



**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”**

**мавзусида республика илмий-амалий анжумани материаллари
тўплами**

Сборник материалов научно-практической конференции на тему

**“АКТУАЛЬНЫЕ ПРОБЛЕМЫ
ГОСУДАРСТВЕННОГО РЕГУЛИРОВАНИЯ
ВНЕШНЕЭКОНОМИЧЕСКОЙ ДЕЯТЕЛЬНОСТИ
В КОНТЕКСТЕ ИННОВАЦИОННОГО РАЗВИТИЯ
ЭКОНОМИКИ УЗБЕКИСТАНА”**

Тошкент шаҳри, 2019 йил, 24 апрель

*D.A. Ismailov, deputy dean of the corporate
management faculty TSEU, PhD,
O. Narimonov, Student of the group MO-02
Faculty "Corporate governance"*

CUSTOMS DUTIES AS A TOOL FOR REGULATING FOREIGN TRADE ACTIVITIES

The customs system is a set of methods and techniques in the field of foreign economic activity carried out within the framework of customs policy. Customs tariff regulation is an integral part of the customs tariff system and is a method of state regulation of foreign trade in goods, implemented through the application of import and export customs duties and aimed, in particular, to protect the domestic market of Uzbekistan and stimulate progressive structural changes in the economy.

The need for a clear legal regulation of customs and tariff regulation is explained by the following: first, customs regulation directly or indirectly affects the sphere of entrepreneurship, private economic interests, influencing the adjustment of foreign trade directions of economic entities. In addition, it requires rationing "external" orientation of the customs and tariff policy, creating for the state obligations of an international legal nature.

Depending on the context, the customs tariff can be defined as:

- an instrument of trade policy and state regulation of the country's internal market in its interaction with the world market;
- a set of rates of customs duties applicable to goods moved across the customs border, systematized in accordance with the commodity nomenclature of foreign economic activity;
- the specific rate of customs duty payable when exporting or importing a particular product into the customs territory of the country. In this case, the concept of customs tariff fully coincides with the concept of customs duty.

By their nature, customs duties perform three main functions:

- fiscal (applies to both import and export duties) due to the fact that they are one of the items of the state budget revenues;
- protectionist (refers to import duties), because with their help the state protects local producers from unwanted foreign competition;
- balancing (applies to export duties), since they are set to prevent undesirable exports of goods, the domestic prices for which for one reason or another are lower than world prices.

