

Some Methods of Establishment of a Modern Customs Audit Mechanism in Uzbekistan

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Abstract

The article highlights the ongoing reforms in Uzbekistan in connection with the creation of a modern customs audit mechanism, the measures taken, its relevance to the general audit and accounting, differences and similarities. It is also necessary to thoroughly analyze the process of customs audit, the disclosure and implementation of its content, accounting documents and financial statements, the importance of the methods used is described in detail. Based on the creation of a modern customs audit mechanism in Uzbekistan, proposals and recommendations for further methodological improvement of the institute have been developed.

Key-words: Forms of Customs Control, Customs Audit, In-house Customs Audit, Mobile Customs Audit, Audit Methods, Customs Duties, Accounting Registers, National Accounting Standards, Financial Statements, International Standards.

1. Introduction

Implementation of "Digital Customs" procedures in our country, the activities of the State Customs Service of the Republic of Uzbekistan, the World Customs Organization, Reforms aimed at improving the organization and efficiency of the World Trade Organization and other international organizations are being carried out on the basis of standards and recommendations.

In this regard, the President of the Republic of Uzbekistan in 2021 on the State Program for the implementation of the Action Strategy on the five priority areas of development of the Republic of Uzbekistan for 2017-2021 in the "Year of Youth Support and Health" on February 3, 2017 Decree

No. PF-6155 set a number of tasks for the customs authorities. In order to improve the procedures of customs control, the widespread introduction of digital technologies, increase the efficiency of the state customs service in 2021.

The following principles of customs control from July 1[6]:

- Gradual organization out of category "Remote electronic declaration customs posts" of extracurricular status;
- Remote control of customs clearance processes, drastic reduction of human intervention;
- Registration of carriers, inspection of documents by veterinary and phytosanitary authorities at the border, they were instructed to introduce a general online control practice by digitizing the process of collecting customs duties for services rendered.[2]

The implementation of these tasks requires further improvement and efficiency of the customs authorities, the formation of a "digital customs", which is a logical continuation and development of "paperless and electronic customs", as well as the implementation of generally accepted international norms and standards in customs. In addition, the goal of radical reforms in the tax and customs systems of our country in recent years is to ensure more sustainable development of our national economy, increase of investment attractiveness, support of subjects of foreign economic activity (hereinafter - FEA) and creating a wide range of opportunities and conditions for them, customs control and clearance are subject to qualitative implementation in a short time in relation to the subjects of foreign economic activity. Today, through the introduction of the automated information system (AIS) program "customs audit", a customs audit has been developed to assess how much they comply with the customs legislation, the need for the implementation of FEA Sciences, chosen as questionable only on the basis of special criteria, transforms as one of the most urgent issues on the agenda.

2. Literature Review

At present, the country is trying to study international experience in further simplifying customs clearance and reducing the rates of customs duties on essential consumer goods, minimization of notarial measures in foreign trade and their application in national practice.[17]

According to the International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto Convention), customs control is a measure taken by the customs service to ensure compliance with customs legislation [5].

Therefore, given that customs audit is accepted as a form of customs control, let us consider some comments on the concepts of customs control and customs audit.

According to I.Marchuk: "Study of the process of customs audit, the analysis of the basis article of goods in accordance with the current scheme of delivery of goods and the features of accounting and reporting on them after free circulation, as a feature of the mechanism of customs clearance of goods." [17].

Mechanism for determining optimal management of use of production capacity at the textile enterprises were studied by Tursunov B. [14;15], Methodical aspects of establishing a control system over compliance with principles of decent work and social security in textile enterprises were investigated by Abdurakhmanova G., Gaibnazarov Sh., Shayusupova N.[16], Najimudinova, S., Maksüdünov [17] and others.

According to AA Berzan, "Customs audit is a set of interrelated, comprehensive measures to assess the financial performance of the organization, carried out by the customs authorities in order to ensure compliance with the law in respect of goods crossing the customs border" [18].

