



IMPORTANT ASPECTS OF IMPROVING THE CUSTOMS AUDIT IN THE ACTIVITY OF CUSTOMS AUTHORITIES

Past success is no guarantee of the future.

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Abstract:

In this article, the importance of digitalization of the activities of the customs system of Uzbekistan, the wide opportunities created for the subjects of foreign economic activity in the implementation of customs control in the system, as well as the importance of the automated information system of customs audit and scientific proposals and recommendations for its improvement are highlighted.

Keywords: customs activity, digitalization, customs control, customs audit, authorized person, cameral customs audit, mobile customs audit, customs body, official person, customs warehouse, duty-free trade shop, free warehouse, declaration.

Introduction

Today, in the comprehensive consistent policy of our country, special importance is attached to supporting entrepreneurs and providing them with decent living conditions, creating a solid foundation for systematic economic development and development. The development of entrepreneurship in our country, the emergence of various forms of ownership, external and internal economic integration, and the movement of interstate investments, in turn, require the creation of new forms of financial control.

It is worth noting that, in this regard, in our country, as in other countries, great importance is attached to increasing the effectiveness and efficiency of the use of budget funds. In this regard, according to the Decree of the President of the Republic of Uzbekistan dated January 28, 2022





"On the development strategy of New Uzbekistan for 2022-2026" No. PF-60[1], liberalization of foreign trade, tax and financial policy, support for entrepreneurship in the reform of the national economy and the need to guarantee the inviolability of private property, to organize deep processing of agricultural products, as well as to further increase the well-being of our people based on the principle of "For Human Value" in the following years, to transform economic sectors priority directions of reforms aimed at rapid development of entrepreneurship, unconditional provision of human rights and interests, and formation of an active civil society have been determined.

Ensuring macroeconomic stability and gradually reducing the annual inflation rate, reducing the state budget deficit is an important tool for the rapid development and high growth of our country's economy.

In this regard, the correct distribution of budget funds and their effective use, as well as ensuring timely collection of funds charged to the budget by tax and customs authorities, are of great importance. Of course, in this regard, the role of the customs audit in controlling the movement of these funds is of great importance.

Review of scientific literature

It is known that one of the main tasks of the customs authorities of Uzbekistan, like other countries, is to speed up the processes of import and export clearance or shorten the clearance rules. After the goods of the subject of foreign economic activity are released for free circulation, the customs authorities have the right to check the commercial documents of goods related to import and export operations in order to make sure of the accuracy of the information reflected in the declaration. Such inspections can be carried out on the basis of relevant documents at the warehouses and sales addresses of importers and exporters or legal entities that enter into direct economic relations with them for commercial purposes. Also, the customs authorities can directly check the goods themselves.

Customs audit consists in confirming the level of conformity of the information reflected in the activity about the goods declared by the importer or exporter to the customs legislation and conditions and the customs regimes and processes of the customs authorities.

The analysis of existing theoretical research and practical data on the topic shows that some scientists and groups of researchers recognize it as a measure, while others try to explain it as a process. Others describe it as a form of customs control. Others propose an authorial approach to it from the terminological point of view (Table 1).





1.	O.E. Kudryavtsev, V. V. Solovyov, I. V. Solovyeva	Customs audit is a form of customs control, and represents a systematic process of collecting and evaluating the information declared during the customs clearance of goods in order to determine the level of compliance with the law.
2.	A. A. Berzan	Customs audit is a set of interrelated and complex measures carried out by customs authorities to assess the financial activity of the organization in order to ensure compliance with the law in relation to goods that have crossed the customs border.
3.	A. V. Agapova	The purpose of conducting a customs audit is to form an opinion on the veracity of the information contained in the customs declaration and to determine the possibility of violations of the customs legislation.
4.	S. Aripov	The system of application of the customs tariff and other customs fees in the customs legislation, including the improvement of the correct determination of the customs value of goods, leads to an increase in the efficiency of payments from each customs activity.

It should be noted that Sh.O'.Azizov [4], in his scientific research, for the first time conducted research on the role and importance of customs audit as a financial control in the customs system and the necessity of its organization, improvement of methodology and creation of a modern mechanism of customs audit in the customs system of Uzbekistan .

It is necessary to start from the approaches in the opinions of the above scientists, clarifying the system that, in our opinion, directly implements this process. That is, in most sources, the customs audit is recognized as a form of customs control, it is included in the service authority of the inspector of the customs body conducting the customs control in terms of the responsibility and liability of the customs authorities, and

it is noted that they should carry out the customs audit. However, in our opinion, it is appropriate to carry out the customs audit by an employee of the customs body with special qualifications and knowledge who independently and impartially evaluates the activities of foreign economic activity subjects, and this is defined by the customs legislation [5].

It is worth noting that today a number of regulatory documents have been adopted on how to conduct a customs audit, by whom and in what procedures, including the Cabinet of Ministers of the Republic of Uzbekistan No. 101 dated February 25, 2021 "On the procedure for conducting a customs audit" [3] was decided.



On the basis of this legal document, the issues that need to be resolved above are interpreted on the basis of specific norms and customs audit - compliance with customs legislation after the release of goods is allowed, documents submitted by authorized persons during customs clearance, with information reflected in documents related to financial and economic activities was adopted as a form of customs control based on comparative study and inspection.

Also, clear norms are established on the types and forms of customs audit, the concept of an authorized person and their rights and obligations, the concept of an official of a customs body and their rights and obligations.

