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Practice Clearance of Motor Vehicles in Customs Regimes

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Abstract: V state sravnivayutsya i analiziruyutsya vidy tamojennyx regimes pri tamojennom ofromlenii avtotransportnyx sredstv v zavisimosti ot ix naznacheniya, vida ispolzovaniya i rasporyazheniya, status, kakoy iz nix vybrat, a takje ix razlichnye aspekti. Na praktike v etom napravlenii analiziruyutsya sushchestvuyushchie problemy i prakticheskie predlozheniya po ix resheniyu. He also discussed the economic policy of the mayor, the application of tamozhennyx payment and communal collections, questions and returns, the practice of application of tamozhennyx declarations and tamojennom ofromlenii. Actual cases, scientific proposals and practical recommendations on the topic are discussed in detail.

Keywords: Customs regime, type of customs declaration, status of automobile transport means, customs payment and utilization collection.

1. INTRODUCTION

Globalization processes and the expansion of international economic relations are leading to the liberalization of the movement of goods and an increase in the volume of foreign trade on a global scale. In this regard, countries are paying special attention to the regulation of foreign economic activity by improving customs policy, increasing its efficiency and transparency. In particular, due to the increasing share of motor vehicles in foreign trade, there is a need to reconsider the procedures for their entry and exit from the customs territory of the country.

Correct classification and registration of motor vehicles based on customs regimes not only ensures correct calculation of customs fees, but also serves to create a favorable legal and organizational environment for participants of foreign economic activity. Through customs regimes, it will be possible to obtain accurate information about the movement of goods, ensure the country's security, implement environmental control, and increase revenues to the state budget.

The reforms implemented in the Republic of Uzbekistan in recent years to liberalize foreign trade activities and digitize the customs system are contributing to a more efficient organization of customs clearance processes. In particular, the use of electronic platforms for vehicle clearance, the introduction of the Single Window mechanism, and the implementation of automated customs payment calculation systems are important measures aimed at ensuring transparency and efficiency in this area.

At the same time, in practice, various problems and misunderstandings are observed in classifying vehicles, filling out customs declarations (CVDs), calculating customs

payments and disposal fees, and regulating them in accordance with various customs regimes. This is due to the incompleteness of the legal framework in this area, its incomplete harmonization with international experience, and the insufficient functioning of practical mechanisms.

This article aims to study the current state of practice of customs clearance of vehicles in Uzbekistan, analyze existing legislative and practical problems, and develop proposals and recommendations aimed at eliminating them based on international experience. Through this, the possibilities of improving legal and practical mechanisms in the field of customs clearance of vehicles and having a positive impact on the national economy are discussed.

1.1 Socio-economic importance of the subject

In connection with the development of international trade, the foreign trade turnover of motor vehicles is increasing sharply. In 2024, more than 103.8 thousand motor vehicles were registered by the customs authorities of Uzbekistan, which is 264% more than in 2021 (Customs Committee 2025) [1]. These indicators increased by 154% for buses, 233% for trucks (with tractors and trailers), 280% for passenger cars, and 51% for special vehicles (TAI TN code 8705) *(due to the abolition of privileges)* . The efficiency of the process of customs registration of motor vehicles is directly related to the stable development of the national economy, the completeness of payment receipts, and ensuring transport safety.

1.2 Scientific and practical relevance of the topic

Scientifically, the study of modern trends in the process of registration of motor vehicles. In this, the theoretical foundations of the application of digital technologies to customs regimes and the possibilities of adaptation of international experience to national practice are studied. From a practical point of view, it is considered to increase the level of safety of motor vehicles and to ensure the complete level of revenues for the state budget.

1.3 The purpose and tasks of the research

The main goal of the research is to develop scientific and practical foundations for improving the process of customs clearance of vehicles in the Republic of Uzbekistan.

To achieve this goal, the following tasks need to be solved:

- analysis of the current legal framework for registration of motor vehicles;
- simplification of formalization processes by introducing digital technologies;
- to study international experience and propose an optimal model for the conditions of Uzbekistan.

1.4 Object and subject of research

The object of the study is the socio-economic relations of the customs clearance of motor vehicles.

The subject of the study is the practical mechanism of registration of motor vehicles, including:

- ✓ GTD filling process;
- ✓ methods of calculation and payment of customs fees and disposal fees.

1.5 Fields of Employment

The results of the study can be widely used in improving the regulatory and legal

[1] https://old.customs.uz/ru/

framework of customs legislation in the Republic of Uzbekistan, in preparing practical guidance materials for importers of motor vehicles, and in educational processes at higher educational institutions. This study will serve to increase the efficiency of the national economy by developing modern methods of customs clearance of motor vehicles.

2. LITERATURE REVIEW

The registration of motor vehicles under various customs regimes and this area has become the subject of extensive scientific discussions at the international and national levels in recent years. This issue requires a complex and systematic approach at the intersection of economics, law, logistics and digital technologies. In this regard, in this chapter we will analyze the main scientific and theoretical approaches, practical experience and existing legislation in Uzbekistan on the registration of motor vehicles under customs regimes.

