

**CURRENT STATE OF THE ORGANIZATION OF CUSTOMS PAYMENTS
ACCOUNTING AND PROSPECTS FOR THEIR DEVELOPMENT****Sarmanov Orifjon Adiljonovich**

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Abstract. This scientific article describes the current state of the organization of customs duties and the prospects for their development. Based on the results of the research, scientific proposals and practical recommendations are given

Key words: import customs duty, benefits and preferences, import volume, trend model, econometric models, outcome factor, variable factors.

1.Introduction

A large-scale scientific research is being conducted in the world in such areas as the organization and improvement of customs duties, audit and analysis, including post-customs clearance control of goods. The priority areas of scientific research in this area are the reflection of customs payments in accounting, improvement of accounting information on customs payments, study and assessment of the internal control system, organization of customs payments accounting, formation of a methodology for multi-level economic analysis of customs payments, development of state legal mechanisms of administration related to customs payments, transformation of customs payments accounting to international standards, use of digital platforms in accounting and analysis of customs payments, and development of modern methodological foundations.

In Uzbekistan, special attention is paid to reducing tariff rates in order to regulate foreign economic activity, which is one of the main conditions for the country's admission to the World Trade Organization. The Decree of the President of the Republic of Uzbekistan PF-6005 dated June 5, 2020, on reforming customs administration and improving the activities of customs bodies, establishes the “need to simplify the regulation of customs duties in terms of tariff and non-tariff aspects” [1]. In implementing the above tasks, scientific research on the issues of comprehensive study of the calculation and analysis of customs duties as an integral object of research, methodological aspects and stages of its implementation, and the implementation of

econometric analysis of factors affecting the collection of customs duties are of great importance.

2.Literature Review

It is worth noting that the works of Uzbek economists T.N. Pardayev [2], O.A. Sarmanov [3-4], Sh.O. Azizov [5], Z.Kh. Makkamov [6] study the theoretical and organizational and legal aspects of customs duties calculation, calculation, collection and transfer of customs duties to the state budget, as well as the audit of customs payments, while another group of our scientists B.I. Isroilov [7], Z.N. Kurbanov [8], The studies of K.R. Hotamov [9] have extensively covered the methodological foundations of accounting, analysis and audit of indirect taxes, financial accounting and analysis of taxes.

The reviewed studies collectively demonstrate that sustainable development depends on the interaction of macroeconomic stability, sectoral efficiency, digital transformation, and effective regulatory governance.

Prof.Ya.Aliyev and Tashmuxeimedova [13] highlight the macroeconomic foundations of economic security, emphasizing that inflation control, balanced fiscal policy, and stable financial markets are essential for resilient agricultural supply chains. Weak macroeconomic indicators, they argue, threaten food systems, rural incomes, and national security, establishing the institutional basis for sectoral reforms.

At the meso- and microlevels, Khodiev et al. (2019) [14] analyze production capacity utilization in textile enterprises, proposing quantitative indicators and control mechanisms to improve resource allocation, productivity, and cost efficiency. Tursunov and co-authors further develop this approach by integrating performance metrics with strategic planning to reduce idle capacity and modernize technologies. Together, these studies show that efficient capacity management enhances competitiveness, stabilizes employment, and supports economic security.

From a digital perspective, Tursunov, Uktamov, and Tukhtamuratova (2022) [15] argue that digital platforms, data analytics, and smart logistics strengthen food security by improving supply chain transparency and risk management.[16]

Accounting of customs duties is currently one of the most urgent issues. The main document in the process of accounting for these duties is the customs cargo declaration (CCD).

The analysis of customs practice shows that in the process of formalizing customs documents, the electronic form of the document "Customs Cargo Declaration" is filled out using the capabilities of the automated information system "AIS Declarant". The source of

information for filling out this document is the details of the "Invoice", which is considered a document for tracking goods. Currently, the "invoice" document is issued in paper form by the exporter, and a scanned copy of the invoice is attached to the completed electronic customs declaration for customs clearance of the goods by the importer or brokerage firm.

In our opinion, in order to ensure reliable and fast calculation and analysis processes when formalizing customs documents, it would be appropriate to attach the paper invoice to each concluded import contract in electronic form and confirm it with a QR code. This ensures the reliability and authenticity of the "customs cargo declaration" document filled out and submitted by the importer, and prevents falsification of the scanned format of the "invoice" document.

