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The Creation of the Legal Foundation of the Customs System in Uzbekistan During the Years of Independence

Rakhmatov Mirjon Mu'minovich*¹

1. Chief Inspector–Inquiry Officer, Customs Administration of the Bukhara Region Bukhara, Republic of Uzbekistan

*Correspondence: rahmatov1778@gmail.com

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Abstract: The article examines, from a historical and legal perspective, the formation and development of the legal foundation of the customs system of the Republic of Uzbekistan in the period following the attainment of state independence (1991–2025). The study is based on the periodization and comparative analysis of laws, decrees and resolutions of the President of the Republic of Uzbekistan, resolutions of the Cabinet of Ministers, and departmental normative-legal acts published on the lex.uz National Database of Legal Information and the National Database of Legislation. The author distinguishes six stages in the formation of customs legislation and reveals the key documents of each stage in chronological order. The findings show that the legal basis of customs affairs was consistently refined — from an organizational-normative foundation (1991) to a fully codified system (1997, 2016) and to a stage of digital and institutional reforms (2017–2025).

Keywords: Customs system, legal foundation, Customs Code, customs tariff, State Customs Committee, normative-legal act, foreign economic activity, codification, digital customs, periodization.

1. Introduction

One of the most important attributes of state sovereignty is a country's possession of its own customs border and an independent customs system that protects national interests along that border. Customs affairs manifest themselves simultaneously as the fiscal and economic expression of state sovereignty, as an instrument for regulating foreign economic activity, and as a component of national security. For this reason, when Uzbekistan gained independence in 1991, the establishment of a customs service and the creation of its legal foundation occupied a special place among the first tasks to be addressed.

The relevance of the problem lies in the fact that, over the past quarter of a century, hundreds of normative-legal acts regulating the customs sphere have been adopted in Uzbekistan; they have been fundamentally revised and updated several times. However, this body of documents has most often been studied separately and from a practical-legal standpoint; the process of their formation as an integral historical phenomenon, on the basis of periodization, has so far received insufficient attention. It is precisely the historical-

legal approach that makes it possible to view customs legislation not merely as a set of current norms, but as a process reflecting the logic of state-building.

As for the degree to which the topic has been studied, several works exist on the history and legal foundations of customs affairs in Uzbekistan. In particular, problems of customs law and of combating offences in the customs sphere have been discussed in legal scholarship, and academic articles and textbooks on the formation of the customs authorities' system have been published. At the same time, historical studies that generalize the entire body of the customs legal base of the independence years within a single chronological-thematic framework, drawing on primary normative sources, remain scarce. The present article aims to fill this gap.

The aim of the study is to investigate, stage by stage and on the basis of primary normative-legal acts, the process of creating the legal foundation of the customs system in Uzbekistan during the years of independence (1991–2025), and to identify the internal logic and principal regularities of this process.

2. Materials and Methods

The source base of the study consists of primary official sources: laws of the Republic of Uzbekistan, decrees and resolutions of the President, resolutions of the Cabinet of Ministers, and departmental acts of the State Customs Committee. The texts of the documents and their requisites (date of adoption, registration number, entry into force, and repeal status) were obtained from the lex.uz National Database of Legal Information of the Ministry of Justice of the Republic of Uzbekistan, the National Database of Legislation, and the official resources of the State Customs Committee. Official announcements in the Bulletin of the Oliy Majlis of the Republic of Uzbekistan and in the collections of legislation served as supplementary sources.

The following methods were applied. The problem-chronological method made it possible to arrange the documents in a consistent order according to their time of adoption and to distinguish the stages of the process. The historical-genetic method served to reveal the cause-and-effect connection between each new document and the preceding normative basis. The formal-legal (dogmatic) method was used to determine the legal force, hierarchy, and mutual relationship of the documents. The comparative-legal method was applied to contrast the codifications of 1997 and 2016, as well as the institutional solutions at different stages. By means of periodization, the entire process was divided into six substantively integral stages.

3. Results

A chronological-thematic analysis of the primary sources made it possible to divide the formation of the legal foundation of Uzbekistan's customs system into six conditional stages.

Stage 1. Creation of the organizational-legal foundation of the customs service (1991–1996)

The legal foundation of the customs system dates directly from the days independence was proclaimed. Its general basis was laid by the Law “On the Foundations of State Independence of the Republic of Uzbekistan” (31 August 1991) and the early legislation regulating foreign economic activity: it was precisely these acts that consolidated the country's right to conduct its own customs policy.

The decisive step in institutional terms was the **Decree of the President of the Republic of Uzbekistan of 25 October 1991 “On the Establishment of the Customs Committee of the Republic of Uzbekistan”** [1]. This act established the republic's independent customs authority — the Customs Committee — and initiated the transition to a national customs service on the basis of the former union's customs structures.