2.1 Analysis of international scientific sources

International practice in customs clearance of motor vehicles is based on different methods and approaches in different countries. The Revised Kyoto Convention (RKC), the main normative document of the World Customs Organization (WCO) [2], is the most important international standard for customs clearance of motor vehicles. The official website of the WCO (https://www.wcoomd.org) provides extensive information on this system and its importance in customs procedures.

European Union countries, including Germany and France, use an integrated approach to vehicle imports that includes “legal transparency,” “automation of customs controls,” and “environmental levies” (EU Customs Union, https://ec.europa.eu/taxation_customs) [3]. The “Importing a Motor Vehicle” guide developed by the U.S. Customs and Border Protection (CBP) includes steps, documentation, and technical requirements for importing vehicles (https://www.cbp.gov) [4].

Countries such as Korea, Japan, and China are also focusing on digitizing customs systems, optimizing import procedures, and providing citizens with convenient electronic services for clearance. For example, the official website of the Korean Customs Service (https://www.customs.go.kr) [5]provides detailed information about the UNI-PASS system, an automated platform for importing vehicles.

2.2 Analysis of local literature and normative base

The legal basis for customs clearance of vehicles in the Republic of Uzbekistan is formed on the basis of the "Customs Code" (2018 edition), relevant resolutions and regulatory documents of the President of the Republic of Uzbekistan and the Cabinet of Ministers. In particular:

- Customs Code of the Republic of Uzbekistan, Law of the Republic of Uzbekistan "On Waste",
- Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated July 31, 2018 No. 605 “On further improving the procedure for declaring goods at customs”,
- Resolution of the Ministry of Justice of the Republic of Uzbekistan dated 19.11.2010 No. 2156 “On approval of the Regulation on the procedure for customs clearance of vehicles transported across the customs border”,

[2]Revised Kyoto Convention – RKC https://unstats.un.org/unsd/trade/ws%20bangkok06/workshop%20materials/kyoto%20convention.pdf
[3]EU Customs Union https://taxation-customs.ec.europa.eu/index_en
[4]US Customs and Border Protection https://www.cbp.gov/
[5]Korean Customs service official website https://www.customs.go.kr/kcs/cm/cntnts/cntnts

- Resolution of the Ministry of Justice of the Republic of Uzbekistan dated 06.04.2016 No. 2773 “On approval of the Instruction on the procedure for filling out the customs cargo declaration”,
- Resolution of the Ministry of Justice of the Republic of Uzbekistan dated 04.05.2021 No. 3296 “On approval of the Regulation on the procedure for filing initial, periodic and incomplete customs cargo declarations”

The scientific work of local scientists - researchers such as O.Ibragimov, M.Shermamatova and I.Sattorjonov on the improvement of customs policy, digitalization of foreign trade processes and strengthening of legal frameworks constitutes an important theoretical foundation in this field. In their research, they analyzed the problems arising in the importation of vehicles, the automation of customs control, and the mechanisms of disposal fees.

In conclusion, an analysis of the available literature shows that the practice of registering vehicles under customs regimes is a complex and multidisciplinary process, and in its improvement, harmonization of international standards with national legislation, deepening of digitalization processes, and the use of scientifically based analyses are of great importance.

3. APPLICATION IN UZBEKISTAN

Customs operations, especially the import and export of vehicles as goods, require a comprehensive legal and organizational approach to their placement under appropriate customs regimes. Practice shows that the customs regimes used in the customs clearance of vehicles are important not only for carriers, but also for customs authorities, tax authorities, manufacturers, and entities engaged in foreign economic activity.

The authorized person has the right to choose any customs regime or change it to another customs regime, regardless of the nature, quantity, country of manufacture or intended purpose of the vehicles.[6]

In accordance with the current customs legislation of the Republic of Uzbekistan, vehicles transported as goods can be registered under almost all other customs regimes, with the exception of the duty-free trade (IM-73) customs regime. These are:

1) export (EK-10);

2) re-export (EK-11);

3) temporary export (EK-12);

4) processing outside the customs territory (EK-61);

5) free circulation (import) (IM-40);

6) reimport (IM-41);

7) temporary import (IM-42);

8) processing in the customs territory (IM-51);

9) temporary storage (IM-70);

10) customs warehouse (IM-74);

11) free warehouse (IM-71);

12) free customs zone (IM-72);

[6] Uzbekistan Republic of Customs code https://www.lex.uz/acts/2876354

13) customs transit (TR-80);

14) destruction (IM-76);

15) waiver in favor of the state (IM-75) customs regimes and each of them serves certain economic and legal purposes. (Fig. 1)

Figure 1. Chart of classification of vehicles in customs regimes during customs clearance[7]

3.1 Purposes and tasks of customs regimes

Customs regimes determine the registration of vehicles in various ways, such as temporary import, processing, export, release for free circulation, temporary storage, or transit. For example, the IM-40 (import) regime serves to release vehicles for free circulation in the territory of Uzbekistan, while the TR-80 (transit) regime is used only for transit through the territory of the country.