Also, according to the Customs Code of the Republic of Uzbekistan, as a form of customs control, it is possible to carry out customs control after the release of goods (Article 188)[3]. This is because after the customs authorities have released the goods, if there are sufficient and proven grounds to believe that the customs legislation has been violated, the right to execute customs control, [1] During the post-release customs control, the customs authorities have the right to verify the actual existence of the goods, re-examine them, re-check the information specified in the customs declaration, documents and information related to foreign economic transactions and subsequent trade operations with these goods. The inspection may be carried out at the premises of legal entities and individuals directly or indirectly involved in these operations or having the necessary documents, as well as the purpose of the inspection by the head of the customs authority or his deputy, the timing of the inspection, the composition of customs officials. and on the basis of the decision of the audited period (Article 201)[3].

3. Analysis and Results

In accordance with the Decree of the President of the Republic of Uzbekistan dated June 5, 2020 No PF-6005 "On reforming the customs administration and improving the activities of the state customs service of the Republic of Uzbekistan", The State Customs Committee is tasked with assessing the activities of participants in foreign economic activity after the release of goods as a

form of customs control and conducting a customs audit, which provides for the verification of their accounts after the release of goods and vehicles. [3]

Resolution of the Cabinet Ministers of the Republic of Uzbekistan dated February 25, 2021 "On approval of the Regulation on the procedure for conducting a customs audit" resolution No. 101 was adopted.

In accordance with this resolution, the approved regulations on the procedure for conducting a customs audit developed the principles of the procedure for the implementation of customs audit in practice, and this procedure will come into force on May 1 this year. Also, Chapter 1, paragraph 2 of the Regulation states that "customs audit is based on the study and verification of compliance with customs legislation after the issuance of goods by comparing the documents submitted by authorized persons in the process of customs clearance with the information contained in documents related to financial and economic activities form of customs control" [10].

From the above, we believe that customs audit as a form of customs control and its implementation includes such processes as general audit and accounting, similarities and differences, as well as the comparison of documents related to the financial and economic activities of foreign economic entities. [4] Therefore, the integral relationship and differences between customs audit, general audit and accounting, as well as their specific features can be understood from Table 1.

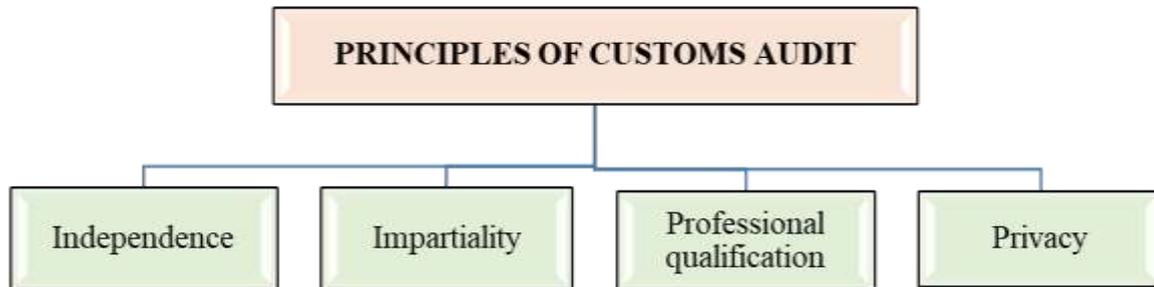
Table 1- Differences and Peculiarities between Accounting, General Audit and Customs Audit

The basis for comparison	Accounting	General Audit	Customs Audit
<i>Meaning</i>	Accounting is a regulated system of collecting, recording and summarizing accounting information through a complete, continuous, documentary accounting of all business transactions, as well as the preparation of financial and other reports on its basis.	An audit is a process of verification aimed at assessing the level of compliance of the accounting and financial statements in accordance with applicable regulations.	Customs Audit is a form of customs control based on the study and verification of compliance with customs legislation after the issuance of goods by comparing the documents submitted by authorized persons in the process of customs clearance with the information reflected in the documents related to financial and economic activities.
<i>Regulatory framework</i>	Law, National and International Accounting Standards	Law, International Standards on Auditing	Customs Code, Decree of the President of the Republic of Uzbekistan No. PF-6005 of 05.06.2020, Resolution of the Cabinet of Ministers No. 101 of 25.02.2021
<i>Executor</i>	Accountant	Audit	Customs official
<i>Purpose</i>	Reflect the financial and economic activities, profitability and financial condition of the organization	Determine how accurate and fair the financial performance of the organization is	Ensuring compliance with customs legislation
<i>The beginning</i>	During, before and after each of the planned financial and economic activities	Once the audit accounting report has been prepared and completed	After the customs authority is allowed to release the goods for free circulation
<i>Period</i>	A continuous process aimed at recording in the daily account	A periodic process at the end of each reporting year	A process that takes place within three years from the date of expiration the staying period of goods under customs control

Source: Compiled by the authors

It should be noted that the Regulation on the procedure for conducting a customs audit defines the procedure for conducting a customs audit, by whom and in relation to whom, and on what principles (Figure 1).

