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Integration of Foreign Trade Economic Analysis into Certain Areas of Uzbekistan's Customs Service

Mamarajabov Abdisamad Saidmurot ogli
Senior Lecturer, Department of Economic Sciences, Customs Institute, Uzbekistan

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Abstract

This article examines how the results of foreign trade economic analysis can be operationalized in customs administration through two linked instruments: differentiated treatment of Authorized Economic Operators and risk-based improvement of customs audit. The core argument is that customs analysis should no longer be treated as a descriptive function limited to turnover, declarations, and payments. It should instead serve as a decision-support mechanism for trader segmentation, facilitation design, post-clearance control, revenue forecasting, and early detection of non-compliance. The paper relies on the empirical materials embedded in the underlying study, including audit results, monthly stability-rating trajectories of selected firms, and the legal and institutional framework presently operating in Uzbekistan. A central proposal is to connect the national business stability rating with customs facilitation and post-clearance control, without replacing the legal content of the AEO regime. Such integration would make customs treatment more dynamic, economically grounded, and proportionate to actual compliance behavior. The thesis also argues that customs audit should be rebuilt around multi-source economic indicators, especially tax discipline, e-invoicing continuity, debt exposure, and profitability, while financial sanctions for customs offences should better reflect the economic significance of the violation. This approach is consistent with current Uzbek reforms and with international standards developed by the World Customs Organization (WCO) and the World Trade Organization (WTO).

Keywords: Foreign trade economic analysis, customs administration, stability rating, Authorized Economic Operator, post-clearance audit, risk management, customs compliance, differentiated facilitation, economic penalties.

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1. Introduction

Recent customs reform in Uzbekistan has moved post-release control into the center of customs administration. Under the current regulatory definition, customs audit is a form of customs control carried out after release of goods by comparing documents submitted during customs clearance with information reflected in financial and business records. The same regulatory framework links audit initiation to detected risk levels, documentary inconsistencies, and the need to clarify possible breaches of customs law. This legal design already shows that customs control is expected to rely not only on border inspection, but also on the analytical evaluation of trader behavior after clearance. This shift corresponds to the broader international model of compliance-oriented customs administration. WTO Trade Facilitation Agreement provisions require members, as far as possible, to maintain risk management, post-clearance

audit, and authorized operator mechanisms. Those provisions further state that controls should concentrate on high-risk consignments and that low-risk consignments should move faster; they also identify trader compliance history, record-keeping, financial solvency, and supply-chain security as legitimate selective criteria. In parallel, WCO instruments present customs-business partnership, risk-based monitoring, and periodic reassessment as core elements of a modern AEO regime.

Against that background, the present thesis defends one methodological proposition: the results of foreign trade economic analysis should be converted into actionable customs instruments. In practical terms, that means using structured economic indicators to classify traders by risk, to calibrate facilitation, to choose audit objects, and to shape preventive sanctions. The thesis is therefore not about adding another formal score to customs administration; it is about embedding analytical intelligence into customs decision-making. This proposition also reflects the integrated compliance approach found in customs scholarship, which treats risk management and compliance management as interdependent rather than separate administrative functions.

2. Method

Uzbekistan now possesses an institutional basis for such integration because the business stability rating has already been formalized in law. The rating is generated automatically through interagency information exchange on the electronic platform of the Tax Committee and is published through the Chamber of Commerce and Industry. The regulatory model groups business entities into high, medium, satisfactory, and low stability classes, including AAA/AA/A, BBB/BB/B, CCC/CC/C, and D categories. This is methodologically important because it means the country already has a state-backed compliance taxonomy that can be reused for customs purposes instead of creating an entirely separate risk language.

The content of the rating is also compatible with customs needs. Official indicators include timely filing of tax reports, timely tax payment, the ratio of VAT or turnover-tax calculations to sectoral averages, compliance in issuing electronic invoices, realization of goods purchased through e-invoices, and remediation of shortcomings identified in pre-inspection tax analysis. The system also contains negative indicators such as repeated creditor claims, tax offences, and improper use of product identification codes. Later amendments expanded the model through additional-value indicators such as EBITDA profitability, compliance with digital marking rules, ecological marking certificates, green-energy use, innovation uptake, and employment of recent graduates. Together, these indicators make the rating more than a fiscal score: they form a broad proxy for transparency, operational continuity, and economic reliability.

