

## THE ROLE AND IMPORTANCE OF THE CUSTOMS SYSTEM IN THE FIELD OF E-COMMERCE: THE EXPERIENCE OF DEVELOPED COUNTRIES

**Inomov Bektemir Odiljon o'g'li**

*Employee of the Customs Committee,*

*Tashkent, UZBEKISTAN*

*Email id: [inomov.bektemur@mail.ru](mailto:inomov.bektemur@mail.ru)*

**Annotation.** *In the article, the issues of digitalization and simplification of customs systems in the context of e-commerce development are analyzed based on the experience of developed countries and the WTO. The role of the Single Window system, electronic declaration, and risk analysis mechanisms in ensuring the effective organization of electronic trade is highlighted.*

**Keywords:** *e-commerce, customs system, digital economy, Single Window, electronic declaration, WTO e-commerce moratorium, risk analysis.*

The rapid development of the digital economy has led to significant changes in global trade relations, transforming e-commerce into an important and integral form of international trade. Today, e-commerce plays a crucial role not only in domestic markets but also in the steady expansion of cross-border trade volumes. This situation necessitates the reorganization of customs authorities' activities in line with modern conditions, the simplification of customs procedures, and the widespread adoption of digital technologies.

The experience of developed countries confirms that the effective functioning of e-commerce is directly linked to the flexibility, transparency, and level of digitalization of customs systems. In countries such as the United States, the member states of the European Union, South Korea, Japan, and Singapore, the implementation of electronic declaration systems, advance information mechanisms, risk management approaches, and Single Window systems enables faster and more convenient execution of e-commerce-related operations.

Moreover, in developed countries, customs authorities seek to ensure a balance between security and fiscal interests in trade processes by strengthening cooperation with e-commerce stakeholders, introducing simplified procedures for the clearance of low-value consignments, and applying approaches aligned with international customs standards. In this regard, an in-depth study and analysis of the experience of developed countries is of significant scientific and practical importance for further developing e-commerce and improving customs systems.

The Single Window system, as outlined in Recommendation No. 33 developed by the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT), provides guidelines for simplifying and accelerating customs procedures through the implementation of a Single Window mechanism.

Key provisions of UN/CEFACT Recommendation No. 33:

The Single Window system is an important mechanism aimed at simplifying and accelerating customs and foreign trade procedures, and its effective operation requires consideration of several key principles. First, based on the concept of a single entry point, participants in trade and transport submit all documents and information related to import, export, and transit through a single electronic platform. This information is entered once and automatically transmitted to all relevant government authorities, resulting in a significant reduction in document processing.

The second principle concerns data exchange and coordination, whereby customs processes are effectively managed through information sharing and the harmonization of control functions among government bodies and agencies. At the same time, the system also incorporates the integration of payment systems, enabling customs duties, taxes, and other charges to be paid electronically.

Within the Single Window system, information flows are organized based on the Buy–Ship–Pay model. This model clearly defines the procedures for information exchange between parties involved in trade and transport processes and regulatory agencies. In addition, the system should be based on the principles of international cooperation and interoperability, enabling integration with similar systems of other countries, thereby further facilitating international trade processes.

For the sustainable operation of the Single Window system, a solid legal framework is required. Issues such as the legal recognition of electronic documents and digital signatures, ensuring data security, and the protection of personal data must be properly regulated. Moreover, private sector participation in the development and management of the system is of significant importance, as it contributes to enhanced efficiency.

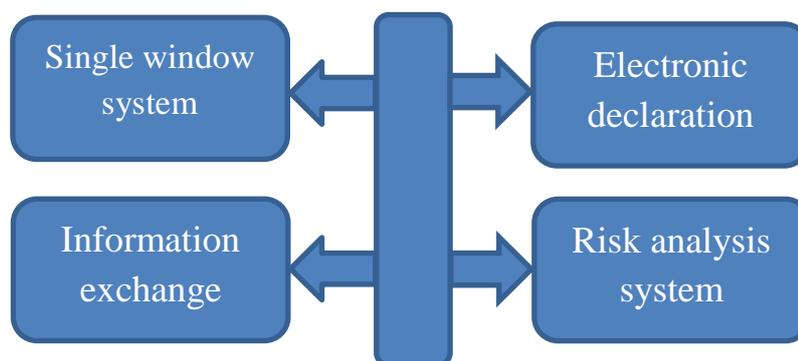
From a technical perspective, the Single Window system should be based on modern information and communication technologies and provide a user-friendly interface. Its implementation should follow a phased approach, whereby core functionalities are initially launched, followed by the gradual expansion of additional features. Finally, the system's effectiveness should be continuously monitored and evaluated, with identified shortcomings addressed and measures taken for its further improvement.

