

bank kreditlarini ustun ko’rayotganligi, firibgarlikka qarshi chora-tadbirlarni kuchaytirish, xavflarni boshqarish tizimini takomillashtirish, moliyaviy savodxonlikni oshirish, texnologik infratuzilmani rivojlantirish kabilarni alohida qayd etib o’tish lozim. Bu esa, mamlakatimizda qimmatli qog’ozlar bozorini jadal rivojlanishi va amal qilish mexanizmini takomillashtirishga doir xalqaro tajribalarni tahlil qilgan holda ham nazariy, ham amaliy tadqiqotlarni olib borish maqsadga muvofiqligini ko’rsatmoqda.

INTERNATIONAL STANDARDS IN CUSTOMS: CURRENT SITUATION

Shermamatova Maftuna Shokir kizi

Independent applicant of degree doctor of philosophy (PhD) in the field of legal sciences. Lecturer at the Department of General Legal Sciences. Customs Institute of the Customs Committee of the Republic of Uzbekistan.

Due to globalization and economic integration, international customs organizations are paying special attention to trade facilitation. Simplification of customs procedures provides benefits both the business community and governments. The implementation of the standards defined in international documents into national legislation contributes to facilitate trade. On December 21, 2020, many standards of the convention began to be introduced through the law on the accession of the Republic of Uzbekistan to the international convention ‘On Simplification and Harmonization of Customs Procedures’. Even before the adoption of this convention officially, many customs institutions such as customs audit, risk management system, competent economic operator, pre-declaration, single window were implemented in Uzbekistan. The implementation of international customs standards on the basis of foreign experience rose to a new level precisely after Kyoto joined the convention and accelerated the measures of accession to the World Trade Organization. According to M. Ansel (1981), foreign experience allows lawyers to discover new ideas, to know the legal system of their country better, to determine its specific aspects by comparing it with other systems¹⁰. The importance of the international standards and foreign practice has been mentioned in the works of G.Valantiejus, S.Khalipov, S.Mozer and M. Kadyrkulov, L.Melnikovova and S.Voronin, V.Zasko, A.Raykova, S.Perepolkin and etc. Despite the fact that many scientific studies have been carried out on improving the customs sphere on the basis of international experience and standards, there are few studies on customs of Central Asian countries, including Uzbekistan.

Implementation measures of Trade Facilitation can be divided into 3 categories:

¹⁰ Ансель М. Методологические проблемы сравнительного права // Очерки сравнительного права. – М., 1981. – С 36-87. Б.И.Эгамбердиев. Improving the activities of internal affairs bodies regarding migration processes. Dissertation. Tashkent 2021.

- not implemented;
- partly implemented;
- fully implemented.

According to the World Customs Organization (WCO), Uzbekistan has implemented 63% of the General Annex and 83% of the Specific Annexes of the WCO Revised Kyoto Convention, which are considered to be the global standard for customs procedures. **(63% + 83%) / 2 = 73%** Uzbekistan is still working to implement the remaining standards, but it has made significant progress in recent years.¹¹ As mentioned above, the issue of harmonizing international customs standards with our national legislation is becoming more urgent. From this point of view, it is appropriate to study foreign experience by analyzing the following aspects. First, studying the international organizations that Uzbekistan is a member of and plans to become a member of; secondly, search for all customs legal documents accepted by these organizations; thirdly, to study the conventions and agreements that Uzbekistan has accepted and is a member of. Uzbekistan is considered an observer of Eurasian economic union, and now 70% of 108 measures envisaged in the plan have been implemented¹². Customs reform has been identified as a key priority for the government of Uzbekistan as it seeks to improve its trade competitiveness and attract the foreign investment. The country's customs administration is currently undergoing a major transformation, with the aim of aligning its procedures and practices with international standards. Due to the fact that mainly Russian-language literature and only official, binding international norms were used in the reform of the customs administration of Uzbekistan, there are difficulties in implementing the elements of trade facilitation.

Therefore, the purpose of the study is to review the experience of countries that have improved the customs sector by studying the main and supporting documents of the World Customs Organization. Research results include scientific innovation, conceptual ideas and suggestions for customs improvement. Considering the large number of conventions and agreements that need to be implemented into our legislation, the article is limited to the study of the Kyoto Convention, which constitutes the main part of the World Customs Organization standards, and the Trade Facilitation Agreement, which is a condition for membership in the World Trade Organization. We can study the manifestation of the first criteria in the norms regulating customs issues in the international arena in two stages:

I. Negotiations and documents within GATT and Customs Cooperation Council

II. International standards of the World Trade Organization and the World Customs Organization

¹¹ Internet source: <https://www.wcoomd.org/en> (Application date: 03.11.2023)

¹² Internet source: <https://eec.eaeunion.org/en/news/eaes-uzbekistan-sotrudnichestvo-v-tselyakh-narashchivaniya-torgovo-ekonomicheskikh-svyazey/> (Application date: 03.11.2023)

An international document in which international customs standards are clearly manifested is the Trade Facilitation Agreement. A trade facilitation agreement consists of customs standards, which are evaluated according to the degree of implementation of these standards. We can see such standards in the Kyoto Convention, SAFE framework standards, European Union standards. In addition, there are instruments and tools of WCO. They determine the mechanism of operation of standards set in agreements and contracts. These include guidelines, compendiums, manuals, instructions, references, models, templates, FAQs, etc. As a main international legal documents, we will explore The TFA agreement and Revised Kyoto convention.

