



THE ROLE OF IMPORT CUSTOMS DUTIES IN THE FORMATION OF THE STATE BUDGET.

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This article analyzes the economic significance of import customs duties in the process of forming the state budget, as well as their contribution to budget revenues as a source of income. In addition, the volume, structure, and share of import duties in budget revenues are examined based on statistical data using the example of the Republic of Uzbekistan. Furthermore, practical recommendations are provided for improving customs policy and ensuring budget stability.

The state budget is the main financial instrument for implementing the economic policy of any country. The sources of budget revenue are diverse, and one of them is customs duties, particularly import customs duties. The acceleration of globalization processes, the expansion of international trade relations, and the increasing volume of goods exchange have further elevated the importance of import customs duties. The primary functions of import duties are to generate revenue for the state budget, protect domestic producers from foreign competition, and strengthen economic security.

In developed countries around the world, scientific research is being conducted to implement new mechanisms in the customs sector aimed at reducing the time and cost associated with customs procedures through the use of modern information technologies. These efforts are focused on improving the efficiency of customs duty collection by further simplifying procedures. Priority research areas in this field include the introduction of rationalized and automated payment systems, the development of digital platforms and e-government systems that facilitate information exchange between customs authorities, the harmonization of national and international laws and regulations related to customs payments, the application of best practices and international standards, strengthening financial control and accountability, enhancing the qualifications of customs personnel, and intensifying anti-corruption measures in customs processes.

In the case of the Republic of Uzbekistan, the customs policy has undergone significant reforms in recent years. Through the liberalization of foreign economic activity, simplification of customs procedures, and the introduction of digital technologies, the system of customs duties is being improved. At the same time, the impact of import customs duties on the state budget, along with their fiscal and regulatory functions, remains a relevant issue today. This article provides an in-depth analysis of these factors and highlights the role of import customs duties in public finance

The state budget plays a crucial role in ensuring the stable functioning of a country's economy, as well as in financing the social sector and infrastructure. The collection of customs duties is a key requirement for customs clearance of goods and, in Uzbekistan, this includes customs duties, excise tax, value-added tax (VAT), customs fees, and other related payments. Among these, import customs duties hold particular significance. Import customs duties are mandatory financial charges imposed by the state on goods brought into the country from abroad, and they serve two main purposes: fiscal (revenue-generating) and regulatory (implementing economic policy).

Obligation to pay customs duties: the obligation to pay customs duties arises when goods are placed under the customs regime that requires payment of customs duties, and also if, after the goods have been released for free circulation, additional customs duties are assessed as a result of customs control.

In the Republic of Uzbekistan, customs duties collected on imported goods account for 99% of the total customs revenues. Since there are various types of customs duties, their shares within the total collected customs payments differ, and the calculation methodologies vary accordingly.

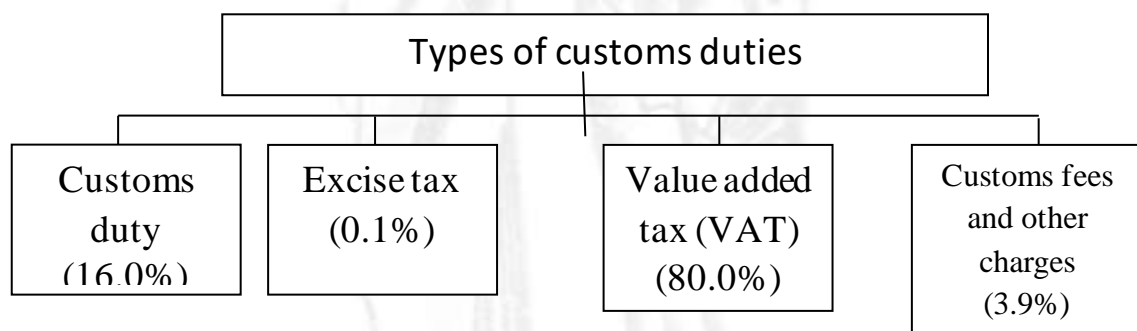


Figure 1. Types of Customs Duties Applied in the Republic of Uzbekistan

An analysis of changes in the composition of customs payments transferred to the state budget by the customs authorities of the Republic of Uzbekistan from 2014 to 2023 shows that, in 2023, the total customs payments transferred to the state budget consisted of: value-added tax (VAT) at 80.0%, import customs duties at 16.0%, excise tax at 0.1%, and customs fees and other payments at 3.9%. In contrast, in 2014, these figures were 56.1%, 23.4%, 17.1%, and 3.4%, respectively. Over this period, the share of import customs duties in the total customs payments decreased by 7.4 percentage points, and excise tax fell by 17.0 percentage points, while, conversely, the share of VAT increased by 23.9 percentage points, and customs fees and other payments rose by 0.5 percentage points.

Table 1: *Changes in the composition of customs payments transferred to the state budget revenues by the customs authorities of the Republic of Uzbekistan, in percentage terms*

Types of customs duties	Years									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Value added tax (VAT)	56,1	54,5	54,1	60,4	74,5	78,5	79,8	82,1	84,1	80,0
Import customs duty	23,4	24,9	25,8	22,5	16,1	13,5	14,3	14,3	12,5	16,0
Excise tax	17,1	17,3	17,2	14,5	4,6	4,6	3,7	0,9	0,7	0,1
Customs fees and other charges	3,4	3,3	2,9	2,6	4,5	3,4	2,2	2,6	2,7	3,9
Total	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0

Based on the above analyses, it is evident that the role of import customs duties in the formation of the state budget manifests in two main directions: firstly, they serve as an important source of revenue for the budget; secondly, they function as a tool to promote domestic production and protect strategic sectors. In the context of Uzbekistan, the ongoing reforms in the customs system are aimed at ensuring a balanced development of these directions. In recent years, the efficiency of import duties has been increasing through the simplification of customs procedures, the revision of tariff rates, and the expansion of digitalization processes. However, the current situation still requires improvement. In particular, the inconsistency of tariff rates for certain goods with the actual economic conditions may create obstacles to enhancing the competitiveness of the sector.

Based on the above, the following recommendations can be proposed:

1. When determining import customs duty rates, it is important to take into account foreign experience and international standards. This will accelerate the processes of economic integration.
2. Regular analysis of the composition of imported goods should be conducted to optimize import customs duty rates. In conclusion, optimizing import customs duty rates contributes to increasing state budget revenues.

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