic of Uzbekistan and international agreements.

In this case, it should be noted that the legislation and international treaties of the Republic of Uzbekistan regulate all areas and areas. In this regard, if we pay attention to the definition of customs control in the above international standards, then they define customs control as a set of measures that must be taken to comply with customs legislation and the implementation of international agreements in the field of customs of the Republic of Uzbekistan.

Taking into account the above, we propose to supplement the concept of "customs control" in our national legislation as follows: "Customs control - measures taken by customs authorities to ensure compliance with customs legislation and international agreements in the field of customs, including a risk management system" [12].



Historically, the rules for the implementation of customs control were formed within the framework of national legal systems. Each state established its own customs control rules based on national interests and needs.

The uniform and long-term application by individual states of identical in content national rules and the requirement to observe the principle of reciprocity in interstate relations led to the formation of international legal customs related to the most important aspects of customs control.

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