Figure 1- Principles of customs audit [10]



In our opinion, it is expedient to interpret the content and essence of the principles of customs audit as follows:

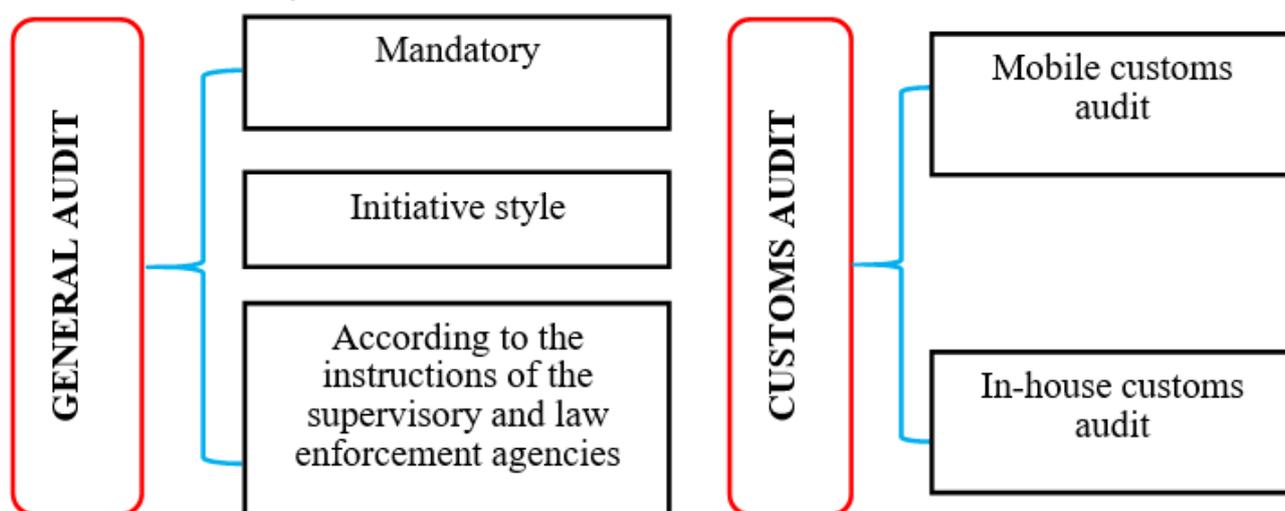
- *The principle of independence* - the staff of the customs audit group should be independent on all issues from all materially responsible persons of the authorized person engaged in foreign economic activity involved in the customs audit;[6]
- *The principle of impartiality* - The staff of the customs audit team should be fair in the customs audit process, because an objective approach to the issues under investigation is very important. In this regard, a number of other factors, such as old-fashioned views, bias, conflicts of interest, should not affect the results of their work. Most importantly, the impartiality of the customs official is reflected in his conclusions, recommendations, which are reflected in the adequacy of the amount of information required as evidence and proof at the end of the investigation. Therefore, a customs official should refrain from contact with persons who may affect the objectivity of his or her views and opinions, have strong ideological immunity, or allow any form of pressure on him or her;
- *Professional qualification* – this principle means that the customs official has all the necessary knowledge, skills and professional skills necessary for the inspection of the authorized person engaged in foreign economic activity involved in the customs audit in the process of conducting a customs audit. These, in turn, serve to build self-confidence. It should be noted that the service requires continuous work experience, honest and high level of performance of

duties, continuous improvement of the necessary knowledge and skills in the field of customs, timely awareness of the latest regulations and their application in practice;

- *The principle of privacy* - means that the customs official shall ensure the safety of the information obtained during the customs audit and the formed working documents, not to disclose information constituting state secrets or trade secrets protected by law in the performance of their official duties.

The customs audit differs from the general audit in the nature of the examination of accounting documents and reporting forms, and has some peculiarities (Figure 2).

