

**THE IMPORTANCE OF CUSTOMS PAYMENTS IN ENSURING THE
ECONOMIC SECURITY OF THE COUNTRY**

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Abstract. *This article analyzes the fiscal activity of the customs service in the Republic of Uzbekistan and its role in ensuring economic security. The study examines the contribution of customs payments to state budget revenues and explores mechanisms for enhancing their efficiency. In addition, the article develops scientific recommendations and practical proposals aimed at strengthening economic security and promoting the development of the national economy.*

Keywords: *fiscal activity, economic security, customs payments, state budget, customs-tariff policy, international standards.*

In the current context of globalization, the deepening of international economic integration and the expansion of global trade have further increased the importance of the customs system in fostering interstate economic relations and ensuring economic security. The fiscal function of customs authorities, particularly the collection of customs payments, taxes, and various fees, serves as a significant financial source for the formation of the state budget. Moreover, customs payments act as an effective instrument for ensuring national economic security, strengthening the country's economic stability, regulating foreign trade operations, and preventing illegal economic activities.

The collection of customs payments, their allocation to the state budget and the analysis of these processes constitute one of the priority directions for ensuring economic security in many countries. In particular, revenues generated from customs payments reflect both the economic stability of the country and the effectiveness of the implemented fiscal policy. From this perspective, improving the fiscal activities of customs authorities is a pressing issue, and organizing these activities more efficiently contributes to enhancing the level of economic security.

Systematic measures are being implemented in Uzbekistan to enhance the effectiveness of large-scale reforms, advance the development of the state and society to a qualitatively new stage, ensure the modernization of the economy, reduce the state's participation in economic processes, and accelerate structural transformations. In the Decree No. DP-158 "Uzbekistan – 2030" dated September 11, 2023, the President of the Republic of Uzbekistan defined the country's priority objectives for development up to 2030, along with key indicators for assessing the effectiveness of their implementation.

Goal 46: In the area of “Ensuring fiscal stability and the effective management of state obligations”:

Target for 2030: The objectives for ensuring fiscal stability in Uzbekistan include maintaining the consolidated budget deficit at no more than 4% of the Gross Domestic Product (GDP) in 2024 and below 3% in subsequent years[1].

In the Republic of Uzbekistan, improving the fiscal activities of customs authorities is recognized as one of the priority directions of the country’s economic policy. The efficiency of these activities directly influences economic growth and sustainable development. Within the framework of accession to the World Trade Organization, key tasks include enhancing the customs-tariff policy, aligning customs payments collection mechanisms with international standards, optimizing tariff rates in regulating foreign economic activity, simplifying customs procedures, and further improving customs administration.

In the Republic of Uzbekistan, a series of systematic reforms are being implemented to enhance the efficiency of customs authorities in performing their fiscal functions, as well as to incorporate the standards and recommendations of the World Trade Organization, the World Customs Organization, and other prominent international institutions into national legislation.

In the process of ensuring economic security, optimizing and consistently improving the fiscal activities of the customs service by taking into account advanced foreign experience as well as international principles and standards creates a foundation for the further deepening of international economic integration.

A number of scholars from various countries have conducted scientific research on the fiscal functions of customs authorities, presenting different theoretical approaches and scientific conclusions regarding the fiscal activities of the customs service. In particular:

According to I. Kezichev, the fiscal function of customs authorities constitutes one of the primary responsibilities in generating state budget revenues through the collection of customs payments[2].

According to K. Vogel, customs payments represent the primary form of the fiscal function, serving as an essential tool for ensuring the economic independence of the state and increasing budget revenues. At the same time, customs authorities are not merely revenue-collecting bodies but also function as a strategic structure that ensures macroeconomic stability[3].

Taking into account the contributions of economists and scholars who have conducted research in this field to the improvement of the customs service, it is appropriate to define the “fiscal function of customs authorities” as the aggregate process of collecting customs payments on goods passing through the customs border.

The share of customs payments in state budget revenues has been increasing year by year. This indicator was 14.5% in 2018 and reached 23.3% by 2024 (Figure 1).