3. Research Methodology

This article systematically analyzes the current state of the organization of customs payments accounting and the challenges arising in the prospects for their development. The study extensively employs research methods such as analysis, synthesis, grouping, and comparison.

4. Analysis and Results

Customs duties are of particular importance in optimizing foreign trade turnover, ensuring economic security, and at the same time fulfilling fiscal tasks in the formation of state budget revenues. According to the results of the analysis, during 2015–2024, the amount of customs duties collected by the customs authorities of the Republic of Uzbekistan steadily increased, and their share in the state budget revenues increased by 7.3 percent (Figure 1).



Figure 1. Customs duties collected by customs authorities in 2015-2024, in trillion soums

Source: Developed by the author based on information from the Customs Committee.

One of the important issues in the formalization of customs revenues is the collection of customs duties when converting contracts concluded in different currencies into the national currency - the som.

These issues are practically regulated by the budget accounting standard "The Effect of Exchange Rate Changes" (BSD No. 4). As it is specified, in order to reflect in the accounts the value of assets and liabilities denominated in foreign currency in budget accounting, it is necessary to recalculate in soms. Recalculation of assets and liabilities denominated in foreign currency for budget accounting in soms is carried out at the official exchange rate on the date of the operation in foreign currency [10].

The value of imported goods and obligations of importers denominated in foreign currency are revalued on the last business day of the reporting period at the official exchange rate on the day the transaction was carried out in foreign currency.

The customs value indicated in the contract currency in box 45 of the customs cargo declaration is expressed in soms in the calculation basis column of box 47 of the Customs Declaration for the purpose of calculating customs duties. To do this, it is necessary to multiply the customs value by the contract currency exchange rate indicated in box 23 of the Customs Declaration. That is:

$$HA = BQ * SHVK$$

HA – calculation basis (column 2 of column 47);

BQ – customs value (column 45);

SHVK – contract currency exchange rate (column 23).

Calculation and collection of customs duties are carried out in the national currency - som.

One of the factors influencing the organization of the calculation of customs duties is the storage regimes of imported goods in customs warehouses. The current Customs Code defines 16 types of customs regimes. We will focus on 2 regimes of warehousing of imported goods in customs bodies:

1. Temporary storage customs regime;
2. Customs warehouse customs regime.

Imported goods are registered under the "Temporary storage" customs regime upon entry into the customs territory. Importers may store goods under this regime for 60 calendar days. After this period, the goods must be transferred to another customs regime.

The “temporary storage” regime is an important tool that simplifies the import process and allows importers to store their goods in the customs territory for a certain period of time. This regime allows importers to temporarily store goods under the control of customs authorities, delaying customs duties and formalities. The maximum period of 60 calendar days for temporary storage of goods is established, during which importers must complete customs clearance or transfer the goods to another customs regime [11].

It is appropriate to organize the calculation of customs duties in 3 stages. In addition, a clear identification of the measures taken at each stage serves as a guideline for accounting for customs duties (Table 1).

Table 1.
Stages of implementation of customs duty calculation

No.	Stage	Stage Name	Description of Actions Performed at the Stage
1	Stage 1	Documentation of customs payments	1) Ensure that the import contract is entered into the Unified Electronic Information System for Monitoring Foreign Trade Operations (TSO YAAT). 2) Ensure that the Customs Cargo Declaration (CCD) in the Automated Information System (AIS “E-Customs”) is correctly completed in accordance with regulatory requirements. 3) Verify consistency between the contract data registered in TSO YAAT and the information in the customs cargo declaration in AIS. 4) Monitor the compliance of data recorded in the CCD and attached shipping/transport documents (invoice, CMR, vehicle waybill, etc.).
2	Stage 2	Recording customs transactions in analytical and synthetic accounting registers	In accordance with the requirements of Standard No. 2 of Budget Accounting (“Unified Chart of Accounts”), analytical accounts are opened by types of customs payments. Their information is summarized through turnover statements and reflected in sub-accounts and synthetic accounts. Before preparation of financial statements, these data are reconciled with the General Ledger.