Figure 2- Differences between General Audit and Customs Audit Forms



Source: Compiled by the authors

There are also differences in the order of their conduct on some issues. It should be noted that the general audit is mandatory and initiated by the audit organization at the location of business entities and on the basis of an audit contract concluded between the auditing organization and the customer of its services at the request and or on behalf of regulatory and law enforcement agencies, the customs audit, in contrast, is carried out in camera and or by the customs authority itself, ie without notifying the authorized person (FEA subject) at his place of work and (or) in the territory where he carries out his activities or the location of goods; if necessary, it may be carried out in a mobile form by the authorized person (subject of FEA) at his place of work and (or) in the area where he carries out his activity or at the place of location of goods.

Also, in the customs audit, a mobile customs audit is conducted on the basis of the decision of the head of the customs authority in respect of the authorized people selected through the automated information system "Customs Audit" (hereinafter AIS), Levels of risk identified by the analysis of data in the program "Customs Audit" for in-house customs audit, inconsistency of the information received from the relevant authorities of foreign countries with the information in the customs authorities, Based on the results of the customs control forms provided for in Article 188 of the Customs Code of the Republic of Uzbekistan, the customs legislation may be violated, when the information obtained as a result of sending inquiries to the competent ministries and departments is found to be inconsistent with the information in the customs authorities.[7]

The person performing the general audit - the auditor is a physical person with a qualification certificate, accounting for higher education at least three years after graduation in accordance with the Law of the Republic of Uzbekistan "On Auditing" No. ZRU-677 of February 25, 2021. An individual with an audit certificate in the field of auditing or in a higher education institution with work experience (including on a part-time basis) in the field of teaching "Accounting" or "Audit" [2]. In the case of a customs audit, a customs official is designated as an employee of the customs authority in charge of the customs audit[8].

The differences in the legal framework are that legal documents regulating general audit activity Law of the Republic of Uzbekistan "On auditing activity", The Code of Conduct for Professional Accountants, the National Standards on Auditing and the International Standards on Auditing, which have become the current policy. In general, the legitimacy of auditing is also regulated by a number of documents. The customs audit is based on the Customs Code of the Republic of Uzbekistan, the President of the Republic of Uzbekistan "On reforming the customs administration and improving the activities of the state customs service of the Republic of Uzbekistan" dated June 5, 2020.

PD-6005 and the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated February 25, 2021 "On approval of the Regulation on the procedure for customs audit" No 101. It was also noted that the customs audit should comply with the provisions of national and international law. It was also noted that audit methods could be used in this process. However, the fact that the customs authority can provide services related to customs procedures in this process is not reflected in any national and international regulations. In turn, there is no normative code of ethics for customs audit staff in conducting a customs audit. This will require their development in the near future.

Let's look at the differences between the objects of general audit and customs audit (Table 2).

Table 2- On the Objects of General Audit and Customs Audit different Aspects [10]

№	Object of general audit	Object of customs audit
1	Joint Stock Companies	Declarant
2	Insurance companies	Carrier
3	Investment funds and other funds that raise funds of legal entities and individuals and their trust asset managers	People holding goods under customs control in places where there is no customs warehouse
4	Banks and other credit institutions	Buyers of goods after their release
5	Charitable, public funds and other funds, the sources of which consist of allocations from legal entities and individuals	Importer, consignee, persons responsible for financial regulation of goods
6	Business entities and state unitary enterprises with the state share in the authorized fund (authorized capital)	Customs warehouse, duty free shop and free warehouse owners
7	Stock and commodity exchanges	Authorized economic operators
8	Commercial organizations that met two of the following conditions at the same time at the end of the reporting year: the book value of assets exceeds one hundred thousand times the basic calculation amount, income from the sale of products (works, services) exceeds two hundred thousand times the basic calculation amount, the average annual number of employees is more than one hundred	People who assume all financial and legal obligations of the authorized person

Differences in the period of general audit and customs audit are reflected in the following:

First, the general audit is a periodic process, determined by the terms of the audit contract between the audit organization and the business entity based on the scope of its financial and economic activities, the period of in-house customs audit may be extended to ten working days, as well as the term of in-house customs audit may be extended once for a period not exceeding ten working days with the permission of the head of the customs authority and the period of mobile customs audit may not exceed thirty working days. The period of conducting a mobile customs audit may be suspended for a certain period of time with the permission of the head of the customs authority, notifying the Representative under the President of the Republic of Uzbekistan for the protection of the rights and legitimate interests of business entities.[9]