To ensure the execution of the decree, the **Resolution of the Cabinet of Ministers of the Republic of Uzbekistan of 26 October 1991 No. 272 “On the Organization of the**

Customs Service in the Republic and Matters of Its Activity” [2] was adopted. This resolution approved the structure of the Customs Committee and its central apparatus and set the total number of staff of the republic's customs institutions at 415 (of which 42 in the central apparatus). Thus the initial network of regional customs offices and customs posts was formed.

The distinctive feature of this stage is that legal regulation was carried out mainly through organizational-departmental acts: there was as yet no integral customs code or tariff law, and the system operated largely on the basis of decrees and governmental resolutions. This is a natural “organizational” stage in the customs-building of any new state.

Stage 2. Codification of customs legislation (1997–1998)

The year 1997 became a turning point in the history of Uzbek customs law: it was in that year that the integral legislative foundation of the system was created. First, the institutional status was consolidated.

By the **Decree of the President of the Republic of Uzbekistan of 8 July 1997 No. PF-1815 “On the Establishment of the State Customs Committee of the Republic of Uzbekistan” [3]**, the customs service was reorganized as the State Customs Committee (SCC) and granted the status of a law-enforcement body. This decision transformed the customs authorities from a merely fiscal agency into a fully fledged structure protecting state interests.

In execution of this decree, the **Resolution of the Cabinet of Ministers of 30 July 1997 No. 374 “On Matters of Organizing the Activity of the State Customs Committee of the Republic of Uzbekistan” [4]** was adopted, approving the model structure of the SCC central apparatus, the regional directorates, specialized customs complexes, and posts.

At the legislative level, two fundamental laws were adopted on the same day, 29 August 1997, at the ninth session of the Oliy Majlis of the Republic of Uzbekistan:

— the **Law No. 470-I “On the Customs Tariff” [5]**, which established the procedure for forming and applying the customs tariff and the rules for levying duties on goods transported across the customs border;

— the **Law No. 472-I “On the State Customs Service” [6]**, which regulated the system of customs authorities, their tasks and powers, and the legal status of customs service officers.

The culmination of the codification was the **Law of the Republic of Uzbekistan of 26 December 1997 No. 548-I “On the Approval of the Customs Code of the Republic of Uzbekistan” [7]**. The procedure for enacting the Code was determined by Resolution of the Oliy Majlis No. 548a-I of the same day. The first national Customs Code entered into force on 1 January 1998 and united in a single act the matters of customs regimes, customs clearance, customs control, customs privileges, and liability.

Thus, by the end of 1997, a “triangular” legal foundation of the customs sphere — an institutional law, a tariff law, and a code — had been fully formed in Uzbekistan. This stage may be regarded as the first complete codification of customs legislation.

Stage 3. Stabilization and international integration (1999–2015)

During this period the legal foundation was not restructured in qualitative terms; rather, the existing norms were refined, amendments and additions were regularly introduced into the Customs Code and the tariff law, and the norms of administrative liability (harmonized with the Code of Administrative Liability) were clarified. An important direction of this stage was the expansion of international cooperation agreements: Uzbekistan concluded intergovernmental agreements on mutual assistance in customs affairs with other states (for example, the relevant agreements were approved by resolutions of the Cabinet of Ministers). These agreements initiated the process of harmonizing national customs legislation with the norms of international law.

In the final part of this stage, the questions of bringing the customs-tariff system closer to world practice, of transitioning to the international nomenclature for describing goods, and of improving customs statistics came onto the agenda. This, in turn, prepared the ground for the next — the second — codification stage.

Stage 4. The new Customs Code and the second stage of codification (2016)

After the 1997 Code had been in force for nearly twenty years, the liberalization of the economy and the growth in the volume of foreign trade necessitated a new codification. By the **Law of the Republic of Uzbekistan of 20 January 2016 No. ORQ-400 “On the Approval of the Customs Code of the Republic of Uzbekistan”** [8], a new Customs Code was adopted. In line with it, **Law No. ORQ-401 of 20 January 2016** [9] introduced amendments into a number of legislative acts and repealed the old Customs Code and Law No. 470-I “On the Customs Tariff”.

The conceptual novelty of the new Code is that it also incorporated the tariff norms (the separate tariff law was repealed), introduced a modern customs institution — the status of the authorized economic operator — and was oriented toward simplifying customs control and creating convenience for businesses. In practical terms the new Code was brought into force in several phases; its full operation and the final repeal of the old Code began in April 2021. With this, the second, qualitatively new codification of customs law was completed.

Stage 5. Institutional reform and digitalization (2017–2022)

From 2017 onward, the customs sphere was drawn into the framework of large-scale reforms of public administration. At this stage, the center of gravity of legal regulation shifted toward institutional restructuring and the digitalization of customs administration.