The Single Window system developed on the basis of these recommendations serves to simplify international trade procedures, accelerate customs processes, and strengthen cooperation among government authorities.

WTO E-commerce Tariff Moratorium — The World Trade Organization (WTO) has decided to extend the moratorium on the imposition of customs duties on electronic transmissions in the field of e-commerce until 2026. This measure is expected to further stimulate global online trade and contribute to the expansion of international e-commerce flows.

Regulation of E-commerce within the EAEU — Within the framework of regulating e-commerce, the Eurasian Economic Union (EAEU) is implementing various initiatives aimed at simplifying customs procedures and reducing the tariff burden. These measures facilitate

the faster movement of goods among member states and enhance the efficiency of trade processes.



**Figure 1. Measures to Simplify Customs Procedures**

The member states of the Eurasian Economic Union (EAEU) are introducing a number of digital systems aimed at simplifying and accelerating customs procedures in the field of e-commerce. One of these systems is the Single Window System, an electronic mechanism that enables the submission of all import- and export-related documents through a single platform. This approach reduces document circulation and significantly facilitates trade processes.

In addition, an electronic declaration system for e-commerce goods has been implemented, contributing to faster and more efficient import and export operations. Furthermore, a data exchange system has been established among EAEU member states, allowing customs authorities to more effectively monitor and control the movement of goods.

Another important approach is the risk analysis system, which enables customs authorities to identify high-risk goods and subject them to more thorough inspections. This mechanism supports targeted control, helping to conserve resources and enhance security.

In conclusion, the rapid development of e-commerce is creating new opportunities in the global trading environment and necessitating the adaptation of customs systems to modern digital requirements. The extension of the World Trade Organization (WTO) moratorium on the imposition of customs duties on e-commerce until 2026 is expected to further expand online trade and simplify cross-border trade processes, thereby enabling faster and more convenient cross-border movement of goods for e-commerce participants.

Moreover, the experience of the Eurasian Economic Union (EAEU) demonstrates the importance of simplifying and digitalizing customs procedures in regulating e-commerce. Through the implementation of mechanisms such as the Single Window System, electronic declaration, data exchange, and risk analysis, EAEU countries are accelerating customs clearance processes and improving the effectiveness of control. This approach contributes to ensuring transparency in trade processes, reducing corruption risks, and strengthening security.

### References:

1. World Trade Organization (WTO). Work Programme on Electronic Commerce and Moratorium on Customs Duties on Electronic Transmissions. WTO Official Documents, Geneva, 2024.
2. United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT). Recommendation No. 33: Single Window Recommendation. United Nations, Geneva, 2005.
3. World Customs Organization (WCO). Cross-Border E-Commerce Framework of Standards. Brussels, 2018.
4. World Customs Organization (WCO). Risk Management Compendium. Brussels, 2020.
5. Kim, Y., & Lee, S. Digital Customs and Trade Facilitation in the Era of E-Commerce. *Journal of International Trade & Economic Development*, Vol. 29, No. 4, 2020, pp. 456–472.
6. Holloway, S., & Rae, J. Trade Facilitation and E-Commerce: Global Trends and Policy Challenges. *World Economy*, Vol. 43, No. 6, 2020, pp. 1453–1471.
7. Adiljonovich, S. O. (2025). O‘ZBEKISTONDA BOJXONA TO‘LOVLARI TUSHUMINING SAMARADORLIGIGA TA’SIR ETUVCHI OMILLAR TAHLILI. *Scientific Journal of Actuarial Finance and Accounting*, 5(03), 249-256.
8. Nosirovich, T. P., Rixsibayevich, A. S., & Adiljonovich, S. O. (2021). Prospects for increasing the effectiveness of the application of privileges and preferences from customs duties. *ACADEMICIA: An International Multidisciplinary Research Journal*, 11(7), 69-76.