Customs regimes can be divided into three main groups:

- ✓ Modes serving economic plans (IM-40, IM-41, IM-42, IM-51, EK-10, EK-11, EK-12, EK-61);
- ✓ Management and control modes (IM-70, IM-74, IM-75, IM-76);
- ✓ Modes for technical and logistical purposes (TR-80, IM-71, IM-72).

Each of them is carried out under specific conditions and is determined by legal norms.

3.2 The main factors in choosing a customs regime

Several main factors are taken into account when choosing which customs regime a vehicle should be placed in:

- ✓ the origin and purpose of the vehicle (for export, temporary use, processing, etc.);
- ✓ the legal restrictions of the period of use of the motor vehicle and the regime;
- ✓ relevance to economic policy measures (for example: quota, license, certificate requirements);
- ✓ availability of customs fees and benefits;
- ✓ the possibility of vehicle identification (especially during temporary import or re-export). For example, the IM-42 temporary import regime can only be used by limited entities, i.e. international transport operators or diplomatic missions, as well as correspondents, and cannot be used in other cases.

3.3 Practice Problems and Legal Defects

The analysis shows that in practice the following problems are observed in the registration of motor vehicles:

the complexity of the mechanisms for limiting and transitioning between regimes - for example, the transition from EC-12 to EC-10 or from IM-40 to EC-11 requires many additional conditions;

incorrect selection of the regime - some entrepreneurs and individuals try to register the goods in the wrong regime without correctly assessing the status of the goods;

Bureaucratic barriers and paperwork - choosing a regime, obtaining permits, and certification requirements take too much time;

non-uniform application of regime requirements by customs authorities — in some cases,

[7] Author's note

there are differences in the interpretation of regimes by different regional customs authorities;

Transfer of ownership of a vehicle is possible only under customs regimes IM-74 and IM-42, and cannot be used in other cases.

3.4 Submission of customs cargo declaration

The selected customs regime is indicated by the declarant in the customs cargo declaration submitted to the customs authority for customs clearance.

A customs cargo declaration (CCD) is a document submitted by a declarant or customs broker to a customs authority and containing accurate information about the goods to be placed under a specific customs regime, and is divided into the following:

- initial customs declaration (ICD) - a document that is submitted to the customs authority in accordance with the customs regime of "release for free circulation" before foreign goods arrive in the customs territory of the Republic of Uzbekistan and contains accurate information about them;
- periodic customs cargo declaration (RCCD) - a document submitted to the customs authority when the same goods are regularly transported across the customs border by the same person and containing accurate information about them;
- incomplete customs cargo declaration (TBBYuD) is a document submitted to the customs authority in cases where all necessary information is not available for customs clearance.

At the same time, a transit declaration (TD) is a document submitted to the customs authority with information about goods and (or) means of transport and used to control the movement of goods imported into the customs territory of the Republic of Uzbekistan and transported in transit through the territory of the Republic of Uzbekistan from the customs authority of departure to the customs authority of arrival. A TD, which is not a type of BUD, can be submitted to BUD directly or through TBBUD and DBUD. (Figure 2)

Figure 2. BYuD presentation diagram based on types of BYuD and TD

4. CONCLUSIONS AND RECOMMENDATIONS

The reforms being implemented in the field of customs clearance of motor vehicles in the Republic of Uzbekistan demonstrate their importance in increasing the efficiency of foreign trade regulation, ensuring transparency and competitiveness. Based on the results of this study, the following conclusions and scientific and practical recommendations were developed:

4.1. Basic conclusions

1. **Customs clearance of motor vehicles is of strategic importance owner is a field** because it is not only state to the budget directly the proceeds forms , but external economic activity participants for legal accuracy and organizational stability provides .
2. **International experience analysis that shows** Korea, Germany, Georgia and like the USA in countries in the registration of motor vehicles automated platforms , integrated information systems , eco - requirements based fees and legal transparency dominant is considered These are experiences national practice for important methodological basis as service to do possible .
3. **Digital of technologies wide current to be regardless** of them use level not the same and some of technical infrastructure in offices enough absence customs of formalization efficiency negative impact showing .

4.2. Scientific and practical recommendations

1. **TIF TN codes according to exactly and updated visitor testimonials base shaping necessary** These are the base cars features , categories, production removed year , type of fuel and ecological standard based on automatic coding to provide need .
2. **Customs declaration filling in the process human factor reduction interactive assistant for tools current being necessary .** For example , declaration filler for step-by-step electronic guide , automatic errors determination system and analysis algorithms work discharge possible .
3. **Disposal fees and customs payments account book ecological and economic to the basics to lean on based on again seeing exit necessary .** In particular , Euro- 6 and from it high ecological to the standard answer giving tools for privileged procedures current to be done possible .
4. **International experience based on national rating system current to be done can** Vehicles engaged in importation subjects " reliable" for " importer " status to give system customs control savings and in acceleration service to do possible .
5. **Scientific research expansion and innovative approaches implementation to do it is necessary** In the field of customs clearance of motor vehicles economic and legal modeling , remote monitoring and real time analysis to do possible giving algorithms work discharge necessary .

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