



**ТОШКЕНТ ДАВЛАТ  
ИҚТИСОДИЁТ  
УНИВЕРСИТЕТИ**



**ЎЗБЕКИСТОН  
РЕСПУБЛИКАСИ  
ФАНЛАР  
АКАДЕМИЯСИ**



**ЎЗБЕКИСТОН  
РЕСПУБЛИКАСИ  
ДАВЛАТ БОЖХОНА  
ҚЎМИТАСИ  
БОЖХОНА  
ИНСТИТУТИ**

**“ЎЗБЕКИСТОН ИҚТИСОДИЁТИНИНГ  
ИННОВАЦИОН РИВОЖЛАНИШИ ДОИРАСИДА  
ТАШҚИ ИҚТИСОДИЙ ФАОЛИЯТНИ ДАВЛАТ  
ТОМОНИДАН ТАРТИБГА СОЛИШНИНГ  
ДОЛЗАРБ МУАММОЛАРИ”**

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ГОСУДАРСТВЕННОГО РЕГУЛИРОВАНИЯ  
ВНЕШНЕЭКОНОМИЧЕСКОЙ ДЕЯТЕЛЬНОСТИ  
В КОНТЕКСТЕ ИННОВАЦИОННОГО РАЗВИТИЯ  
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фаолиятини ривожлантириш ва унинг самарадорлигини оширишда муҳим қўлланма, реал ва объектив тажриба сифатида хизмат қилади.

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## **PROSPECTS OF DEVELOPMENT OF CUSTOMS TARIFF SYSTEM FOR DEVELOPMENT OF FOREIGN ECONOMIC ACTIVITY**

In spite of the serious problems outlined below in the global economy and their negative impact on the majority of countries in the world and such as our country too, macroeconomic growth of our country has remained its stability in 2018. In order to achieve these results which have taken place some works in the improvement of the customs-tariff system of our country is playing a significant role. Because of the effective use of customs tariffs of the regulation of foreign trade by the state which will supply the integration of the economy of the country into the principles of market economy and will accelerate its integration into the global economic system.

The introduction of customs tariff and non-tariff methods in the state regulation of foreign economic activity which is playing important role in order to ensure the economic stability and security of each country. If we research the economic aspects of foreign economic activity separately, it is crucial that to calculate the value of custom correctly as well as to take the fair value of duties and taxes of custom. Moreover, the fight against a smuggling and violation which has broken custom rules that to play an important role in ensuring the economic security of our country. The types of activities which is given above and currency controls will further expand the scope of this body's activities and affect to the activities of economic entities engaged in foreign economic activity in the economic system<sup>6</sup>.

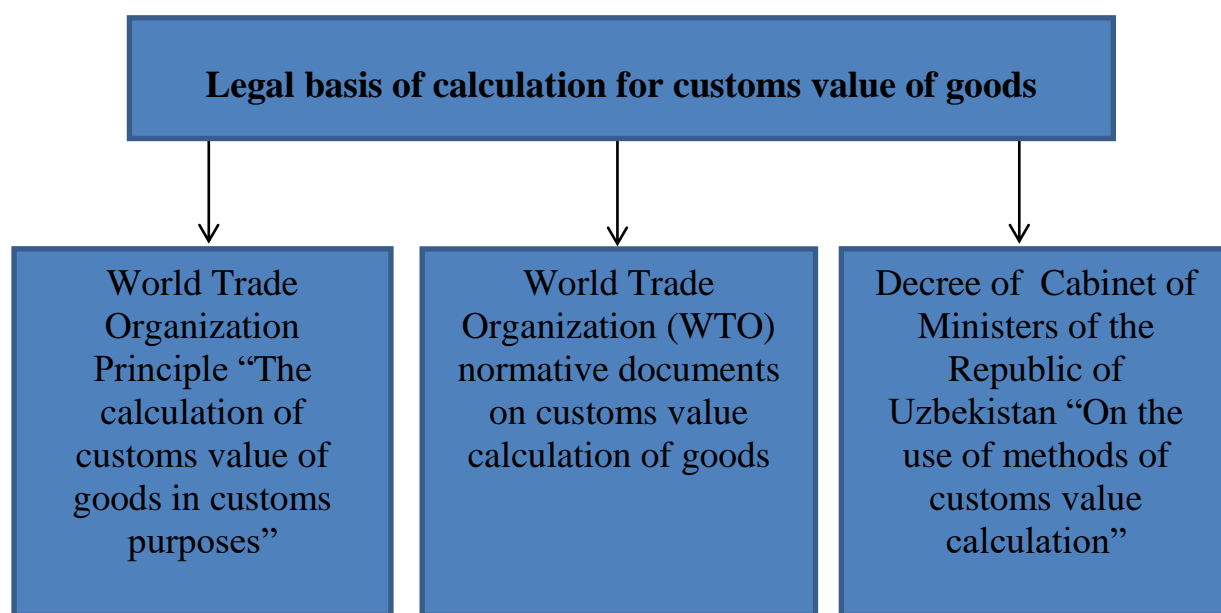
International trade is one of the key roles in foreign economic activity. Theoretical bases of international trade development have been emphasized by economists until these days . Especially the theory of absolute and relative advantages have taken place one of the main points in international trade development.

