

**THE ESSENCE OF E-COMMERCE AND THE ROLE OF CUSTOMS
AUTHORITIES**

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Annotation. *The article analyzes the essence of e-commerce and the role of customs authorities in its development under the conditions of the digital economy. Particular attention is paid to the legal regulation of e-commerce, the digitalization of customs procedures, and the importance of the "Single Window" system, electronic declaration, and risk management mechanisms.*

Keywords: *e-commerce, digital economy, customs authorities, customs clearance, Single Window system, electronic declaration, risk management system, foreign economic activity, digitalization, customs reforms.*

As a modern form of trade, e-commerce contributes significantly to employment generation, expands opportunities for self-employment, and provides a strong impetus for the development of private entrepreneurship. It creates new business models and sources of income, thereby forming a favorable economic environment for broad segments of the population. At the same time, e-commerce is not an entirely new phenomenon, as its initial forms emerged as early as the 1970s.

The formation of e-commerce has a distinctive historical background. Initially, it did not develop as an independent field of activity but rather as an auxiliary tool aimed at attracting customers and improving service delivery. With the steady development of information and communication technologies, online trade has gradually evolved and become widely adopted. As a result, e-commerce has passed through several important stages of industrial development and today has become an integral component of the modern economy.

At the present stage, e-commerce, like traditional forms of trade, requires clear legal regulation, as well as the legal definition of key concepts and relationships. This article analyzes the main concepts and types of e-commerce from a legal perspective. In addition, the conclusion presents practical recommendations aimed at further developing e-commerce.



Table 1

Definitions of the Concept of E-commerce Provided by Scholars

	Author / Organization	Definition of E-commerce	Source
	OECD (Organisation for Economic Co-operation and Development)	E-commerce is the process of buying or selling goods and services in which orders are received or placed through computer networks.	OECD, <i>Measuring the Information Economy</i> , 2002
	WTO	E-commerce refers to the production, distribution, marketing, sale, or delivery of goods and services conducted through electronic means.	WTO, <i>Work Programme on Electronic Commerce</i>
	Laudon & Traver	E-commerce is a set of commercial operations and business transactions carried out using the Internet and digital technologies.	Laudon K.C., Traver C.G. <i>E-commerce: Business, Technology, Society</i> , Pearson
	Turban et al.	E-commerce is an activity that involves the exchange of information, the conduct of business processes, and the execution of commercial transactions through electronic networks.	Turban E. et al., <i>Electronic Commerce</i> , Springer
	Kalakota & Whinston	E-commerce is the use of electronic communication technologies in carrying out business operations.	Kalakota R., Whinston A., <i>Electronic Commerce: A Manager's Guide</i>
	Legislation of the Republic of Uzbekistan	E-commerce is a set of relations related to the sale and purchase of goods (works and services) using information systems.	Law of the Republic of Uzbekistan "On electronic commerce"

In recent years, the Republic of Uzbekistan has been implementing significant reforms aimed at developing e-commerce and modernizing the customs system. These



processes contribute to accelerating economic growth, expanding foreign trade volumes, and increasing the level of integration into international markets. In particular, consistent measures are being undertaken to enhance the efficiency of customs operations in the field of e-commerce, simplify customs procedures, accelerate digitalization processes, and align them with international standards.

In Uzbekistan, the e-commerce market has demonstrated stable and rapid growth in recent years. According to data from the consulting company KPMG, the total volume of the country's e-commerce market amounted to USD 311 million in 2022, representing a 33 percent increase compared to 2021. According to expert forecasts, by 2027 the size of the e-commerce market is expected to increase by 6–7 times, reaching USD 1.8–2.2 billion.

This positive dynamic is driven by a number of factors. In particular, the expanding access to the Internet among the population, the high share of young people, and systematic government support measures aimed at developing e-commerce are contributing to the rapid growth of the e-commerce market.

Pursuant to Decree of the President of the Republic of Uzbekistan 25.03.2025 y. № DP-57 “On measures to improve the efficiency of the activities of the state customs authorities” a specialized “E-commerce” foreign economic activity customs post was established on the basis of the “Bosh Pochtam” customs post. This post is intended to carry out customs control and clearance of goods purchased through electronic trading platforms.

The rapid development of e-commerce further intensifies the need to digitalize the customs system. In the customs system of the Republic of Uzbekistan, a number of modern digital technologies are being introduced in stages in order to simplify foreign economic activity and enhance its efficiency. In particular, the “Single Window” system simplifies customs clearance procedures for participants in foreign economic activity by enabling interaction with government agencies through a unified platform. In addition, the electronic declaration system facilitates faster and more efficient import and export operations. Furthermore, the risk management system allows customs authorities to organize control in a more accurate and effective manner by analyzing cargo and goods flows.

The implementation of these digital systems is creating favorable conditions for the sustainable development of e-commerce by ensuring transparency in customs procedures, reducing corruption risks, and decreasing the time and costs associated with customs clearance.

In conclusion, e-commerce is increasingly becoming an integral and significant component of the modern economy. Its consistent development is shaping new forms of trade relations and serves as an important factor in accelerating economic growth, increasing employment, and supporting entrepreneurial activity. In particular, the growing volume of cross-border trade conducted through e-commerce is intensifying

the demands placed on customs authorities, assigning them new functions and responsibilities.

The reforms being implemented in the Republic of Uzbekistan to develop e-commerce and modernize the customs system demonstrate positive outcomes in this field. The digitalization of customs procedures, the widespread introduction of electronic declaration systems, the “Single Window” mechanism, and the application of risk management systems are creating a convenient and transparent environment for participants in foreign economic activity, while enhancing the speed and efficiency of customs clearance processes. As a result, the operations of e-commerce entities are being facilitated, and a solid foundation is being established for the stable formation of state budget revenues.

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