THE IMPORTANCE OF CUSTOMS AUDIT AS A TOOL FOR PROTECTING LOCAL PRODUCERS

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Annotation. The article examines the possibilities of using the results of economic analysis of the structure of imported goods for risk-based selection of customs audit objects. As a result of the study, a new approach is proposed for determining the priority directions of customs audit. This approach reveals the possibilities offered by auditing methodological practices in the preliminary screening of audit objects and in directing control resources toward risky directions.

Keywords: import structure, economic analysis, customs audit, risk management, customs payments, customs privileges, concentration index, audit object selection.

Today, under conditions of the liberalization of world trade and the deepening of regional and cross-border economic integration processes, protecting the national economy — and, in particular, domestic producers — from unfair competition, smuggling, and illegal imports carried out on the basis of deliberately distorted data on the value, country of origin, and classification of goods, is becoming one of the priority directions of state policy.

Customs audit is one of the mechanisms for effectively carrying out this task.

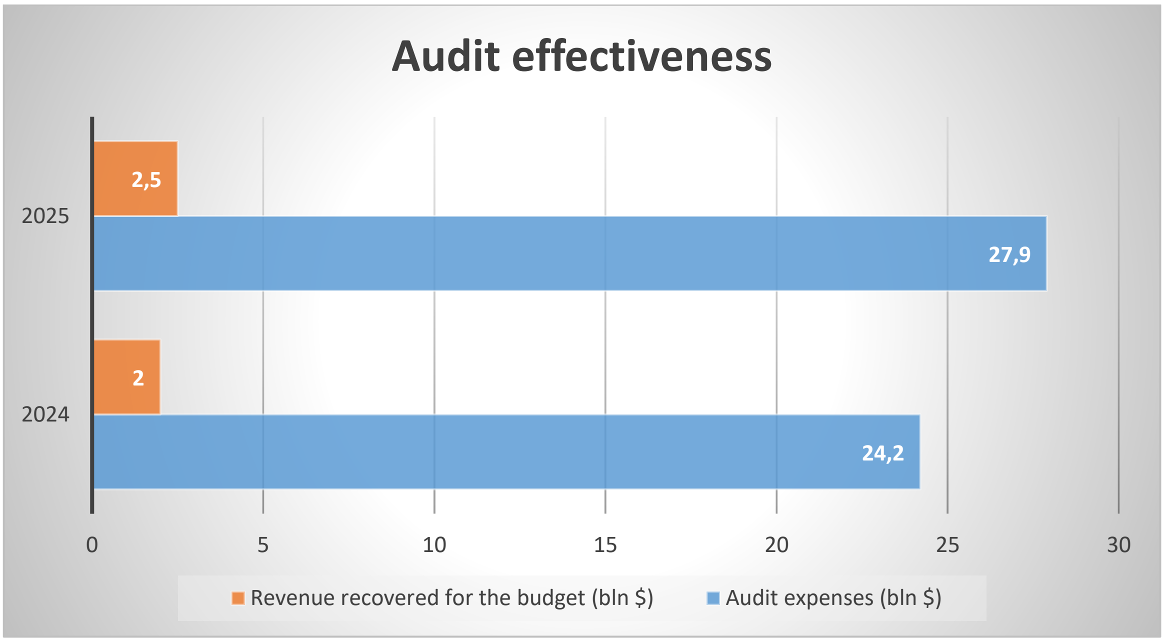

Figure 1. Comparison of the expenditure on conducting customs audit and the revenue recovered in 2025 (WCO, thousand USD)

Customs audit is a form of control aimed at verifying, after the completion of customs clearance (in the customs-audit procedure), the financial and business documents, accounts, and foreign trade operations of participants in foreign economic activity, in order to determine the customs value, origin, and classification of goods, as well as the correct fulfilment of tax and customs obligations.

According to data from the World Customs Organization, this instrument serves not only to ensure state budget revenues, but also to protect the interests of local producers by maintaining a healthy competitive environment in the domestic market (Figure 1).

The role of customs audit in protecting local producers

Local producers often face unfair competition as a result of the artificial reduction of the customs value of imported goods (dumping prices, “shadow” contracts), the misclassification of goods under incorrect commodity codes (HS codes), or the distortion of information about the country of origin. In such cases, imported goods enter the market at artificially reduced prices, with the corresponding duties and taxes not paid in full, which reduces the competitiveness of local producers' products.

Customs audit serves precisely to address these shortcomings: it makes it possible to carry out a thorough and systematic check, after the goods have crossed the border, of whether the value and classification of goods correspond to their actual indicators. As a result, illegal schemes carried out through concealed imports, shadow prices, and misclassification are identified, and preventing them directly serves to protect the interests of local commodity producers. In this way, customs audit performs not only a fiscal function, but also a function of strengthening economic security and improving the business environment.

Expanding cooperation with international auditing organizations

Improving the effectiveness of the customs audit system requires, first of all, building a pool of qualified personnel that meets international standards. For this reason, it is advisable to establish cooperation, on the basis of memoranda, with internationally recognized auditing and accounting organizations such as ISACA (Information Systems Audit and Control Association), ACCA (Association of Chartered Certified Accountants), and ICAEW (Institute of Chartered Accountants in England and Wales).

In order to widely introduce auditing activity in Uzbekistan as well, it is important:

— to achieve preferential terms for Uzbek representatives with regard to membership fees;

— to reach agreements on reducing the cost of international certification examinations (such as CISA, ACCA DipIFR, ICAEW ACA) for local specialists, adapted to their circumstances;

— to reach agreements on conducting training programs and courses, adapted to the local language, on a partnership basis.

As a result of this approach, the number of internationally certified auditors and IT-audit specialists in Uzbekistan will steadily increase, which in turn will strengthen the capacity of customs authorities and auditing companies to identify complex schemes in foreign economic activity, and will make it possible to protect local producers using methods consistent with international practice.

The necessity of establishing a national certification center

Alongside the use of foreign certification programs, in order to stabilize an independent personnel-training system over the long term, the activity of the national auditing and accounting institutions existing in the Republic of Uzbekistan should be thoroughly analyzed. Based on this analysis, their material and technical base, teaching capacity, and regulatory-legal framework should be assessed for compliance with international requirements, and improved where necessary.

Based on the results of the analysis, it would be advisable to establish, in the future, an internationally recognized independent auditing certification center in our country — of the national ISACA type, or as an officially accredited partner of such international organizations. Such a center would:

— create the opportunity to obtain internationally recognized certificates locally, at lower cost;

— become a source of qualified personnel for customs and tax authorities, as well as private auditing companies;

— reduce, over the long term, the outflow of foreign currency spent on certification and training abroad;

— have the potential to become a certification hub also serving countries in the region.

Conclusion and proposals

In conclusion, customs audit is an important institutional instrument for protecting local producers from unfair competition and from illegal imports arising from the distortion of the value and classification of goods. Improving its effectiveness, in turn, requires improving the system for training qualified personnel.

In this regard, the following proposals are put forward: first, to sign memoranda with authoritative international auditing and accounting organizations such as ISACA, ACCA, and ICAEW in order to secure preferential terms for membership fees, examination fees, and training programs, thereby increasing the number of internationally recognized experts in our country; second, to conduct a thorough analysis of the capacity of the existing national auditing and accounting institutions, and to consider the establishment, in the future, of an internationally recognized independent auditing certification center (of the national ISACA type, or as a partner organization thereof). This set of measures serves to strengthen the institutional and human-resource capacity of the customs audit system, and thereby to effectively protect national producers.

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