The present Uzbek AEO framework is similarly developed, but still relatively formal in its internal differentiation logic. The regulation provides three certificate types: customs matters, security matters, and combined customs-and-security matters. Once registered, an operator is assigned to the low-risk category. The regime grants substantial simplifications, including priority clearance, limited use of customs control forms, goods placement in declared premises or open areas under customs control, deferred or instalment payment of customs charges, recognition of operator seals, and coordinator support from customs officers. At the same time, the regulation requires annual submission of information on continued compliance with eligibility criteria. This shows that the legal system already recognizes both trust and monitoring, but it does not yet fully translate current economic performance into a differentiated facilitation menu inside the AEO population itself.

Integration of Stability Rating and AEO

From a doctrinal and practical perspective, the stability rating can strengthen the Uzbek AEO regime because it operationalizes several criteria already accepted in international customs law. Under WTO Article 7.7, authorized-operator eligibility may legitimately rely on compliance history, record-management systems, financial solvency, and supply-chain security. The WCO AEO Validator Guide likewise emphasizes that once AEO status is granted, continuous monitoring and risk-based reassessment are necessary; where serious non-compliance is detected, monitoring can trigger reassessment, suspension, or revocation. In other words, international standards do not support a purely static model of trust. They support a trust model that remains measurable over time.

This is precisely where the Uzbek stability rating becomes analytically valuable. Indicators such as timely tax reporting and payment, the consistency of invoicing records, creditor pressure, sector-adjusted profitability,

digital traceability, and even ecological or innovation commitments provide an evidence base for judging whether an operator's current behavior still matches the assumptions on which facilitation was originally granted. A firm that preserves a high rating can justifiably receive the full package of AEO benefits and potentially broader automation. A firm with a middling rating may still retain status but face more selective documentary review or more frequent post-clearance checks. A firm with a materially deteriorated rating should not automatically lose its status, but should trigger a customs reassessment and a temporary narrowing of simplifications until its compliance profile improves. Such a model would transform AEO administration from a one-time certification exercise into a continuously validated compliance partnership.

The regulatory design, however, must be transparent and internationally defensible. WTO rules require that risk management be based on appropriate selectivity criteria and applied in a manner that avoids arbitrary or unjustifiable discrimination. Therefore, the stability rating should not function as an unpublished or discretionary filter. Its methodology, recalculation frequency, consequences for facilitation, review rights, and data sources should all be formally defined. This is not only a governance issue; it is a requirement for legal certainty in customs-business relations.

A further strategic issue concerns mutual recognition. The WCO SAFE Framework treats mutual recognition of AEO arrangements as an important long-term mechanism for reducing duplication of controls and facilitating international supply chains, but it also stresses that compatibility of programs and common standards are essential. For that reason, the domestic stability rating should be positioned as an internal supervisory layer for national facilitation policy, not as a separate external barrier imposed on foreign AEOs. If Uzbekistan uses rating-based differentiation only for managing national customs benefits and post-clearance priorities, while preserving WCO-compatible treatment of partner programs, it can reduce the asymmetry identified in the study without undermining international interoperability.

Table 1. Disproportionate Economic Contribution of Authorized Economic Operators

№	Level of economic stability	Number of AEOs	Rating Level	Number of AEOs	Share (%)
1	**High**	32	AAA	11	7,8 %
			AA	9	6,4 %
			A	12	8,6 %
2	**Medium**	80	BBB	25	17,9 %
			BB	29	20,7 %
			B	26	18,6 %
3	**Satisfactory**	26	CCC	9	6,4 %
			CC	14	10 %
			C	3	2,2 %
4	**Low**	2	D	2	1,4 %
Total		**140**			**100 %**

The number of Authorized Economic Operators (AEOs) has been steadily increasing in recent years. In 2024, their number amounted to 59, while by 2025 this figure had risen to 104. Currently, the total number has reached 140.

In addition, AEOs account for approximately 2.4% of the total number of customs declarations, while their share in the overall foreign trade turnover is nearly 4%. Notably, the number of operators generating this share represents only 0.3% of all business entities engaged in foreign trade activities.

This indicates that the benefits and simplifications granted to AEOs are effectively applied not merely to 0.3% of entrepreneurs, but rather to 4% of the country's total foreign trade activity, highlighting their disproportionately significant economic contribution

(Table 1).