In accordance with the rules established by the normative legal acts of the Republic of Uzbekistan on general and customs audit, there are specific aspects of the rights and obligations of the audit organization and customs audit officials in relation to the person performing the work, the main purpose of the customs audit is to assess the level of compliance of foreign economic activity with customs legislation in the registration of goods and means of transport imported into the Republic of Uzbekistan and to guide the participant of dishonest foreign economic activity, in other

words, to teach honest work. Therefore, the powers of the authorized people of the customs authority conducting the customs audit in relation to the auditors working in the audit organization are partially limited due to the purpose of the audit.

From the above, it can be concluded that the purpose of the general audit is to verify the accuracy of the financial statements and issue an appropriate conclusion, while the purpose of the customs audit is to verify the existing customs cargo declarations of imported goods and vehicles of the inspected FEA provides for the study and verification of the data of the tracking documents relating to it in comparison with the information reflected in the documents related to its income, and the examination and verification of the data of the relevant tracking documents, the accrued customs duties in comparison with the information reflected in the documents related to the organization's accounting, its income, expenditure and movement. This means that both types of audit personnel, namely the external auditor and customs officials, can perfectly analyze all the accounting documents and financial statements of the FEA entity, which reflects their similarities.

So, in order for a customs official to conduct a quality in-house and mobile customs audit, he needs to know which accounting documents, the interrelated parties between them and the sequence of their circulation ?! In our opinion, it is useful for a customs official conducting a customs audit to know all the normative and legal documents related to bookkeeping (whether on paper or electronically) and / or the preparation of financial statements.

We know that the movement of goods and vehicles imported and exported to the Republic of Uzbekistan by FEA entities is reflected in their accounting registers and financial statements. They import goods and vehicles into the Republic of Uzbekistan for two purposes: to use goods and vehicles in production (processing) or only to purchase them for profit.

Subjects of foreign economic activity for accounting in their financial and economic activities shall maintain the goods and vehicles on the principles of the procedure established in accordance with the national standard of accounting of the Republic of Uzbekistan № 4 "commodity and material reserves" and the national standard of accounting № 5 "fixed assets".

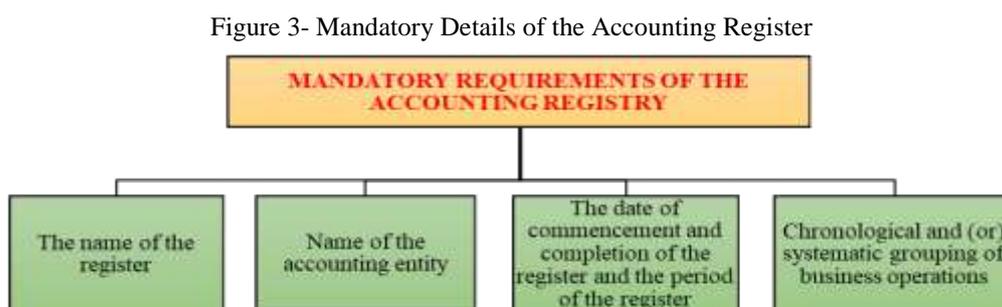
Irrespective of the purpose for which the subjects of foreign economic activity import goods, their movement in economic activity - arrival, placement, actual presence, departure and the presence of balances are reflected in the primary accounting documents of accounting. These register forms are maintained on the basis of special forms approved by the Ministry of Finance of the Republic of Uzbekistan. Based on the information in the primary accounting documents, the accounting entries on their movements in the accounts are formed on the basis of a double entry. Based on the information

in these accounting documents, reliable accounting reports are created and provided to users from the reporting data.

A customs official, especially in the process of conducting a mobile customs audit, should have an understanding of the accounting registers and their mandatory details.

