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SOME REGULATORY AND LEGAL FOUNDATIONS FOR COLLECTING CUSTOMS PAYMENTS ON GOODS IMPORTED BY INDIVIDUALS

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Abstract
This article examines the regulatory and legal framework governing the collection of customs payments on goods imported by individuals for personal use in the Republic of Uzbekistan. It analyzes the legal and economic aspects of duty-free import allowances established by customs legislation, the calculation of the unified customs payment, the determination of customs value, and payment processing procedures. The article also develops research-based proposals for improving current procedures in light of international standards.

Keywords: individuals, imported goods, customs payments, customs legislation, unified customs payment, duty-free import allowance, customs value, customs receipt order, digital customs.

The intensification of international trade relations, the expansion of cross-border e-commerce, and increasing international passenger flows in the global economy have heightened the need to establish effective mechanisms for the customs regulation of goods imported by individuals. In particular, when collecting customs payments on goods imported for personal use, it is essential to balance the fiscal interests of the state with the legitimate economic interests of citizens.

In this process, priorities include the clarity of the regulatory and legal framework, transparency in the calculation of customs payments, the economic justification of duty-free import allowances, and the effective application of simplified customs clearance procedures.

In the Republic of Uzbekistan, the principal legal foundation for these relationships is the Customs Code. The Code establishes special rules for the movement of goods by individuals for non-commercial purposes, the determination of their customs value, and the calculation and collection of customs payments [1].

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Accordingly, systematically examining the regulatory and legal foundations of customs payment collection on goods imported by individuals, assessing the consistency of existing procedures, and developing proposals to bring them closer to international standards constitute an important research and practical task.

The regulatory and legal mechanism for collecting customs payments on goods imported by individuals encompasses several interconnected elements: determining the purpose of importation, applying duty-free import allowances, establishing customs value, calculating payment obligations, and recording the amounts collected.

Under Article 163 of the Customs Code of the Republic of Uzbekistan, when the value or quantity of goods imported by individuals for non-commercial purposes in hand luggage or accompanied baggage, or sent through international postal and courier shipments, exceeds the established duty-free import allowance, a unified customs payment applies to the portion exceeding that allowance [1].

The economic rationale of this mechanism is that the state provides a degree of relief for goods imported for personal consumption while retaining the ability to apply fiscal regulation to imports exceeding established allowances. However, the practical effectiveness of this measure depends directly on correctly determining whether goods are imported for personal or commercial purposes.

An important legal instrument in this area is Resolution No. 244 of the Cabinet of Ministers of the Republic of Uzbekistan, dated 19 April 2025. Under this resolution, from 1 May 2025, the value-based duty-free import allowances for goods brought in by individuals for non-commercial purposes were differentiated according to the mode of transport and delivery [2].

Table 1 Value-Based Duty-Free Import Allowances for Goods Imported by Individuals

Mode of Importation	Duty-Free Import Allowance
By air	USD 1,000
By rail or river transport	USD 500
Through road or pedestrian border crossings	USD 300
By international courier shipments	USD 200
By international postal shipments	USD 100

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Source: Compiled on the basis of Resolution No. 244 of the Cabinet of Ministers of the Republic of Uzbekistan, dated 19 April 2025. The table shows the initial value-based allowances established by the resolution; additional conditions currently in force must also be considered when applying them.

Another important legal element in collecting customs payments is the determination of customs value. Under Article 164 of the Customs Code, the value of goods imported by individuals for non-commercial purposes is declared during customs clearance and supported by relevant commercial documents. Where sufficient documentary evidence of value is unavailable, customs authorities are entitled to determine that value independently in accordance with procedures established by law [1].

However, practical application of this procedure requires transparency in customs valuation criteria, clear rules for verifying purchase prices on e-commerce platforms, and evidence-based decisions by customs authorities. It is therefore advisable to further clarify how electronic invoices, payment records, and other digital sources may be used to establish customs value.

The procedural aspects of customs payment collection are governed by the Form of the Customs Receipt Order and the Rules for Completing It, approved by Order No. 125 of the Minister of Economy and Finance of the Republic of Uzbekistan, dated 22 May 2024. This document establishes the mechanism for generating customs receipt orders electronically and recording payments collected on their basis [3].

Maintaining customs receipt orders electronically provides a necessary legal foundation for automating the calculation and accounting of payments. At the same time, improving the effectiveness of this system requires expanding citizens' ability to determine their customs payment obligations in advance. International practice places particular emphasis on simplifying customs procedures, submitting advance electronic information, and applying risk management principles. Article 7 of the World Trade Organization (WTO) Agreement on Trade Facilitation provides for pre-arrival processing, electronic payment, and risk management mechanisms [4], while Article 10 is directed toward simplifying import and export formalities [5].

Adapting these international principles to non-commercial imports by individuals could improve the targeting of customs controls, reduce

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unnecessary administrative procedures, and help ensure timely collection of customs payments.

The examination of the regulatory and legal foundations for collecting customs payments on goods imported by individuals indicates that Uzbekistan has established the principal legal mechanisms governing these relationships. In particular, the Customs Code, government resolutions setting duty-free import allowances, and departmental regulations concerning customs receipt orders form an interconnected regulatory framework.

To improve certain regulatory and legal foundations for collecting customs payments on goods imported by individuals, the following measures are proposed:

introduce a regulatory and legal mechanism for establishing a unified electronic customs profile for individuals;

provide a clear legal basis for the advance automated calculation and electronic payment of customs charges on goods imported by individuals.

In conclusion, under the conditions of the digital economy, priority areas for improving this system should include the digitalization of customs payment calculation and collection procedures, integrated recordkeeping of information concerning individual importers, and ensuring that legal rules are clear and applied consistently.

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