



# IQTISODIYOT & TARAQQIYOT

*Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal*

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08.00.02 Makroiqtisodiyot  
08.00.03 Sanoat iqtisodiyoti  
08.00.04 Qishloq xo'jaligi iqtisodiyoti  
08.00.05 Xizmat ko'rsatish tarmoqlari iqtisodiyoti  
08.00.06 Ekonometrika va statistika  
08.00.07 Moliya, pul muomalasi va kredit  
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08.00.09 Jahon iqtisodiyoti  
08.00.10 Demografiya. Mehnat iqtisodiyoti  
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08.00.12 Mintaqaviy iqtisodiyot  
08.00.13 Menejment  
08.00.14 Iqtisodiyotda axborot tizimlari va texnologiyalari  
08.00.15 Tadbirkorlik va kichik biznes iqtisodiyoti  
08.00.16 Raqamli iqtisodiyot va xalqaro raqamli integratsiya  
08.00.17 Turizm va mehmonxona faoliyati

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# METHODS OF IMPROVING CUSTOMS MANAGEMENT IN TRANSFORMING THE CUSTOMS BODIES INTO A CORRUPTION-FREE FIELD

**Mirzaxmedova Dilafruz Farxatovna**

Independent researcher, Kimyo International University in Tashkent

[dilafruz\\_mirzaxmedova@gmail.com](mailto:dilafruz_mirzaxmedova@gmail.com)

<https://orcid.org/0009-0003-4011-4627>

**Tukhtabaev Jamshid Sharafetdinovich**

Professor of the Academy of Banking and Finance of the Republic of Uzbekistan

[jamshidtukhtabaev@gmail.com](mailto:jamshidtukhtabaev@gmail.com)

<https://orcid.org/0000-0001-6851-9704>

**Аннотация:** В данной статье рассматривается одна из наиболее актуальных задач, стоящих перед таможенными органами, – преобразование их в свободную от коррупции, прозрачную и благоприятную для предпринимательства систему. Анализируются результаты экономико-правовых реформ, осуществляемых в нашей стране с целью превращения таможенных органов в сектор, свободный от коррупции, а также меры, направленные на совершенствование системы таможенного управления. Освещаются причины возникновения коррупции и методы её предотвращения. На основе научных исследований в данной области разработаны научно-практические предложения и рекомендации по трансформации таможенной системы в современную управленческую структуру, свободную от коррупционных проявлений.

**Ключевые слова:** таможенное управление, коррупция, таможенная администрация, цифровая таможня, таможенные реформы, качество таможенных услуг.

**Annotatsiya:** Ushbu maqolada bojxona organlari oldida turgan eng dolzarb vazifa – ularni korrupsiyadan xoli, shaffof va tadbirkorlik uchun qulay tizimga aylantirish masalasi ko'rib chiqiladi. Mamlakatimizda bojxona organlarini korrupsiyadan holi sektorga aylantirish yo'lida amalga oshirilayotgan iqtisodiy-huquqiy islohotlar, bojxona boshqaruvini takomillashtirishga qaratilgan chora-tadbirlar samarasi, shuningdek, korrupsiyaning kelib chiqish sabablari va ularning oldini olish usullari tahlil etiladi. Mazkur yo'nalishda olib borilgan ilmiy tadqiqotlar asosida bojxona tizimini korrupsiyadan holi, zamonaviy boshqaruvga ega sohaga aylantirish bo'yicha ilmiy-amaliy taklif va tavsiyalar ishlab chiqilgan.

**Kalit so'zlar:** bojxona boshqaruvi, korrupsiya, bojxona ma'muriyati, raqamli bojxona, bojxona islohotlari, bojxona xizmatlari sifati.

**Abstract:** : This article examines the most pressing task facing customs authorities: transforming them into a corruption-free, transparent, and entrepreneurship-friendly system. The results of economic and legal reforms being implemented in our country to improve customs management in transforming customs authorities into a corruption-free sector, the results of scientific research by scientists who have extensively studied corruption in customs authorities and its causes, the causes and methods of corruption in customs authorities, and scientific and practical proposals and recommendations for transforming the customs sector into a corruption-free system are discussed.

**Key words:** customs management, corruption, customs administration, digital customs, customs reforms, quality of customs services.

## INTRODUCTION

When customs authorities, the gateways of a state's foreign trade, become a corrupt sector, it leads to the stagnation of entrepreneurship, halts ongoing reforms, and directly threatens national security. Therefore, in developed countries, identifying corruption in customs authorities and combating it has always been a critical



issue. For example, studies conducted by German researchers in 2018 revealed that the damage caused by corruption in the customs of Ukraine amounted to 4 billion Euros [1].