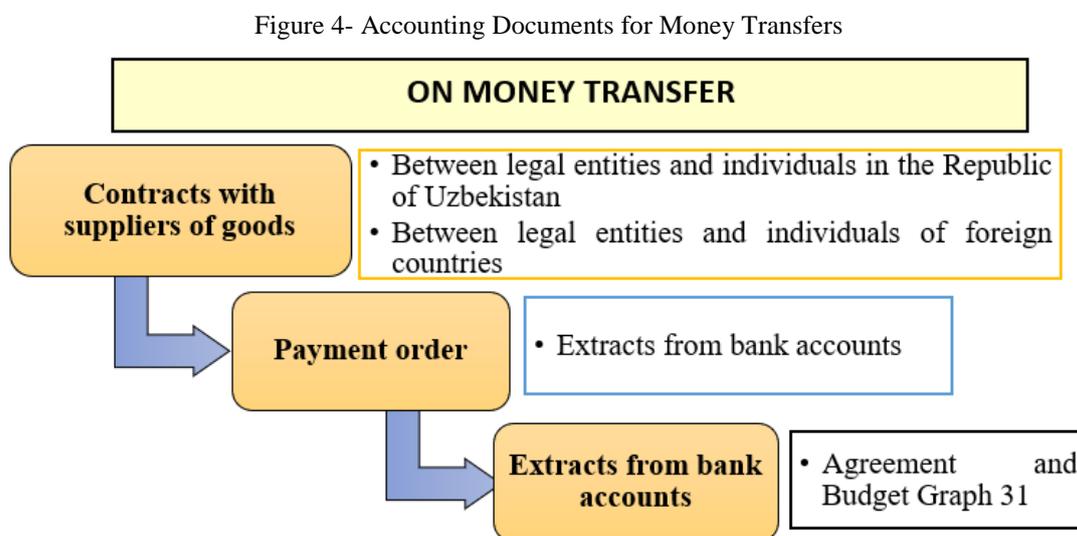
In this regard, the concept of accounting registers, Article 15 of the Law of the Republic of Uzbekistan "On Accounting" provides that: accounting registers - consists of journals, accounts, books and approved forms (forms), maintained in accordance with the double entry method [1].

Mandatory details of the accounting register are as follows (Figure 3).



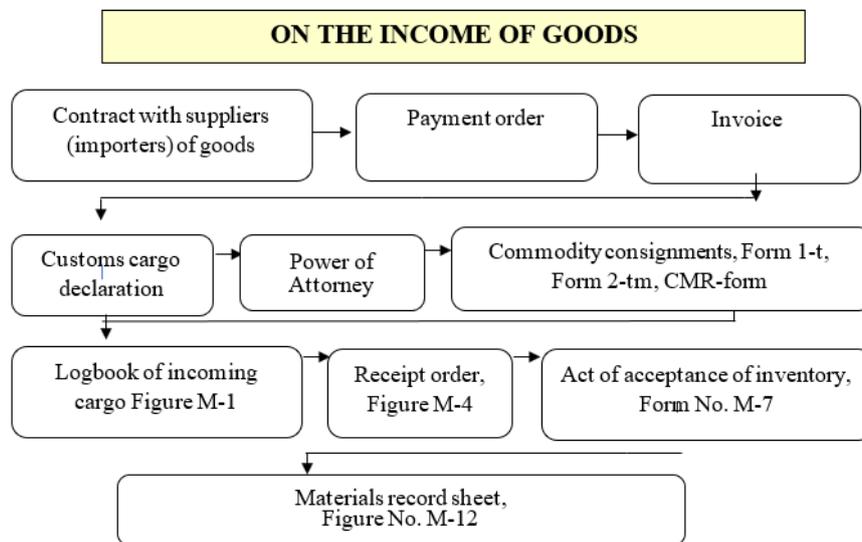
Source: Author's work on the basis of the order of the Minister of Finance of the Republic of Uzbekistan from December 23, 2003 "About approval of the Situation on documents and document circulation in accounting".

Article 47 of the tax code of the Republic of Uzbekistan establishes the condition that legal entities and individual entrepreneurs provide invoices to buyers of these goods(services), if this article is not provided for by a different rule.



Contracts, invoices and billing documents concluded with the consignor, suppliers of goods imported by the authorized economic operator of the subjects of FEA, are first submitted to the accounting department. They are checked and then registered in a timely manner. After that, these documents are submitted to the procurement department of foreign economic activity.