The regulation of foreign trade activities is carried out through the following functions of customs: First of all, the regulation function. Second

<sup>6</sup> Галина Маховика, Елена Павлова. Внешнеэкономическая деятельность. Учебный курс. – М.: ЭКСМО, 2017.

of all, the fiscal function. The income part of the state budget is formed by this function. Third of all, the protection function. It implies the protection of domestic producers by increasing the rate of customs duties. Moreover, in order to protect the economic interests of the Republic, anti-dumping and compensation types of customs duties for importing of certain types of goods may be applied temporarily. Finally, the trade, political function. It is implemented by applying the system of preferences<sup>7</sup>.

The functions of customs tariff form a system of whole customs tariff regulation that is a measure of regulation based on the use of the price of state factor against goods which is crossing through the customs border of Uzbekistan. The working mechanism of tariffs is quite simple: when importing goods, the calculation of customs payments are based on their value; after the payment of customs duties, the amount of VAT is paid that it will affect the change of the price of the goods which sell in a domestic market.



**Figure 1. Legal basis of calculation for customs value of goods**

In summary, we believe that in the state regulation of foreign economic activity, the efficiency may increase if we optimal use the regulation methods of customs tariff in accordance with the requirements of common economic laws and categories.

As we have done a research on the subject above, we have made a

<sup>7</sup> Савина С.А., Дугина Т.А., Высочкина С.А., Внешнеэкономическая деятельность. Учебно-методическое пособие для подготовки бакалавров направления 100800.62 «Товароведение». – Волгоград: ФГБОУ ВПО Волгоградский ГАУ, 2014.

conclusion and given some suggestions on the development of the customs tariff system in the development of foreign economic activity. It will play a significant role in order to select the optimal variant for using of customs tariffs:

- the mechanism of effective customs control of the cost of goods should be improved;
- it should be unique customs tariff order to give preferences for FEA participants;
- it should be a creation of the same conditions for all FEA participants, elimination of the special preferences on the payment of taxes and customs payments. To build a healthy competitive environment for the implementation of foreign trade operations by this principle.

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## **O‘ZBEKISTON RESPUBLIKASIDA TASHQI IQTISODIY FAOLIYATNI DAVLAT TOMONIDAN TARTIBGA SOLISHNING IQTISODIY JIHATLARI**

O‘zbekiston mustaqillikka erishgan dastlabki kunlardan boshlab jahon tajribasini hamda milliy iqtisodiyot rivojlanishning o‘ziga xos xususiyatlarini hisobga olgan holda o‘z tashqi iqtisodiy faoliyatini amalga oshirishni boshladi. O‘tgan davr mobaynida mamlakatda xalqaro iqtisodiy hamjamiyatga integratsiyalashish va tadbirkorlik subyektlari tomonidan tashqi iqtisodiy faoliyatni amalga oshirish uchun qulay shart-sharoitlar yaratish bo‘yicha izchil ishlar olib borildi. Mamlakat taraqqiyotining har bir bosqichida uning o‘z oldiga qo‘ygan vazifalari mavjud bo‘lib, davlatning iqtisodiy siyosati bu vazifalarni bajarilishiga qaratilmog‘i kerak. Ular orasida eng muhimlari quyidagilar:

- eksportni rivojlantirish va uning tuzilishini yaxshilash. Chunki eksportga yo‘naltirilgan iqtisodiyotni shakllantirish milliy ishlab chiqarishni texnik iqtisodiy jihatdan jahon darajasiga ko‘taradi, uning tuzilishini takomillashtiradi, Respublika valyuta zaxiralarini ko‘paytiradi;
- import tuzilishini takomillashtirish, ya‘ni uni milliy ishlab chiqarishni zamonaviylashtirish va kengaytirishga qaratish, import