

THE ROLE OF CUSTOMS AUDIT IN MORE SIMPLIFICATION OF CUSTOMS CONTROL AND PROCEEDINGS IN PANDEMIA

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Abstract The article discusses the need to introduce additional measures to support the population, sectors of the economy and businesses in the Republic of Uzbekistan during the coronavirus pandemic by the customs authorities. It highlights the role of customs audit in the further simplification of customs control and customs clearance, one of the most advanced innovative methods widely used by the system in international practice.

Index terms - coronavirus pandemic, economic crisis, financial control, customs control, customs clearance, audit, customs audit.

Introduction

The goal of radical reforms in the tax and customs systems of the country in recent years is to ensure the sustainable development of our national economy, increase investment attractiveness, support foreign economic activity and create opportunities for them. At present, in the context of the ongoing pandemic in our country, efforts are being made to further simplify customs clearance and reduce the rates of customs duties on essential consumer goods, study and apply international experience in minimizing notarial measures in foreign trade.

Literature review

It is known that the main objectives of the customs authorities are to ensure economic security of the country, support national producers, compliance with customs legislation by participants in foreign economic activity in the movement of goods and vehicles across the customs border, transportation, storage and processing of goods. Requirements of customs regimes to curb violations and ensure timely and correct payment of customs duties and economic policy measures ensure compliance with the terms of a [1]. At the period when the coronavirus pandemic is threatening the world, the Republic of Uzbekistan needs to strengthen social protection and ensure the stability of the economy, as well as support some businesses. The demand for medicines, medical supplies and medical

equipment, in particular, is growing rapidly. At the same time, it requires a wide range of opportunities for importers in customs control and clearance for their import to the Republic of Uzbekistan. This makes it necessary to carry out customs clearance in a simplified manner on the basis of direct "green" and "blue" corridors.

Before clarifying the concept of customs audit, it is expedient to dwell on the concept of financial control. At the same time, customs audit can be considered as both a form and a type of financial control. Today, not only in our country, but all over the world, serious attention is paid to the creation of new, cost-effective and efficient forms of control, especially financial control, and the improvement of existing ones. As a result, the goals, objectives and forms of financial control are changing radically. Therefore, "now it serves not only as a punitive body, but also as a full collection of funds necessary for the state to perform its functions, to control the effective spending of budget funds, to provide advice and guidance" [5]. Article 1 of the International Lim Declaration of 1977, adopted at the IX Congress of the International Organization for Supervision, INTOSAI, states: "The purpose of control is to establish control as a necessary element in the management of social and financial resources. Supervision is not just a goal, but an integral part of the regulatory system, the goal of which is to take corrective action, to prosecute the perpetrators in some cases, to recover damages, or to prevent or reduce such violations in the future, detection of deviations from standards and violations of the rules, efficiency and cost-effectiveness of material resources.

Methods for control efficiency evaluation of the production capacities were investigated by Khodiev B. Y., Mustafakulov Sh.I. [10], Tursunov,

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B.O. [11] and others. Problems of strategic of development of export potential for engineering industry of Uzbekistan were studied in works of Yusupov S. S. [12].

It is worth quoting the views expressed by local scholars in this regard. Recognizing financial control as one of the important elements of a market economy, Z.T. Mamatov divides the subjects of financial control, from the point of view of the system, into two: public financial control and auditing "[6]. V.Sh.Nuritdinova, M.A.Sharapova say that "the subject of financial control are the bodies exercising control" [7]. Sh.O.Azizov drew attention to the role and importance of customs audit as a financial control in the customs system and the need for its organization, improvement of methodology [8], conducted research on the creation of a modern mechanism of customs audit in the customs system of Uzbekistan. In developed countries and CIS countries, customs audit is used in customs practice and has its own legal basis. According to the customs legislation of the Republic of Uzbekistan, goods and means of transport may not be exported from the territory without customs control. It was noted that customs control can be carried out by the customs authority on the basis of prior notification of the intention of the carrier to export goods and means of transport [1]. Therefore, it is expedient to consider customs audit as a simplified form of customs control. Currently, in order to create a legal framework for customs audit in the customs system of Uzbekistan, a draft Regulation "On the organization and conduct of customs audit after the issuance of permits for goods" is being developed and discussed for its adoption in practice.

Analysis and results

From the above, it is expedient to define customs audit as a simplified form of customs control as follows: Customs audit - the observance by customs authorities of the customs legislation of directly and indirectly related economic entities in respect of imported goods and vehicles that passed through the border customs post on the basis of a simplified system of risk management and monitoring after the completion of customs clearance. books, financial statements, other documents related to customs clearance of goods and means of transport Products based on the verification process. The purpose is to assess the level of compliance of the inspected foreign trade entity with customs legislation and increase the efficiency of the customs authorities.

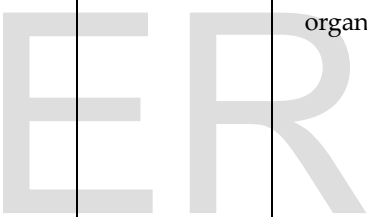
It is known that the subjects of foreign economic activity engaged in foreign trade, in the

process of customs clearance, reflect in their accounting the relevant accounts and reporting documents of the funds to be paid to the state budget for customs duties. Thus, the customs audit assesses the activities of the audited entity on imported goods and means of transport, ie the customs value of goods, the commodity code of the foreign economic activity commodity nomenclature, the correctness and accuracy of customs duties paid.

