



IMPROVEMENT OF FOREIGN TRADE CUSTOMS ADMINISTRATION THROUGH IN ORDER SOLUTION AND CURRENCY CONTROL

S. N. Abirkulova

Assistant of Tashkent State University of Economics

Article history:	Abstract:
Received: 10 th May 2023 Accepted: 8 th June 2023 Published: 11 th July 2023	In the article of the state external trade activity, improvement the ways and the importance of regulation have been discussed. Also, currency flows, which play an important role in the state economy, and its control were discussed
Keywords: External trade, customs, entrepreneurship, export, import.	

A lot of work is being done to improve the customs administration and state regulation of foreign trade, including to simplify the requirements for customs clearance of foreign raw materials and materials from August 1, 2021:

- processing operations were allowed even in cases where there was no foreign customer at the request of the customs regime; Note that previously there was a specific customer and processing operations required separate additional information for each batch of goods, which in turn, it would lead to excessive time and money consumption for entrepreneurs.

- a new type of foreign trade contracts on export, import, sale and purchase, which allows the business entity to purchase raw materials from abroad and process them on the territory of the republic without paying customs fees, and then sell them to any foreign partner; previously, due to the non-existence of these types of contracts, entrepreneurs with the ability and ability in foreign trade operations could not provide pre-sale and brokerage services. This opportunity leads to the development of the export of services.

local exporting organizations were allowed to buy products from a foreign country and sell them directly to a third country without importing them; in which logistics channels develop at different levels and intermediaries, dealers, distributors and commissioners and the activity of brokers liberation observed, this own in turn external trade will make operations more liberal.

- the procedure for monitoring the import contract with the export contract, as well as the purchase contract with the sale contract was introduced; As a result, electronic monitoring services have improved, and as a result of the emergence of new types of contracts, there is a need to improve the regulation mechanism.

- according to the import contract, it was determined that the period for importing goods to the republic and processing them in the customs warehouse, free warehouse, free customs zone, customs territory, as well as returning the money paid for them, shall not exceed 180 days from the date of payment under these contracts, this period is defined as 180 days in all foreign trade agreements.

It was determined that the term of receipt of receipts or re-importation of goods under the export contract should not exceed 180 days from the date of registration of the goods into the "re-export" customs regime.

It was determined that the return of funds paid under the purchase contract or the receipt of funds under the sales contract should not exceed 180 days from the date of payment under the purchase contract. In this case, the amount of funds received under the sales contract is purchased should not be less than the amount of funds paid under the purchase contract.

In the process of monitoring the execution of contracts (contracts, agreements), the information available in the unified electronic information system of Foreign Trade Operations is compared with the customs cargo declaration, the conformity of the description and assortment of goods in terms of actual quantity and quality with the information specified in the Unified Electronic Information System of Foreign Trade Operations is controlled, as well as the compliance of contracts with legal requirements is checked, and it is determined whether there are overdue receivables related to these contracts (contracts, agreements).

The State Customs Committee of the Republic of Uzbekistan is one of the bodies that implements currency control and cooperates with other authorized bodies in the field of foreign trade operations, as well as with banks and other organizations, including through the exchange of information through the unified electronic information system of foreign trade operations. does. Chet from hand foreign in currency revenue fall to be delayed allowed exporters, as well as "release for free circulation (import)" import and clearance of goods into the republic under the customs

regime, things perform or services to show 30 bank from the day more than did not provide import doers (small business and private entrepreneurship subjects for — 60 bank day) defined deadlines that's it from being then:

180 until the day when late — did not fall currency funds or "free to circulation release (import)» customs mode not formalized goods, also not done affairs or not shown services in an amount equal to 10 percent of the amount; -20 for delay from 180 to 365 days an additional amount equal to percent; 70% if overdue for more than 365 days amount republic budget to income addition fine they pay But foreign trade to economic entities in the following cases operations according to term past debtor indebtedness for fine not applicable: fine apply about in the application shown contracts according to "Currency in order put "about". Uzbekistan Republic Assets fully or partially repatriated in accordance with the requirements of the law in relation to the amount; delivery of equipment and (or) components according to import contracts in the conditions equipment and (or) integral items delivery to give term their technical features and to himself if due to its nature, more than 180 calendar days are specified; exported in the name of a foreign enterprise and transportation and storage in transport in the process for reasons beyond the control of the exporter and the foreign enterprise invalidated or confiscated by the importing government agency done to goods belongs to competent of the organ expertise document and (or) the goods are under the customs control of the customs authority of the country where they are located their no done or confiscation done about when the certificate is presented; of the same debt subject and goods (jobs, of services) valid export and import volume according to repeated fines.

Chet from hand foreign in currency revenue fall to be delayed road to exporters, as well as "release for free circulation (import)" import and clearance of goods into the republic under the customs regime, to importers who did not provide work and services application for the imposition of a fine by the state tax service body (hereinafter - the application) is sent. The amount of the fine in the application is one dispatch dated Uzbekistan Republic Central bank currency is calculated in soums according to the exchange rate. Foreign trade by an economic entity overdue receivables on operations voluntarily in case of non-payment or refusal to pay, the state tax service body appeals to the court with an application for the imposition of a fine. Submit an application on the date foreign currency course has changed in case in the application shown amount recalculation not done.

The most important decision is the foreign trade contracts mentioned in the application according to complete amount currency of funds fall or of goods to the republic take entry and "free to circulation release (import)» customs mode formalization, affairs execution and services display provided in case of: fine apply issue in court seeing outgoing at the time the application satisfaction refuse is done; court document legal to power did not enter at the time to execution not directed; financial fine 90 calendar days after the enforcement court document enters into legal force within and during its execution within this period, proceedings shall be terminated and all measures taken for compulsory collection are canceled (state tax service bodies and the General Prosecutor's Office of the Republic of Uzbekistan by the Bureau of Enforcement); fines collected by the economic operator of the subject application based on bank to the account back is given.

In conclusion, it can be said that it is tripartite and multilateral implementation and implementation of foreign trade agreements the existence of some problems with future overdue receivables and creditor debts eliminate in reaching more sure systematic actions from us requires.

LITERATURE LIST:

1. Mejdunarodnye currency credit i financial relationship / Poded. Krasavinoy L.N. – M.: Finance i statistics, 2007. – S.289.
2. Mikhailov D.M. Mirovay financial market: tendency i instrumental.
3. M.: Izdatelstvo "Examen", 2000. - P.150. 3. Avdokushin E.F. Mejdunarodnye economic relationship - M.: marketing, 2003.
4. Mejdunarodnyy financial the market / Pod ed. V.A. Slepova, E. A. Zvonova. - M.: Master, 2009. - S.34
5. Bajanov S.V. Integration of Russian and international finance market. Autoreferat dissertatsii na soiskanie stepi doktor ekonomicheskix science – SPb.: SPbGUEF, 2006.