3	Stage 3	Preparation and submission of accounting reports on customs payments	Based on the requirements of Standard No. 3 of Budget Accounting ("Budget Reporting"), relevant reporting forms are completed and submitted in the prescribed manner.
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Source: Developed by the author.

If the goods are not transferred to another customs regime after the expiry of the period, they may be released or confiscated by the customs authorities in accordance with the established procedure.

Within the framework of customs policy, the "Temporary Storage" regime plays an important role in providing sufficient time for the proper clearance of goods and optimizing customs procedures. For this reason, it is very important for importers to comply with the terms and conditions of this regime. Usually, foreign economic operators use the "Customs Warehouse" customs regime when it is not possible to place their goods under the "free circulation" (import) customs regime. Under this regime, goods may be stored in customs warehouses under customs control for up to 3 years, provided that customs duties and taxes have not been paid and economic policy measures have not been applied. In this case, the goods are accounted for using the "Cargo Operations" automated information system (AIS). When importers declare imported goods under the final customs regime, i.e. the customs regime of "release for free circulation" (import), these goods are excluded from the calculation of the "Cargo Operations" automated information system (AAT).

As emphasized in the budget accounting standard No. 7 "Inventory and Material Resources", which regulates the movement of imported goods under various customs regimes, when determining the costs associated with the purchase of inventory and material resources, their purchase value, customs duties and other taxes, transport and preparation costs, and direct costs associated with their purchase are taken into account. other related costs are taken into account.

We will next analyze the features of the accounting system and accounting balance of economic entities that are importers. In the accounting of the importing enterprise, accounting entries are made for the benefits granted by customs duties (Table 3). Benefits granted from customs duties are reflected in the credit of account "8840 - Tax benefits used for a specific purpose".

Table 2. Comparative analysis of accounting records used by budget bodies and importers for the calculation and payment of customs duties

Description of customs payment transactions	Importers' customs payments account		Customs authority account	
	Debit	Credit	Debit	Credit
Various deductions related to government expenses, taxes and fees – liabilities to the budget	9430	6410		
VAT and excise calculated on sale of finished goods, goods, works, services, fixed assets and other assets	4010	6410		
VAT related to material resources, goods, works and services recognized	6410	4410		
Budget liabilities paid from received loans and borrowings	6410	6810– 6840, 7810– 7840		
Funds received to the Single Treasury Account and recognized as revenues of the relevant budgets			102417	140000
Taxes and customs revenues returned in treasury divisions based on authorized body conclusions and documents			140000	102417
Adjustments made to revenues for taxes and customs payments of previous fiscal years according to tax authority reports			141000	991100

Cancellation or reduction of revenue liabilities accrued in previous years			991100	141000
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Source: Developed by the author.

This amount is recorded as a source of financing in line 460 [12] of the liability section 1 of the "Accounting balance sheet" of form 1 of the financial statement.

5. Conclusion and Recommendations

From the table we can see that the importing enterprise added the benefit granted from customs duties to the value of the imported goods. In the event that there are benefits from customs duties, it is necessary to indicate in Section 44 of the BYUD "Information on the regulatory legal document providing for exemption from customs duties in accordance with the requirements of the Instruction" [13].

In this case, comparing the relationship between accounting records used by budget bodies and importers for the calculation and payment of customs duties makes it possible to clarify the problem and make appropriate management decisions (Table 2).

As a result of the research conducted on the current state of the organization of customs duties and the prospects for their development, the following important conclusions and proposals were formulated.

1. The fact that the codes and names of accounts in the chart of accounts in the budget sector and manufacturing sectors of the economy differ makes it difficult to draw analytical conclusions.

2. It is necessary to ensure that the conceptual framework and principles of accounting accounts are consistent with the requirements of international standards. In this regard, it is worth emphasizing that the use of single economic terms and accounting conventions for sectors and industries is appropriate.

3. Taking into account the implementation of state management of accounting by the Ministry of Economy and Finance in our country, it is necessary to identify the following as the main directions of organizing and improving the accounting of customs duties: digitization of the system of primary documents, automation of analytical and synthetic accounting processes, identification of financial reporting forms and their Adaptation to international standards. In this regard, we believe that it is necessary to integrate science, education, production and trade processes based on the requirements of "University 4.0".

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