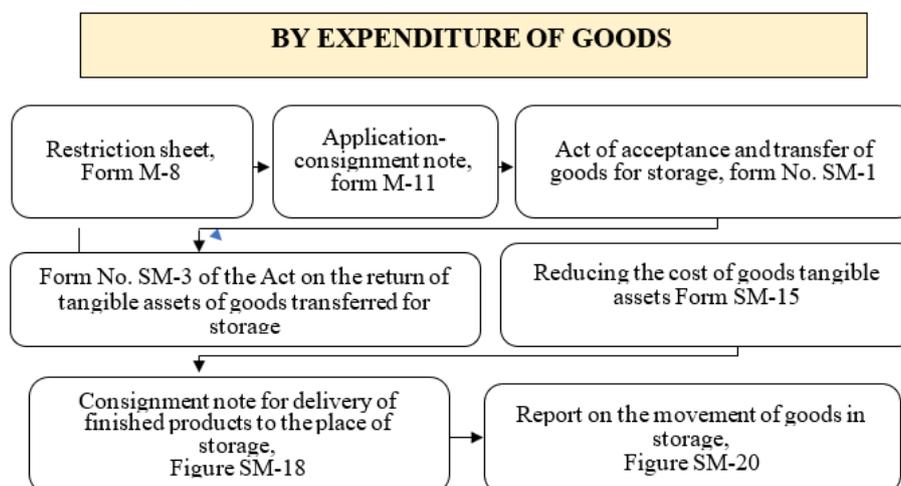
Figure 5- Accounting Documents for the Receipt of Goods



Source: Compiled by the authors

For each invoice it is determined whether it is paid or not. If the terms of the contract are fully complied with by the suppliers, the goods listed in this invoice will be transferred to the warehouse for receipt. All documents are stored in a special folder until the goods reach the FEA subjects.

Figure 6- Accounting Documents for the Cost of Goods



Source: Compiled by the authors

In case of untimely shipment, the warehouse manager shall notify the supply department of the FEA entity to take appropriate action. Goods in warehouses must be accounted for by individual types, varieties, sizes and nomenclature numbers. The warehouse account of goods differs in the form of numbers, and in the accounting measure in the form of money.

In the primary accounting documents, the order of accounting and reporting processes on the movement of goods is reflected in the documents on remittances as follows (Figure 4).

If the goods imported by the TIF entity and the amount of customs duties paid for them, ie information on their income and expenditure in the accounting records are reflected in the primary accounting documents, customs officials can study the information on their movement (Figure 4-5).

Also, the customs official should compare the financial reporting forms prepared by the accountant with the primary accounting documents in the course of the mobile customs audit of FEA entities. To do this, it is expedient to use Figure 1 "Balance Sheet", which compares the balance code 012 of the balance sheet for fixed assets and the balance code at the beginning of the year and the balance at the end of the year in line code 150 of the balance sheet for inventories (7- 8-Figure).

Figure 7- Balances of Fixed Assets on the Balance Sheet

Balance sheet form			
Name of indicators Information for customs audit	Line code	Per reporting period	At the end of the reporting period
1	2	3	4
Active			
I. Long-term assets I. Долгосрочные активы			
Basic tools:			
Initial (reset) value (0100, 0300)	010		
Depreciation amount (0200)	011		
Balance sheet value (lines 010 - 011)	012	15 000,0	15 800,0
Intangible assets:			
Starting value (0400)	020		
Depreciation amount (0500)	021		
Balance sheet value (line 020 - 021)	022	10 000,0	10 500,0

Source: Compiled by the authors

In our opinion, the following factors influence the formation of the opinion of the audit team member when conducting a customs audit of inventories and fixed assets imported into the Republic of Uzbekistan by FEA entities:

- Determining the reliability of the data in the accounting documents on the basis of the data in the budget - by the method of comparison;
- Determining whether all inventories of the enterprise are reflected in the accounting records and included in the accounting report - by the balance sheet method;
- Verification of non-ownership of the enterprise on its balance sheet - the inclusion of tangible assets received under commissions or consignment agreements (artificial overstatement of reporting figures) - by calculation and comparison (contract, invoice, form SM-1, warehouse book, acceptance) methods of comparison of acts of performance and determination of cost;
- In most cases, the materials obtained in practice are reflected before the transfer of ownership of the property to them or, conversely, the property rights to them are transferred to the buyer while the materials are still on the way. Invoices received from suppliers are not reflected in the invoice or received. In order to identify periodic errors, the customs official must study the accounts of the official and compare them with the original documents and apply the method of analysis (contract, payment order, invoice);
- Overstatement of production stocks stored in third-party warehouses, inventories received by the commission, ie on off-balance sheet accounts (accounts) should be included in the inventory data, and in similar cases should be determined using the inventory method;
- In case of non-accounting of transactions, business processes may be identified during the audit of creditor debts on accounting transactions. For example, a customs official is compared in the accounting records of individual accounts by comparing the entries in the accounting registers with the data of invoices, contracts, funds paid for customs duties, evidentiary documents, proving payment to suppliers for the received material values; the remainder can be determined by comparison.