Today, the most pressing task for customs authorities is to transform into a system that is free of corruption, transparent, and promotes entrepreneurship development. The negative impact of increasing corruption in this sector on the country has been repeatedly emphasized by the President of the Republic of Uzbekistan, Shavkat Mirziyoyev, in his speeches. In particular, during a meeting held in 2022 on priority tasks for further improving customs administration and transforming the sector into a corruption-free system, the President pointed out, "In the last five years, the country's foreign trade turnover has doubled, from 24 billion dollars in 2016 to 42 billion dollars in 2021. The customs system is a bridge connecting our country to the global economy. If this system does not function correctly and transparently, it becomes a barrier to entrepreneurship and investment, causing public dissatisfaction. Therefore, we began large-scale reforms in this area in 2019" [2].

Furthermore, in his speech, the President instructed the Chairman of the State Customs Committee to engage directly with employees, the public, and entrepreneurs, to personally address every issue and thoroughly investigate matters. This indicates that efforts to organize the system as a true business structure under the principle of "Customs for Business" have begun. In particular, the improvement of customs administration, the digitization of the system, reducing human involvement to create conveniences for entrepreneurs and citizens, supporting social sectors, and other areas have led to the development of 75 regulatory legal acts (2 laws, 8 Presidential documents, 36 Cabinet of Ministers resolutions, 3 orders, and 26 departmental documents) [3].

## REVIEW OF LITERATURE ON THE SUBJECT

The speeches of the President of the Republic of Uzbekistan [4] and information published in the media through content analysis show that the reforms aimed at transforming customs authorities into a corruption-free system, which began in 2022, are largely being implemented through improving material-technical support and organizing social and material support for employees. In particular, during his visit to the Central Apparatus of the State Customs Committee on August 29, 2023, President Shavkat Mirziyoyev once again addressed the issue of corruption in the customs authorities, emphasizing, «The customs will be free from corruption. I will provide you with salaries, housing, conditions, and ensure that your children are educated. Do not steal» [5].

According to economist Robert Klitgaard, corruption arises in the following cases:

- the existence of unlimited authority in the allocation of state resources;
- availability of economic rent for the use of the service position;
- The possibility of compensating penalties through the amount of bribery taken;
- Low control possibilities, among others [6].

All these factors can be found in the reality of customs authorities.

Corruption in customs authorities and the factors that contribute to it have been constantly studied by many researchers, and research has been ongoing. In particular, researcher Sh. Akramova [7] believes that the fight against corruption in customs authorities should begin with the recruitment and training process of new employees. She developed a social-cultural project methodology to foster a stance against corruption and build ideological immunity among future customs service personnel.

Additionally, the Chairman of the State Customs Committee A.Y. Mavlonov, in his research, stated that «systematic analysis of the causes and conditions of violations in the customs sector, identifying their sources, studying their interconnections, and their relation to the 'shadow' economy should be consistently carried out» [3].

The occurrence of corruption in customs authorities in developed countries, where advanced technologies are implemented, suggests the need to apply broader methods, including material-technical and social measures, in the fight against corruption. For instance, researcher S.A. Rahimov, in his scientific works, analyzed the factors contributing to corruption in customs authorities using the Ishikawa method and evaluated improper management practices as a contributing factor to corruption and its development [8].

It is worth noting that the demand for management personnel to serve as personal examples in the fight against corruption can be grounded in the fact that the causes of corruption are related to management problems. In particular, when the National Council's anti-corruption assessment deems an organization's anti-corruption efforts unsatisfactory, the main factors considered are: insufficient personal initiative from leadership in combating corruption, undefined responsibility mechanisms, and a lack of attention to implementing an effective anti-corruption system [9].

Despite the consistently high rankings in the effectiveness of anti-corruption work in customs authorities, cases of corruption in the system, identified despite the adoption of regulatory legal documents and the implementation of innovations and technologies, continue to cause significant damage to the state budget [10].



## RESEARCH METHODOLOGY

The research methodology is based on qualitative and quantitative methods. Primary data were obtained through expert interviews with customs officials and business representatives, while secondary data were collected from official reports and international studies. The gathered data were analyzed using content analysis and comparative evaluation to identify corruption patterns and assess the effectiveness of proposed management improvements.

## ANALYSIS AND RESULTS

During the research, the areas and methods of corruption in customs authorities were identified. According to the findings, corruption in customs authorities primarily occurs in several key areas, particularly in interactions between customs officers and citizens. In the process of movement through border customs posts, citizens often engage in corrupt practices with customs officers for the illegal importation of goods, to avoid customs duties when importing goods in excess of the established norms, to transport contraband items, to enable the free movement of wanted persons, to record false information about foreign currency assets that were not actually imported, to prevent customs inspection of goods, and to create conditions for the transportation of goods whose import and export are prohibited.

A similar pattern is observed in interactions between drivers of motor vehicles and customs officials at border customs posts. Corruption in this context includes the acceptance of documents for goods transported in vehicles with amendments, the failure to record goods detected during customs inspections, the facilitation of transporting contraband, the falsification and formalization of information on vehicles moving as goods, the exemption of vehicles from customs surveillance, and the skipping of vehicle acceleration procedures.