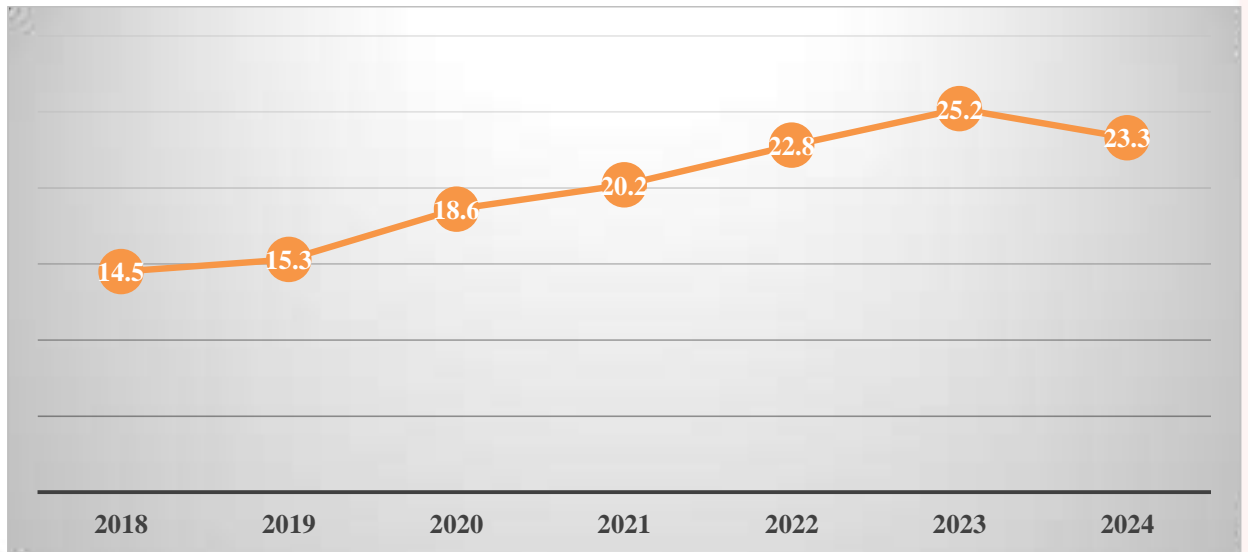


Figure 1: Share of customs payments in state budget revenues (in percentage).
Source: Prepared based on data from the Customs Committee.

Analysis of data over the past seven years indicates that, from 2018 to 2024, the share of customs payments in state budget revenues increased by 8.8%, confirming that the volume of customs payments transferred to the state budget has been steadily growing year by year.

As a result of providing favorable conditions for participants in foreign economic activity in this area, the amount of customs payments collected increased by 5.5 times from 2018 to 2024 (Figure 2).

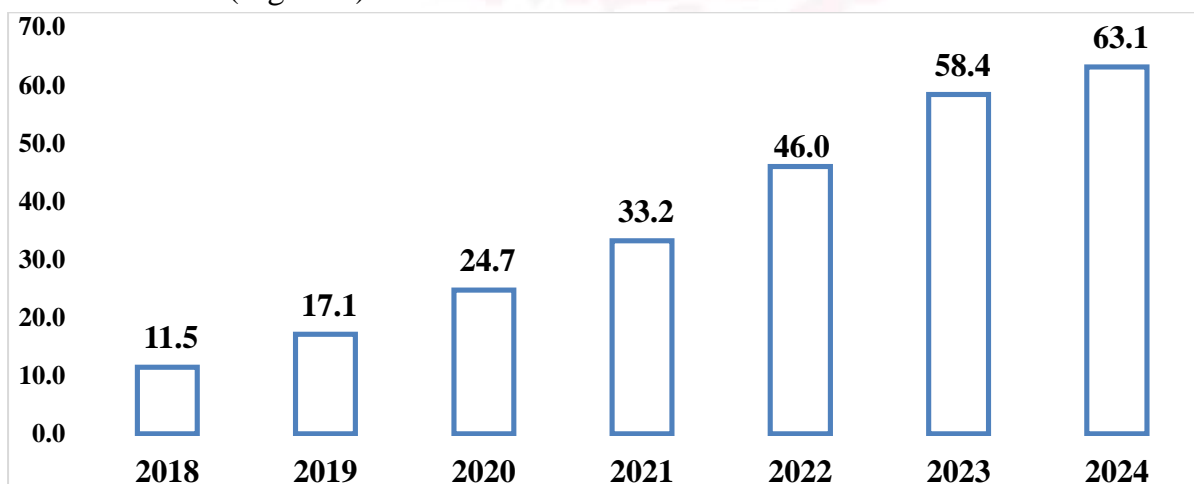


Figure 2: Dynamics of the growth of customs payments transferred to the state budget by the customs authorities of the Republic of Uzbekistan, 2018–2024 (in trillion sum)



Source: Prepared based on data from the Customs Committee.

In conclusion, optimizing the fiscal activities of the customs service by taking into account advanced foreign experience, international principles, and standards, as well as improving payments collection mechanisms, not only serves to strengthen national economic security but also facilitates closer integration of the national economy into international economic processes.

Taking into account the above conclusions and the advanced experience of foreign countries, the following recommendations are proposed to further improve the fiscal activities of customs authorities in the context of deepening economic integration:

the application of specific customs payments (including special, anti-dumping, and compensatory payments) in regulating foreign trade serves to increase state budget revenues;

it is recommended to optimize the fiscal activities of customs authorities and align them with international standards to ensure a stable increase in state budget revenues, as well as to strengthen measures aimed at preventing illegal economic activities.

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