

## SPECIFIC FEATURES OF ADMINISTRATIVE OFFENSE PROCEEDINGS RELATED TO CUSTOMS REGIMES

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**Annotation:** This article analyzes the administrative offense proceedings related to customs regimes in the Republic of Uzbekistan. It emphasizes the legal basis under the Code of Administrative Responsibility and details how Uzbekistan integrates international legal standards in its customs enforcement. All 16 customs regimes currently recognized in Uzbekistan are defined in accordance with international practice. The procedural stages of handling administrative offenses are also elaborated.

**Keywords:** Customs regimes, administrative offense, Code of Administrative Responsibility, customs procedures, Uzbekistan, international customs law, customs control, legal liability, customs inspection, temporary import, free economic zones, re-export, customs warehouse, destruction of goods, customs transit, customs authority, customs violations, administrative proceedings.

Customs regimes serve as the legal framework for regulating the cross-border movement of goods and play a key role in ensuring economic security and compliance with international trade rules. In Uzbekistan, violations of these regimes are governed not by the Customs Code but primarily through the Code of Administrative Responsibility (CAR). This article explores the administrative legal mechanisms applied in such cases and demonstrates how Uzbekistan has harmonized its system with international customs law.

Administrative liability for customs-related offenses in Uzbekistan is founded upon the following legal instruments:

- The Code of Administrative Responsibility of the Republic of Uzbekistan (especially Chapter 17, Articles 227–241);
- International treaties and conventions, including the Revised Kyoto Convention and WTO Trade Facilitation Agreement;
- Bilateral and multilateral agreements on customs cooperation.

The CAR provides for specific administrative sanctions, including fines, confiscation, and administrative warnings for various types of violations such as misdeclaration, non-compliance with customs regimes, and delay in documentation.

Uzbekistan currently applies 16 customs regimes, each with distinct legal and procedural characteristics. These are defined below:

**Export** - this regime allows goods to be permanently taken out of the customs territory of Uzbekistan. Upon completion of export procedures, goods cease to be subject to customs supervision. Export may qualify for exemptions or refunds of internal taxes.

**Re-export** - this applies to goods previously imported into Uzbekistan that are being sent back without undergoing processing. This regime is often used for returns, rejected goods, or undelivered consignments.

**Temporary Export** - goods are allowed to exit the customs territory for a limited time with the obligation to return in their original condition. This regime is commonly used for exhibitions, repairs, or professional equipment.

**Outward Processing** - Uzbekistan-origin goods are temporarily exported for processing (e.g., transformation, assembly, repair) abroad, with the intention of reimporting the processed products under favorable customs treatment.

**Release for Free Circulation (Import)** - goods are permanently imported into Uzbekistan and cleared for domestic use. Customs duties, taxes, and non-tariff measures are applied upon release.

**Re-import** - goods that were previously exported from Uzbekistan are reintroduced in their original state. They may be exempted from import duties if compliance with prior conditions is proven.

**Temporary Import** - foreign goods are brought into the country for a limited time and for specific purposes without being subjected to full customs duties, provided they are re-exported within the allowed timeframe.

**Inward Processing (Processing within the Customs Territory)** - foreign goods are imported into Uzbekistan to undergo processing operations, with the final products intended for export. Duties and taxes are suspended or reimbursed.

**Temporary Storage** - goods awaiting a customs-approved treatment or use are stored under customs control at designated facilities. This regime precedes assignment to another regime.

**Customs Warehouse** - goods may be stored under customs supervision for a long period without payment of import duties. This allows deferment of customs charges until goods enter another regime.

**Free Warehouse** - a special type of storage facility where foreign goods may be stored and used under specific conditions, typically used by logistics operators and international traders.

Free Customs Zone - goods located in a designated free economic zone (FEZ) are treated as being outside the customs territory. They enjoy full or partial exemption from customs duties, subject to strict controls.

Duty-Free Trade - goods are imported and sold to international travelers in designated retail outlets (e.g., airport shops) without being subject to national taxes or duties, under strict supervision.

Customs Transit - goods move through the territory of Uzbekistan from one customs point to another without being subject to duties. This regime ensures seamless trade routes for international goods.

Destruction under Customs Control - unusable or unwanted goods may be destroyed under customs supervision. No duties apply if destruction is authorized and supervised.

Abandonment to the State (Waiver in Favor of the State) - an importer or owner may voluntarily relinquish ownership of goods in favor of the state. This is typically done to avoid penalties or customs charges for goods no longer needed.

Administrative proceedings are initiated by customs authorities upon detecting a violation. Key procedural stages include:

- Initiation and Report Preparation: Drafting an offense protocol.
- Notification and Defense Rights: Informing the violator and allowing objections.
- Evidence Collection: Gathering relevant documents and declarations.
- Hearing and Decision: Reviewing the case and applying penalties.
- Appeals: Right to appeal within 10 days to a higher authority or court.

Penalties may include fines, confiscation of goods, and administrative warnings, and are enforced in line with CAR procedures.

Uzbekistan incorporates international practices into its customs regime administration through:

- Adherence to the Revised Kyoto Convention for simplified procedures;
- Participation in the WTO Trade Facilitation Agreement;
- Bilateral customs cooperation with regional partners (e.g., Kazakhstan, Russia);
- Implementation of digital customs systems and risk management tools modeled after EU and South Korean systems.

By way of conclusion, it can be stated that, administrative responsibility in the context of customs regimes in Uzbekistan is legally structured around the CAR. The country's approach balances strict legal compliance with international best practices, ensuring that each of the 16 customs regimes is properly regulated. By aligning national procedures with international norms, Uzbekistan strengthens transparency, trade facilitation, and legal predictability in its customs system.



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