Corrupt practices also take place during export-import operations at foreign economic activity customs posts involving entrepreneurs, trusted individuals, declarants, and customs officers. These practices include the release of goods from customs control that never reached the customs post, allowing goods to be placed in non-customs warehouses without sufficient grounds, concealing the fact that goods stored in customs warehouses have actually been used up, failing to record violations of customs rules during inspections, not documenting customs rule violations found in customs cargo declarations, understating or overstating the customs value of goods, accepting false documents during customs clearance procedures, reducing customs fees, and replacing TIF TN codes with those subject to lower rates.

Additional corruption occurs in activities related to the issuance of permits by customs officers. This includes the illegal issuance of permits and the acceptance of permits, certificates, declarations, and receipts from other government agencies that contain incorrect information. Corrupt practices are also present in interactions between customs officers and citizens engaged in leadership and management activities. These include the employment of individuals unsuitable for customs authorities who serve the interests of organized groups or other persons, the adoption of regulatory documents that serve the interests of certain groups, and the creation of favorable conditions for business entities that are not eligible for authorized economic operatorship.

Furthermore, corruption takes place internally between customs officers themselves. This includes bribery for rotation to customs posts with a known corrupt environment, appointment to higher positions, selection for foreign business trips, access to specific benefits, and the concealment of deficiencies in official reports.

It is noteworthy that the adoption of measures and programs designed to prevent and combat corruption in customs authorities without conducting in-depth analyses has a negative impact on the effectiveness of such efforts.

For instance, until 2018, the activities of customs brokers and customs clearance specialists were carried out based on licenses, and they served as intermediaries between business representatives and customs officers. However, after cases were identified where certain declarants and brokers were performing «pocket» tasks for customs officers, the licensing system was abolished following decisions made regarding the digitalization of customs operations. As a result, the system was restructured, allowing business entities to submit customs cargo declarations through their personal accounts with an electronic digital signature to customs authorities.

In practice, the number of cases where individuals without professional experience in this field were involved in customs cargo declaration procedures, without entering into contracts for services, increased. As a result, the new system led to a loss of accountability for declarants and brokers and enabled entrepreneurs to carry out any violations using their electronic signatures. In such cases, customs authorities were held accountable for the person who provided the information, namely, the owner of the electronic signature.

To address the issues mentioned above, on September 5, 2024, the Law of the Republic of Uzbekistan “On Licensing, Permitting, and Notification Procedures” was amended with a provision aimed at improving the activities of customs brokers and international courier delivery services. This amendment reintroduced the licensing procedure for customs brokerage activities [11].



## CONCLUSIONS AND SUGGESTIONS

Therefore, the research concluded that one of the effective ways to transform the customs authorities into a corruption-free system is to improve customs management. This involves managing the entire customs system as a single coordinated structure, ensuring proper regulation of business-related processes, and delivering high-quality, efficient customs services to all stakeholders.

Improving customs management in the fight against corruption encompasses several critical directions. First, it includes the enhancement of communication systems by introducing effective communication channels that facilitate rapid and transparent information exchange with business representatives. This also involves maintaining continuous cooperation with participants in foreign economic activity and the general public to increase their legal awareness and disseminating information on customs legislation in collaboration with media organizations.

Second, the development of human resources is essential. This direction focuses on enabling customs employees to engage in continuous professional development through the concept of lifelong learning. It also includes organizing practical training sessions that enhance employee responsibility in combating corruption, particularly through programs offered by the Customs Institute. Furthermore, it entails nurturing system-oriented personnel by introducing managerial training courses and initiating educational programs that build the ability to analyze digital data effectively.

Third, improving information systems is crucial. This involves upgrading and integrating customs-supported information systems by adopting best practices from leading international experiences. It also calls for the creation and refinement of simple, user-friendly interactive systems for business representatives. Additionally, it includes the development of tools that enable the accurate and qualitative assessment of the performance of senior customs staff.

Fourth, ensuring transparency is a vital component. This includes the establishment of clear and specific criteria for the appointment of senior staff, as well as implementing open accountability mechanisms that allow for performance evaluations of appointed employees. Another key element is the introduction of information systems that enable representatives from the business sector to assess the service performance of each customs employee.

Fifth, it is essential to strengthen analytical activities. This involves the establishment of an analytical unit capable of modeling and evaluating the overall operations of customs authorities. It also includes the monitoring of the adoption and implementation of regulatory legal acts, along with the development of analytical skills among managers so they can thoroughly identify and understand key problems.

In conclusion, creating a corruption-free customs system requires the proper organization of customs management and ongoing oversight of all its operational components. This transformation process must be grounded in international best practices, with a consistent focus on evaluating the effectiveness of implemented measures and making necessary adjustments to ensure sustainability and integrity in customs administration.

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## IQTISODIYOT & TARAQQIYOT

*Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal*

**Ingliz tili muharriri:** Feruz Hakimov

**Musahhih:** Zokir ALIBEKOV

**Sahifalovchi va dizayner:** Oloviddin Sobir o'g'li

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