Analysis and results

As we know, the main goal of the activities of the customs service officers is to ensure the economic security of our country and to implement the fiscal tasks, which are to ensure the timely and full collection of customs fees collected from goods and vehicles moving across the border of the Republic of Uzbekistan and their timely transfer to the state budget in the formation of state budget revenues. expressed through It should be noted that currently, customs control using audit methods is the main form of customs control in the US and EU countries. It is also widely used in Japan, South Korea and China. The term "audit -based control" has not been used in practice for several years. Instead, the terms "customs audit" or "post-clearance audit" are widely used.

Below, we would like to think about how the world experience of customs audit can be applied in the practice of the customs administration of Uzbekistan. It is known that the audit does not compete with the traditional audits of all taxes and other mandatory payments, but complements and enriches them. It allows an objective assessment of the current procedure of accounting by experienced specialists. This approach allows the tax administration and business entities to do a lot of work at their own expense. It is allowed to direct the budget funds for inspection by the tax authorities only in very important, special and exceptional cases.

We are sure that the method used by the tax authorities can be widely used in the customs administration. The organization and wide application of customs audit in practice will serve to further increase the level of ensuring the accuracy and transparency of the information about the goods specified in the declarations.

There are special features of the customs audit in the implementation of the above tasks. Here, based on the above information, we will consider the similar and different characteristics of accounting, general audit and customs audit (Table 1).





Table 1 Comparison table on similar and different aspects of accounting, general audit and customs audit

T/R	Basis for comparison	Accounting account	Audit	Customs audit
1.	Meaning	Accounting consists of a regulated system of collecting, recording and summarizing accounting information by recording all economic operations in a unified, continuous, document-based manner, as well as drawing up financial and other reports based on it.	Audit means checking the organization's accounts and financial statements	A form of customs control based on the study and verification of compliance with customs legislation after the release of goods by comparing the documents submitted during customs clearance with the information reflected in the documents related to financial and economic activities.
2.	Regulatory legal basis	"On Accounting" No. ORQ-404 International accounting standards - BHXS (27 names are listed in Appendix 1), International financial reporting standards - MHXS (15 names are listed in Appendix 2)	O'RQ-677 "On Auditing Activity", International Standards of Auditing Activity-AFHS (36 names are listed in Appendix 3)	Decision No. 101 of the Cabinet of Ministers of the Republic of Uzbekistan "On approval of the regulation on the procedure for conducting customs audits". There are no standards for conducting customs audits.
3.	Worker	Accountant	Certified auditor	Customs is an official body
4.	purpose	Full reflection of the organization's economic funds and their sources in accounts and reports, legality and formation of information on the financial results determined on their activities	Provide an objective assessment (conclusion) about whether the organization's financial reporting indicators are prepared in accordance with the current legislation.	Determining compliance with customs legislation by customs audit officials after the customs authorities have given permission for the free circulation of the goods of TIF entities.
5.	The beginning	After the accounting is completed, the next year's accounting begins on a going concern basis	During the financial year, it begins after the accounting is completed and the financial statements are prepared and approved	"Customs audit" begins at the time determined by the automated information system
6.	period	Accounting is a continuous-daily registration process	Audit is a periodical process based on the time specified in the contract, as well as the period up to June 1 of the current year for the reporting period.	Cameral customs audit ten working days; The mobile customs audit will be carried out within thirty working days
7.	Place of execution	In the organization itself or in an organization specializing in accounting on the basis of a contract (auditing organizations, organizations of tax consultants and other organizations whose charter provides accounting services)	On the basis of the contract, at the location of the organization that made the order, in other buildings and structures in its territory	Cameral customs audit is carried out without going to the place of work of the authorized person and (or) the territory where he performs his activities. Mobile customs audit - customs audit is carried out at the place of work of the authorized person and (or) in the area where he carries out his activities or at the place where the goods are located.
8.	Document to be submitted	Financial report at the end of the financial year	Audit report (unconditional positive conclusion, conditional positive conclusion, negative conclusion and refusal to issue a conclusion), auditor's report	Cameral and portable on the results of the customs audit document
9.	Activity methods	There are 8 scientifically based methods of accounting (documentation, inventory, evaluation, calculation, system of accounts, double-entry, balance sheet, report)	There are 11 scientifically based methods of auditing (comparison, logical control, testing, selection, analysis and synthesis, grouping, inventory, documentary examination, social survey, modeling, confirmation and evaluation	It does not exist, but in practice customs control forms are used as a method

As can be seen from the above analysis, the customs audit is considered to be a legal relationship arising in the field of control of customs compliance after the goods have been exported, and is of special importance due to its specific nature.

Therefore, the main purpose of conducting a customs audit is to determine the financial stability of foreign economic entities, to determine whether the information on financial and economic activity is correctly and truthfully reflected in the accounting report, to assess foreign economic activity and its economic efficiency, to assess the results of transactions related to the exchange of goods, taxes, levies,



customs is to determine the correctness of the payment of customs duty and other mandatory fees and to control the extent to which the customs legislation is observed in a certain period in a specific area.

In our opinion, based on the purpose of conducting a general audit, it is appropriate to provide a professional service to the subjects of foreign economic activity in the direction of the customs audit in order to ensure full compliance with the customs legislation. As a result, the subject of foreign economic activity has properly used the benefits provided during customs control, after the completion of customs clearance of export-import goods, the customs value of the goods has been correctly calculated and reflected in the accounting documents, and its financial information reflecting the foreign trade processes in the national accounting and reporting documents. and it is possible to determine in advance the evidence of compliance or non-compliance with the requirements of the international standard.

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