There are many documents reflecting customs standards in international customs law, and in this study, the Revised Kyoto Convention and WTO Trade Facilitation Agreement standards are limited to a comparative study. More than 80% of these standards, which help to improve the activities of customs authorities and facilitate trade, are implemented and partially implemented.

Recommendations for improving customs system in Uzbekistan according to international standards:

- Aligning customs code with RKC: Ongoing efforts to revise the Uzbek customs code should prioritize full compliance with RKC standards.

Also, we consider it appropriate to coordinate the interpretation of the terms in the Customs Code and other documents of our national customs legislation based on the ‘Dictionary of International Customs Terms’ common to all customs related documents published by the World Customs Organization in 2018.

- Enhancing transparency and predictability: Uzbekistan can improve transparency by fully publishing trade-related information online and strengthen predictability by addressing remaining challenges in areas like efficiency, simplification, and harmonization.

Especially, ‘single window facilitates trader access to finance’ measure can be implemented in this purpose. Making trade information more open and restructuring interface user friendly will help to facilitation.

- Developing and utilize EDI system: The Electronic Data Interchange (EDI) system for customs declarations and documents requires further development and training for effective utilization.

Moreover, strengthening risk management system: the existing risk management system needs to be strengthened for more effective application. Also, improving customs cooperation will be one of the directions for reforms: Active participation in dispute settlement mechanisms and information sharing with other customs administrations can further enhance trade facilitation. Overall, the research suggests that continued efforts to implement international customs standards, particularly the RKC and TFA, hold significant potential to further improve trade facilitation in Uzbekistan and boost its trade competitiveness.

References:

1. Ансель М. Методологические проблемы сравнительного права // Очерки сравнительного права. – М., 1981. – С 36-87. Б.И.Эгамбердиев. Improving the activities of internal affairs bodies regarding migration processes. Dissertation. Tashkent 2021.
2. Internet source: <https://www.untfsurvey.org/compare-measures> (Application date: 03.11.2023)
3. Internet source: UN Global Survey on Digital and Sustainable Trade Facilitation. 2023
<https://www.untfsurvey.org/compare-economies?id=UZB&year=2023&op=1&group=17%2C22%2C24&measures=197%2C219%2C221%2C229%2C230%2C233%2C234%2C242%2C253%2C254%2C255%2C256> (Application date: 03.11.2023)
4. Internet source: https://www.wto.org/english/thewto_e/acc_e/a1_ouzbekistan_e.htm (Application date: 03.11.2023)
5. Internet source: <https://www.wcoomd.org/en> (Application date: 03.11.2023)
6. Internet source: <https://www.un.org/ru/about-us/member-states> (Application date: 03.11.2023)
7. Internet source: <https://www.wcoomd.org/en/about-us/wco-members/membership.aspx> (Application date: 03.11.2023)
8. Internet source: <https://e-cis.info/page/3793/> (Application date: 03.11.2023)
9. Internet source: <http://eng.sectesco.org/cooperation/20170110/192193.html> (Application date: 03.11.2023)
10. Internet source: <https://mfa.uz/uz/pages/uzbekistan-and-international-organizations> (Application date: 03.11.2023)

YASHIL IQTISODIYOT SHAROITIDA KAPITAL BOZORINI O‘RNI

Sultonov Javoxir Zaylobidin o‘g‘li

*Toshkent davlat iqtisodiyot universiteti,
Magistratura va kechki ta‘lim fakulteti talabasi*

O‘zbekiston kapital bozorlari yillar davomida turli xil rivojlanishlarni boshdan kechirmoqda. Tarixan kapital bozorlari odatda asrlar davomida mavjud bo‘lgan aksiya bozorlari deb ham yuritiladi. Kapital bozori subyektlarining investitsion faolligi iqtisodiyotning jadal rivojlanishining muhim omili sanaladi[1].

Bozorning ishlash tizimi, mol-mulk sinflari, almashinuvlar doirasi vaqt o‘tishi bilan rivojlanmoqda. O‘zgarishlar investorlar va bozor ishtirokchilarining qulayligiga ko‘ra bosqichma-bosqich rivojlandi. Shuningdek, bugungi kunda bozor ishtirokchilarining pul imtiyozlarini olish maqsadida ma‘lumotlardan haddan tashqari foydalanishiga yo‘l qo‘ymaslik maqsadida, butun dunyo bo‘ylab qimmatli qog‘ozlarni tartibga solish organlari bunday harakatlarni kamaytirishning kuzatuv usullariga ega.

Hozirgi rivojlanayotgan davlatlar iqtisodiyot arsenalida barqaror rivojlanish maqsadlarining bir nechta yo‘nalishlari, ya‘ni shaharlar va aholi yashash punktlarining ochiqligi, xavfsizligi va ekologik barqarorligini ta‘minlash hamda iqlim o‘zgarishi va uning oqibatlariga qarshi kurashish bo‘yicha tezkor choralarni qabul qilish yuzasidan keng ko‘lamli islohotlar amalga oshirilmoqda [2].

“Yashil” iqtisodiyotning ijtimoiy va ekologik zarurati sifatida aytish mumkinki, insoniyat oxirgi o‘n yillikda tabiiy resurslarning kamayishi, tabiiy ofatlar, turli ijtimoiy-siyosiy o‘yinlar, fuqarolarning tabiatga bo‘lgan e‘tiborining pasayishi, daraxtlar va o‘rmonlarning qisqarishi shu bilan birga ekologik