The **Decree of the President of the Republic of Uzbekistan of 12 April 2018 No. PF-5414 “On Measures to Radically Improve the Activity of the State Customs Service Bodies of the Republic of Uzbekistan”** [10] defined the priority directions for reforming the customs authorities: the precise distribution of the tasks of the structures, the formation of an uncompromising attitude toward corruption, the improvement of the personnel-training system, and analytical work against schemes for the illegal importation of goods. To ensure the execution of this decree, **Resolution No. PQ-3665 of 12 April 2018 “On Organizing the Activity of the State Customs Service Bodies”** [11] was adopted.

Also an important document of this stage is **Resolution No. PQ-3818 of 29 June 2018 “On Measures to Further Regulate the Foreign Economic Activity of the Republic of Uzbekistan and to Improve the System of Customs-Tariff Regulation”** [12], aimed at liberalizing foreign trade and improving the tariff system.

In the direction of digitalization, a number of governmental resolutions were adopted. In particular:

- **Resolution of the Cabinet of Ministers of 31 July 2018 No. 605 “On Further Improving the Procedure for the Electronic Declaration of Goods in Customs”** [13] introduced the electronic declaration procedure and the risk-management system;
- **Resolution No. 762 of 25 September 2018** [14] simplified the procedures for clearing goods and vehicles entering the customs territory;
- **Resolution No. 500 of 24 August 2020** [15] approved the regulation on authorized economic operators;
- **Resolution No. 700 of 9 November 2020** [16] established the rates of customs fees.

At the level of law, Law No. 472-I “On the State Customs Service” was renewed in the wording of **Law No. ORQ-502 of 18 October 2018** [17]. As a result, at this stage the “Digital Customs” integrated information system and the “Single Window” and “Risk Management” systems were legally consolidated, and customs control and clearance began to be transferred into electronic form.

Stage 6. Contemporary refinement (2023–2025)

At the most recent stage, the priority directions were the harmonization of customs legislation with other codes (including the Tax Code), the expansion of the authorized-

economic-operator institution (**Law No. ORQ-748 of 1 February 2022** [18]), and the strengthening of the financial-monitoring functions of the customs service (**Law No. ORQ-755 of 18 February 2022** [19]).

The concluding document of this stage may be considered the **Decree of the President of the Republic of Uzbekistan of 25 March 2025 No. PF-57 “On Measures to Increase the Effectiveness of the Activity of the State Customs Service Bodies”** [20]. By this act, the 2018 Decree No. PF-5414 lost its force, and new mechanisms for increasing the effectiveness of the customs authorities' activity were introduced. This stage shows that the customs legal base has become no longer a static codification but a “living” system that is regularly updated.

4. Discussion

The six-stage analysis presented above makes it possible to identify several regularities. First, the legal foundation of Uzbekistan's customs system developed in the direction “from an organizational act — to a law — to a code”: initially decrees and governmental resolutions (1991), then fundamental laws (1997), and thereafter integral codes (1997, 2016). This staged progression corresponds to the general logic of law-building characteristic of young states.

Second, two full waves of codification (1997 and 2016) can be distinguished in the process. The first wave was aimed at forming national customs law as an independent system, and the second at adapting it to the requirements of a market economy and the freedom of foreign trade. The incorporation of tariff norms into the 2016 Code and the introduction of institutions such as the authorized economic operator are a clear expression of this aim.

Third, at the stage following 2017 the character of legal regulation changed: the emphasis shifted from substantive norms (what is taxed) to procedural and technological norms (how customs is carried out). The normative consolidation of electronic declaration, risk management, and “Single Window” systems is an example of this. The positive changes in international rankings also fall within this stage.

At the same time, it is appropriate to note certain contradictory aspects of the process. The frequent change of normative acts and the phased entry into force of some codes and laws gave rise to certain uncertainties in law-enforcement practice. This is the natural price of an era of rapid reform, and in future research it would be advisable to study it separately, on the basis of law-enforcement practice materials.[21]

5. Conclusion

During the years of independence, the legal foundation of the customs system in Uzbekistan began from an empty space and, over the course of a quarter of a century, was fully formed, codified twice, and transformed into a modern digital-institutional system. The path from the establishment of the Customs Committee in 1991 to the fundamental laws and the first code of 1997, the new code of 2016, and the reforms of 2017–2025 is a consistent historical process that shows how the fiscal-economic dimension of state sovereignty was built.

The results of the study demonstrate that the development of customs legislation is closely connected with the logic of nationwide reforms, and that studying it as an integral historical phenomenon illuminates important facets of the history of national statehood. The six-stage periodization proposed in the article may serve as an analytical framework for future historical-legal research.

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