



## FOREIGN COUNTRIES' EXPERIENCE IN THE APPLICATION OF CUSTOMS FEES

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One of the most important issues today is the accurate determination of customs fees. In setting customs fees, it is essential to take into account protectionism and free trade policies, protect domestic producers from unfair competition, safeguard the rights of consumers, prevent goods from being smuggled into or out of the country, and, finally, effectively utilize factors that contribute to increasing the revenue part of the national budget.

To determine the legal nature and precise definition of fees, it is important to identify their relationship with taxes and other types of payments. This issue has been discussed in several legal publications; however, problems still remain in the legal identification of fees. Historically, in different countries, payments with various characteristics have often been referred to by the same term, while, conversely, payments intended to fill the state treasury have been given different names. Thus, terms such as payment, contribution, duty, compensation, and fee each have their own equivalents in different languages.

For example, according to S. Simon, fiscal payments in Germany, generally referred to as “Abgaben,” are divided into four categories — taxes, fees, contributions, and special payments (Sonderabgaben) [5].

Under French legislation, fiscal payments (prélèvements fiscaux) are classified into taxes (impôt) and fees (taxe). In addition, there are duties (redevances), payments for services rendered (rémunérations de services rendus), and parafiscal charges (taxe parafiscale) [6].

In the United Kingdom and several European countries, depending on the nature of the payment, the terms “tax,” “duty,” “fee,” “charge,” “imposition,” “levy,” and “contribution” are used. It is well known that the territory of our country has historically been an important part of the Great Silk Road. During those times, customs houses were not only places for collecting duties but also institutions that provided services to trade caravans, with caravanserais operating nearby [7].

Based on the above, it can be concluded that in those times, both duties and fees were referred to by a single term — “duty.” According to the Customs Code of the Republic of Uzbekistan, customs fees are charged by customs authorities for the performance of certain actions or procedures. Moreover, the amount of customs fees may not exceed the estimated cost of expenses incurred by customs authorities in

carrying out customs operations. The rates of customs fees are determined by the Cabinet of Ministers of the Republic of Uzbekistan [1].

In various foreign countries, different types of customs fees are charged for services rendered by customs authorities. The calculation of customs fees depends on the applicable rates and the basis for their assessment. This basis may vary depending on the customs regimes under which goods are imported or exported. In the Russian Federation, the calculation of customs clearance fees is based on the customs value of goods expressed in Russian rubles. The amount of customs clearance fees in this country is limited and may not exceed 100,000 Russian rubles (Table 1). When a customs declaration is submitted electronically, customs fees are paid at 75 percent of the established rate.

**Table 1.**

**Rates of customs clearance fees in the russian federation [8]**

№	Customs Value of Goods	Customs Clearance Fee
1.	Up to 200,000 rubles	375 rubles
2.	From 200,000 rubles and 1 kopek to 450,000 rubles	750 rubles
3.	From 450,000 rubles and 1 kopek to 1,200,000 rubles	1,500 rubles
4.	From 1,200,000 rubles and 1 kopek to 2,500,000 rubles	4,125 rubles
5.	From 2,500,000 rubles and 1 kopek to 5,000,000 rubles	5,625 rubles
6.	From 5,000,000 rubles and 1 kopek to 10,000,000 rubles	15,000 rubles
7.	From 10,000,000 rubles and 1 kopek and above	22,500 rubles

In the Republic of Kazakhstan, the types and rates of customs fees also have their own specific features. The amount of the customs fee for customs escort increases proportionally with the distance of the escort (Table 2).

**Table 2.**

**Rates of customs fees in the Republic of Kazakhstan [9]**

№	Customs fees	Rate
1	Customs fee for goods declaration	Customs fee for goods declaration – 20,000 tenge
2	Customs fee for customs escort	Up to 50 km – 4,000 tenge From 50 km to 100 km – 6,000 tenge From 100 km to 200 km – 9,000 tenge From 200 km to 400 km – 45,000 tenge From 400 km to 600 km – 76,000 tenge

		From 600 km to 800 km – 116,000 tenge From 800 km to 1,000 km – 121,000 tenge From 1,000 km to 1,500 km – 199,000 tenge From 1,500 km to 2,000 km – 273,000 tenge From 2,000 km to 2,500 km – 321,000 tenge
3	Fee for issuing a preliminary decision	32,000 tenge

In the Kyrgyz Republic, customs fees are regulated by Articles 41–43 of the Law “On Customs Regulation.” Customs fees are charged for the clearance of goods, transportation under customs control, and the issuance of preliminary decisions. The rates are determined based on calculated indicators. According to a government resolution, one calculated indicator equals 100 Kyrgyz soms. Accordingly, a fee of 10 calculated indicators is charged for the issuance of a preliminary decision [10].

In the Republic of Belarus, customs fees are established based on the Presidential Decree “On Customs Fee Rates.” The process of declaring goods in the country varies depending on the category of goods, with fees set at either 50 or 120 Belarusian rubles. Goods imported for personal use are divided into two categories: motor vehicles are subject to a customs fee of 120 Belarusian rubles, while other goods are charged 10 Belarusian rubles [11]. For customs escort under customs control, a fee of 10 Belarusian rubles is charged for each full or partial hour when customs officers accompany the transport provided by the carrier; 50 Belarusian rubles are charged for escort using one customs vehicle per hour, and 100 Belarusian rubles for escort using two customs vehicles per hour. In addition, fees are levied for determining the country of origin of goods, classifying goods according to the Foreign Economic Activity Commodity Nomenclature (FEACN), and for inclusion in the register of banks and financial institutions that provide guarantees for the payment of customs duties.

Based on the above information, the following measures are recommended to improve the application of customs fees:

- to enhance the rates of customs clearance fees by taking into account the experience of foreign countries;
- to conduct continuous analysis of customs fee rates;
- to improve the mechanism for calculating customs fees in accordance with international practices.

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