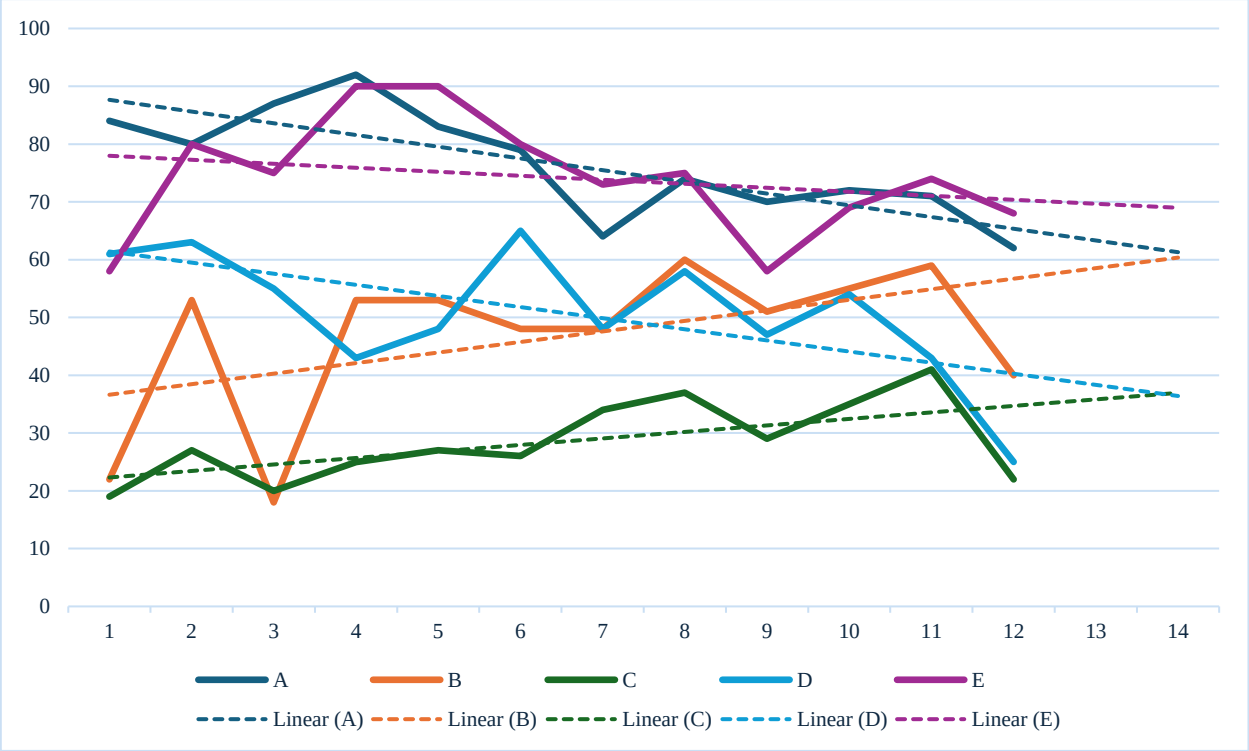
Economic Analysis for Customs Audit

The customs-audit track offers an even clearer field for applying foreign trade economic analysis. Under the current Uzbek regulation, customs audit is performed through the "Bojxona auditi" automated information system, which selects auditees and automatically distributes cases to responsible officials. The framework distinguishes documentary (desk) and on-site forms and sets standard timelines of ten working days for desk audit and thirty working days for field audit. This digital selection architecture creates a natural entry point for integrating rating-based analytics, because the case-selection phase is already systematized rather than fully discretionary.

The analytical contribution of the stability rating to customs audit lies in selectivity, depth, and sequencing. Selectivity means that firms with weak tax discipline, discontinuous invoice chains, unusual VAT-to-turnover ratios, multiple corrections in reporting, serious creditor pressure, or indicators of improper product coding can be prioritized for pre-audit profiling. Depth means that the identified indicator determines the audit focus: value review, classification review, post-import traceability, debt-related revenue risk, or verification of the import-to-sale chain. Sequencing means that highly reliable firms may remain under low-intensity monitoring, whereas low-rating firms move from desk analysis to on-site audit more quickly. This logic accords with WCO guidance, which defines post-clearance audit as a structured examination of commercial systems, financial and non-financial records, physical stock, and other relevant assets to measure and improve compliance. It also aligns with the broader view in the literature that PCA is most effective when supported by risk management, information sharing, and automation.

The empirical core of the study is built on desk-audit outcomes from 2023 and on twelve-month stability-rating dynamics for five import-oriented firms conditionally labelled A, B, C, D, and E. Those materials show that firms with persistently high and stable scores are analytically different from firms whose indicators are weak or sharply volatile over time. In a customs-audit context, that difference matters more than mere status labels, because volatility itself may signal instability in payment discipline, internal control, or transaction structure.