Figure 7- Residual Amounts of Inventories on the Balance Sheet

Balance sheet form			
II. Current assets		Per reporting period	At the end of the reporting period
Information for customs audit			
Commodity inventories, total (line 150 + 160), including:	140		
Materials (1000, 1500, 1600)	150	15 000,0	20 000,0
Incomplete services (2000, 2300, 2700)	160		
Deferred expenses (3100)	170		
Deferred expenses (3200)	180		
Accounts receivable, total (line 200 + 310 + 320 + .. + 390)	190		

Source: Compiled by the authors

It should be noted that the customs official should study and determine in what ways the excess materials and finished products that are not taken into account on the object under inspection.

Table 3- Methods of Accounting, General Audit and Customs Audit [14]

№	Accounting methods	General audit methods	Customs audit methods
1.	Documentation	Method of comparison	Documentation
2.	Inventory	Hypothesis method	Inventory
3.	Evaluation	Inspection method	Method of analysis and synthesis
4.	Calculation	Method of analysis and synthesis	Calculation
5.	System of accounts	Inventory and documentation method	Method of examination
6.	Double-sided writing	Calculation method	Balance sheet
7.	Balance sheet	Method of examination	Accounting and double entry method
8.	Report	Balance method	Report
9.		Accounting and double entry method	

So, the following should be taken into account:

- Replacement of raw materials during the manufacture of finished products, overweight, over-moisture and under-supply of raw materials and suppliers, over-measurement, over-calculation and over-weighing during the delivery of finished products to customers;
- Drawing up of unfounded acts as loss of material values during loading, unloading or storage, and other cases.

In general, some methods of accounting and auditing can also be used in customs audit (Table 3).

Based on the above, the following suggestions and recommendations were developed:

- No. PF-5847 of the President of the Republic of Uzbekistan dated October 8, 2019 "On approval of the Concept of development of the higher education system of the Republic of Uzbekistan until 2030", ensuring the implementation of decrees PF-6005 of June 5, 2020 "On reforming the customs administration and improving the activities of the state customs service of the Republic of Uzbekistan" and PF-6097 of October 29, 2020 "On approval of the concept of science development until 2030" To increase the number of research projects to further improve the mechanism of the modern customs audit institute created in the activities of the customs authorities of Uzbekistan, to establish a system of training highly qualified personnel in this area;
- Creation of an integrated system of customs audit activities based on the integration of "education-science-practice" in the customs authorities, covering the processes aimed at planning, implementation, accounting, analysis of results and further improvement of practice;
- Organization of retraining and advanced training courses for customs officers on the basis of international standards applied in the practice of customs audit in developed countries and CIS countries, and regular organization of training courses in the field of "Accounting and customs audit";
- Involvement of experienced staff of higher education institutions and the Central Office of the State Customs Committee, as well as qualified specialists in customs audit from foreign countries in order to conduct training courses at a high level;
- In order to implement modern customs control in the customs system based on international practice, in-depth study of advanced foreign experience in the field of customs, postgraduate education for fundamental and applied research activities, the need to solve practical problems in the field of customs improvement is expedient;
- Creation of a transparent and simple mechanism for optimizing the rates of customs duties on imported goods, their calculation and granting benefits from customs duties in order to reduce the shadow economy;
- Development of a professional code of ethics for customs officials on customs audit, improvement of internal regulations on customs audit;

- Development of national customs audit standards to improve the quality and professionalism in the customs audit process;
- Organization of regional, national and international symposiums, conferences and training seminars for the development of customs audit;
- Regular exchange of practical experience and cooperation with other law enforcement agencies and tax authorities in the development and improvement of the institute of customs audit;
- Establishment of cooperation and electronic exchange of information with professional customs audit organizations in order to gain international status and a thorough study of the practice of customs audit in developed countries.

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