

PROSPECTS FOR THE DIGITALIZATION OF CUSTOMS PAYMENTS COLLECTION AND THEIR TRANSFER TO THE STATE BUDGET

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Abstract

In our country, consistent reforms are being implemented to fundamentally modernize the customs system with the aim of liberalizing the economy, simplifying foreign trade procedures, and supporting entrepreneurial activity. In particular, the Decree of the President of the Republic of Uzbekistan No. PF-57 dated March 25, 2025, “On measures to improve the efficiency of the activities of the state customs authorities” serves as an important legal framework in this regard. In accordance with this document, a comprehensive action plan has been approved to digitalize the activities of customs authorities, as well as to introduce startup projects and artificial intelligence technologies into the sector. Within this framework, the digitalization of customs authorities through the implementation of modern and advanced information and communication technologies in the context of the digital economy has been identified as one of the priority tasks [1].

Within the framework of cooperation programs implemented by the World Customs Organization, the year 2016 was declared the “Year of Digital Customs” with the aim of enhancing the quality of customs services at the international level and ensuring transparency and openness. In this document, the term “Digital Customs” is defined as the use of digital systems to ensure and guarantee the payment of customs duties, to monitor the movement of goods, individuals, vehicles, and financial flows, as well as to protect international trade from criminal activities, including international terrorism [2].

The introduction of modern information and communication technologies, the centralization of public financial management, and the digitalization of payment systems constitute key directions of these reforms.

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Currently, in the customs system of our country, the automated information system “Bojxona to‘lovlari” is being effectively utilized to streamline the calculation and collection of customs duties. This system offers a number of significant advantages.

In particular, it enables the electronic accounting of all types of customs payments, while ensuring timely and accurate electronic documentation of financial flows, as well as the processes of assessment and collection of payments. Moreover, revenues from customs duties, taxes, and fees transferred to the state budget and the special fund of the State Customs Committee are monitored in real time.

In addition, the system enables the generation of comparative data on assessed and collected customs payments for each participant in foreign economic activity, as well as the electronic management of accounts receivable and payable. It also provides the ability to obtain online information on the solvency of participants during the customs clearance process and to prepare оперативные reports in a timely manner.

Furthermore, the system ensures the storage, processing, and transmission of data in real time, while allowing remote access to databases through web technologies. It operates in integration with the “Elektron bojxona rasmiylashtiruvi” information system, thereby facilitating seamless data exchange between systems.

Despite the ongoing digitalization efforts, the process of customs clearance for declarations submitted by business entities remains partially traditional. While the clearance itself is carried out in a centralized manner, the payment of funds for processing must still be made separately to the account of each regional customs office. For example, if an organization operating in Khorezm region imports its commercial goods into the country through the local customs authority, it is required to deposit the corresponding payments exclusively into the personal treasury account of the Khorezm Regional Customs Department.

To address the problems in this area, we can examine the experience of developed foreign countries such as Singapore and South Korea.

Singapore’s experience. In Singapore, customs payments are carried out through a single electronic platform — the “Singapore Customs” system. All foreign trade operations operate on the principle of a “single window.”

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Payments are made remotely via the banking system and online payment services. This system allows foreign economic activity participants to make payments from any location in the country without being tied to a specific regional customs office [3].

South Korea's experience. In South Korea, customs payments are managed by the Korea Customs Service and are received in a centralized manner through the "UNI-PASS" electronic customs information system, allowing for remote processing [4].

Overall, the use of information and communication technologies in the collection of customs duties and their transfer to the state budget has increased transparency within the system and produced positive results.

In recent years, particular attention has been paid to the full digitalization of customs clearance processes through the implementation of digital solutions. As a result, the practice of submitting documents in paper form has been gradually eliminated, while the capabilities for electronic preparation, submission, and verification of customs cargo declarations have been expanded. This has significantly reduced the influence of human factors in the interactions between entrepreneurs and customs authorities.

From the above analysis, it is evident that the effective use of information technologies in the calculation, collection, and transfer of customs duties to the state budget yields significant results. This situation underscores the need for further improvement in this area. Accordingly, the following recommendations are considered appropriate:

further development of a system for training highly qualified personnel who have in-depth knowledge of modern digital information technologies to meet the needs of the customs system;

digitalization of processes for granting exemptions on customs duties and for monitoring their collection;

creation of a nationwide system and software infrastructure for customs payments, enabling payments to be made from any region of the country, based on the experience of developed countries such as Singapore and South Korea.

In conclusion, improving the digitalization of customs duty calculation and collection processes significantly reduces human involvement, lowers the

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risk of corruption, and shortens the time and costs associated with customs clearance for entrepreneurs.

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