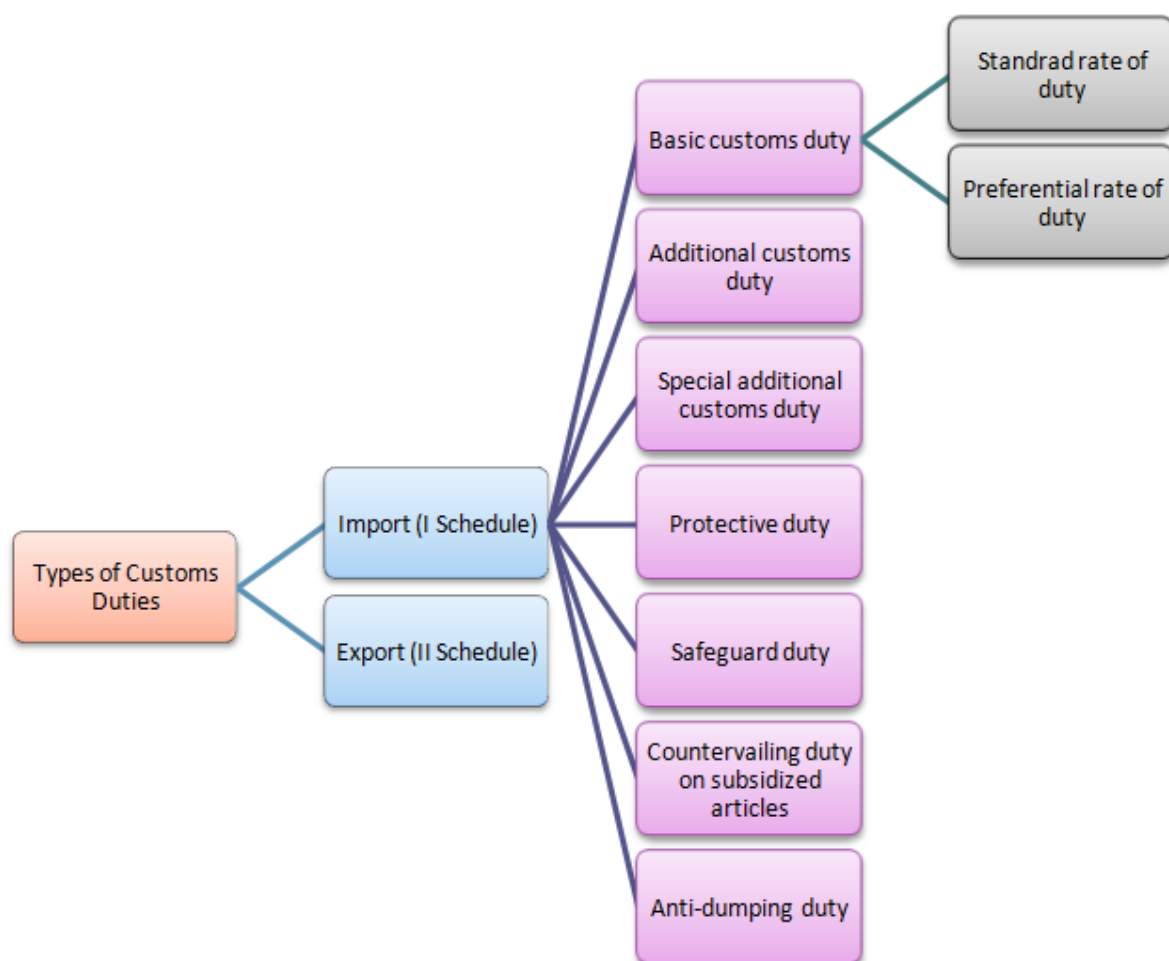


Figure 1. Types of duties under customs¹²

Example of calculating some customs duties:

$$\text{Advalor rates} = \text{customs value} * \left(\frac{\text{rate}(\%)}{100(\%)} \right)$$

Cost - \$ 8,000

Duty rate - 5%

The exchange rate - 8400 UZS / USD. USA

$$\text{Advalor rates} = 67200000 * \left(\frac{5(\%)}{100(\%)} \right) = 3360000 \text{ UZS}$$

President of Uzbekistan Shavkat Mirziyoyev signed a decree “On additional measures to stimulate exports and ensure the competitiveness of domestic goods in foreign markets”. The new regulatory act establishes the abolition, firstly, of export customs duties on all types of goods, and

¹² <https://www.caclubindia.com/articles/types-of-duties-under-customs-24074.asp>

secondly, the licensing of exports of all types of goods, except for specific ones.

Thanks to the new decree, enterprises exporting their own products have the right to open overseas trading houses and offices for marketing research of foreign markets and advertising.

In addition, the document approved a list of items and products, the export of which is carried out on the basis of decisions of the president or government. It includes cattle, poultry, meat, grain, vegetable oils, sugar, leather raw materials, silkworm cocoons, raw silk, ores and tungsten concentrates, non-ferrous scrap and non-ferrous metals, as well as antiquities that are valuable.¹³

Thus, the customs duty is the main tool of customs and tariff regulation. Depending on the classification of customs duties, their values increase or decrease, which directly affects the regulation of foreign economic activity. That is why, in order to protect the domestic market, to perform fiscal and other functions, it is important to correctly identify the type of customs duty in each particular case of its application.

*Б.С. Маматов, заведующий кафедрой
«Пенсионное дело» ТФИ, к.э.н., доц.,
Д.Ю. Хужамкулов, доцент кафедры
«Мировая экономика» ТГЭУ, к.э.н.*

ОСОБЕННОСТИ ГОСУДАРСТВЕННОГО РЕГУЛИРОВАНИЯ ВНЕШНЕЭКОНОМИЧЕСКОЙ ДЕЯТЕЛЬНОСТИ В РОССИИ

В настоящее время на этапах глобализации наблюдается усиление интеграционных процессов в мире, что приводит к возрастанию роли внешнеэкономической деятельности государств. К основным видам внешнеэкономической деятельности относятся следующие:

- внешнеторговая деятельность;
- логистическое обеспечение внешнеэкономической деятельности;
- международное разделение труда;
- производственная кооперация;
- международное инвестиционное сотрудничество;

¹³ The Decree On additional measures to stimulate exports and ensure the competitiveness of domestic goods in foreign markets DP-5286 15.12.17.