However, customs audit differs from general audit in its characteristics and also has some similarities (Table 1).

Table -1
Comparative analysis of customs audit and general audit

Criteria for comparison	General audit	Customs audit
Contents	Audit of accounts and financial statements of the business entity by the audit organization	Preventive measures taken by the customs authorities to verify compliance with customs legislation on foreign trade activities carried out by a participant in foreign economic activity after the completion of customs clearance
Regulatory framework	Law of the Republic of Uzbekistan "On Auditing" and Auditing Standards	Adopted normative and legal acts related to customs activities
Inspector	Auditor	Customs official
Purpose	Determining how accurate and fair the financial performance of an organization looks	Ensuring compliance of foreign economic activity with customs legislation and correct collection of customs



		duties
Start and end period	Accounting begins after the end of a certain period	Within 1 (one) year after the goods are released for free circulation

From the above, it should be noted that the specifics of the customs audit can be carried out in order to address the following tasks:

verification of the legality of placement of goods under a certain customs regime;

verification of the authenticity of the customs value declared in the documents;

verification of compliance of the information on the goods specified in the customs declaration with the information specified in the documents confirming them;

verification of the correct application of preferences in respect of goods, full collection of customs duties;

verification of the correct application of customs exemptions;

Verification of the correct classification of goods in accordance with the codes of the Commodity Nomenclature of Foreign Economic Activity of the Republic of Uzbekistan (TIF TN);

verification of compliance with the restrictions on conditionally released goods in the prescribed manner;

verification of compliance with the license obligations by the inspected person;

Checking compliance with the prohibitions and restrictions established by the customs legislation of the Republic of Uzbekistan.

We know that the spread of coronavirus infection in the world has led to a sharp decline in production and consumption in the largest economies, disruption of global production chains and trade ties, falling commodity prices in world financial markets and deteriorating conditions. The negative economic consequences of the current pandemic are having a serious impact on the global economic system, including the economy of Uzbekistan, of which it is a part. For example, the negative effects of this situation can be seen in the fact that spending in the economic, social and medical spheres is increasing. In this regard, the President of the Republic of Uzbekistan in 2020

According to the Decree No. PF-5969 of March 19 "On priority measures to mitigate the negative impact of the coronavirus pandemic and the global crisis on sectors of the economy" [2], stimulating foreign economic activity, effective social support, income of the population In order to

prevent a sharp decline, the rapid movement of goods through border customs posts, their continuous customs clearance, as well as the possibility of export and import of goods. establishment of an operational headquarters to ensure the issuance of documents, According to the list provided by the Pharmaceutical Industry Development Agency, customs duties are not levied on the necessary medicines, medical devices, medical equipment, raw materials and substances used for their production, which are transported across the customs border. Also, the President of the Republic of Uzbekistan in 2020 April 3, "Population, sectors of the economy during the coronavirus pandemic and on additional measures to support business entities "PF-5978 [3], by December 31, 2020, in accordance with its Annex 1, 20 types of food and medical and zero rates of customs duties and excise taxes on the import of drugs and products used in pharmaceuticals. In addition, the Law on Medicines and Pharmaceutical Activities was amended at a regular session of the lower house of parliament on March 30 to import drugs used for the prevention of dangerous infectious diseases without state registration by the Ministry of Health [9] . Therefore, in order to successfully overcome such a dangerous period and jointly overcome the coronavirus pandemic, our country needs to further simplify customs clearance and reduce control requirements for consumer goods (primary food products and medicines). Therefore, in our opinion, in order to effectively check the correctness of the calculation of the customs value of goods, the correct payment of customs duties, the correct identification of the commodity TIF TN code, the subjects of foreign economic activity importing these types of goods to our country on the basis of risk management transfer and customs control procedures within a year, We believe that the establishment of a mechanism for the speedy implementation of customs audits in the system, which specializes in conducting a simplified procedure in the regions where they are located, will be an urgent, fair decision aimed at ensuring high efficiency in customs activities.

conclusions and suggestions

In conclusion, the role of customs audit in simplifying and accelerating customs clearance to support foreign trade entities in helping to ensure macroeconomic stability in order to combat the spread of coronavirus infection in the country and mitigate the effects of the economic crisis in the face of other global threats is invaluable. This is due to the fact that the customs audit of imported goods on a preferential basis requires that they are

used purposefully, efficiently and correctly, and that the customs value is calculated correctly.

It should be noted that instead of the previous general customs control, the customs control of goods and vehicles through the use of automated risk management systems through the "yellow", "red", "green" and "blue" corridors, in particular, " In the green" corridor it is established that no customs control is carried out on low-risk goods and vehicles, in the "blue" corridor the level of risk is moderate or determined at random. Performance Management forms after they are sent out of the customs control, customs audit carried out by "[4].

We believe that in order to effectively combat the complex economic situation caused by the pandemic in the country, its catastrophic negative consequences, in short, to mitigate the effects of the economic crisis, the customs system must take well-thought-out measures for the near future. In such circumstances, the customs authorities must simultaneously seek all available internal opportunities to support the interests of both the people and the subjects of the TIF, as well as the state. These should further simplify the procedures related to customs control and clearance at customs posts and increase the intensity of foreign trade. For the above, the system should first launch a customs audit in the capital on a trial basis, adopt its legal framework, and then improve it on the basis of in-depth study and analysis of international experience and standards. standards should also be developed, as appropriate.

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