Figure 3.1. Visual Analysis of the Stability Rating Levels of Five Enterprises over the 12 Months of 2025



Read through the lens of international audit methodology, those empirical results support a three-level audit model. High-stability firms are suitable for monitoring-based control with limited intervention;

medium-stability firms are better addressed through selective desk review and thematic checks; low-stability firms should be prioritized for full audit with emphasis on customs value, tariff classification, invoice chains, and post-release use of goods. The WCO's distinction between desk audit and on-site audit, and its insistence on pre-audit research, examination of accounting records, and follow-up, make this graduated model not only administratively sensible but methodologically orthodox.

Accordingly, the most policy-relevant audit indicators are not all rating variables in equal measure, but a narrower core with high explanatory power for customs risk: timely tax payment, continuity and timeliness of electronic invoices, realization rates for purchased and imported goods, sector-adjusted VAT ratios, debt-enforcement patterns, profitability anomalies, and misuse of product codes. These indicators reduce random audit selection and increase the probability that audit resources are concentrated on revenue-relevant irregularities. In this sense, economic analysis improves customs audit not by replacing legal verification, but by making the legal verification process more targeted, evidence-based, and cost-effective.

Enforcement Logic of Economic Penalties

The study's final analytical block concerns the preventive role of monetary sanctions. Uzbek law already provides an institutional basis for tighter coupling between analytical detection and sanctioning. The Tax Code empowers the tax authority's head or deputy head to adopt a formal decision on audit outcomes. In the customs sphere, the Administrative Responsibility Code states that when violations are recorded through the customs automated information system, a protocol need not be drawn up, and it authorizes customs chiefs, their deputies, and—in automated cases—relevant inspectors to examine cases and impose fines. This means that the legal infrastructure for faster administrative response already exists; what remains underdeveloped is the economic calibration of the response.

A useful benchmark is the official penalties structure of Singapore Customs. There, an incorrect declaration, an incomplete declaration of value, failure to declare goods, or failure to produce trade documents may lead to a fine of up to S$10,000 or the equivalent of duty or GST payable, whichever is higher, and in serious cases imprisonment is also possible. Importing, exporting, or transhipping without a permit carries a first-conviction penalty of up to S$100,000 or three times the value of the goods, whichever is greater, and for repeat offences up to S$200,000 or four times the goods value. The notable feature of this model is that the sanction is linked to the economic significance of the violation rather than being fixed at a purely nominal level.

For Uzbekistan, the implication is not that foreign penalties should be copied mechanically. The more defensible conclusion is methodological: where a customs offence creates or attempts to create measurable economic harm, the sanction should be proportionate to that harm. A flat penalty for economically meaningful misconduct weakens deterrence because it may remain cheaper than compliance; a calibrated penalty tied to underpaid charges or transaction value is more likely to neutralize the unlawful gain, restore competitive neutrality, and strengthen preventive impact. At the same time, proportionality remains essential. WTO trade-facilitation discipline and integrated compliance logic both suggest that enforcement should be strong, but not arbitrary, and should complement—not crowd out—facilitation for compliant traders.

3. Conclusion

The thesis demonstrates that foreign trade economic analysis can perform a much wider role in customs administration than conventional descriptive reporting. In the Uzbek setting, the most promising application lies in combining the existing stability-rating system, the AEO regime, and the automated customs-audit framework into a single compliance architecture. Such an architecture would allow customs authorities to distinguish between formal status and current economic reliability, to direct the strongest facilitations toward genuinely stable traders, and to move low-quality compliance profiles into earlier and more focused post-clearance control.

The practical design emerging from the study is clear. First, the stability rating should become a dynamic supervisory layer inside AEO administration rather than an external substitute for AEO eligibility. Second, customs audit selection should be rebuilt around a limited group of high-information indicators—tax discipline, invoice-chain continuity, realization of imported goods, debt signals, profitability deviations, and coding anomalies. Third, sanctioning policy should become more economically proportionate by linking monetary consequences more closely to the fiscal

relevance of the violation. Finally, implementation must rest on transparency, multi-source validation, and procedural safeguards so that risk management remains compatible with international norms on non-discrimination, authorized-operator treatment, and mutual recognition. Under these conditions, economic analysis becomes not merely an analytical appendix to customs work, but one of the main instruments through which customs can simultaneously facilitate trade, protect revenue, and strengthen economic security.

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