



CUSTOMS MANAGEMENT CONCEPT AND ITS SCIENTIFIC-  
THEORETICAL FOUNDATIONS

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**Abstract.** *This article examines the scientific-theoretical foundations of the concept of customs management, which is one of the economic concepts arising in the activities of customs authorities. The concept of customs management is presented by extensively exploring the scientific and practical research results of foreign, independent states, and local scholars in the description of customs authority activities. Scientifically, the main task of customs management is to form a unified system of knowledge about its objects, which should allow customs authorities to obtain answers to questions related to operational, strategic, and tactical changes in international trade and these objects. In order to achieve this goal, scientific and practical proposals are provided based on the existing scientific-methodological foundations of customs systems.*

**Keywords:** *management, customs, customs administration, customs security, modern customs system, digital customs.*

**Introduction.** In the context of globalization, new factors influencing the flow of goods and transportation vehicles have emerged, which requires improving customs administration based on scientific research. Historically, customs administration has been studied as a function related to organizing customs control, law enforcement, and the organizational-legal management of foreign trade activities. However, as the role of customs in the international community grows, it has become not only the main tool for ensuring the economic security of a country but also a sector influencing entrepreneurship, investment, and political image. It is noteworthy that as the Republic of Uzbekistan continues its deep integration into the international community, the country recognized that achieving this goal requires reforms in the customs authorities. Accordingly, the improvement of the sector has started with administrative reforms. In particular, over the past 7 years, the President of the Republic of Uzbekistan, Sh.M. Mirziyoyev, has signed nearly 10 decisions and decrees related to the sector, along with more than 5 laws. Among them, the following decrees specifically aimed at improving administrative management are noteworthy: the decree dated November 24, 2018, "On additional measures to improve customs administration and enhance the effectiveness of the activities of the State Customs Service of the Republic of Uzbekistan" (PF-5582) [1], the decree dated June 5, 2020, "On reforms in customs



administration and improving the activities of the State Customs Service of the Republic of Uzbekistan" (PF-6005) [2], and the decree dated April 27, 2022, "On additional measures to further improve customs administration" (PF-122) [3]. These decrees confirm the focus on improving administrative management as outlined above.

In the modern customs system of Uzbekistan, based on the principle promoted by the President of the Republic of Uzbekistan, Sh.M. Mirziyoyev, "A leader who refuses digitalization is a leader who does not strive to eliminate corruption!" [4], the activities of customs authorities are being digitized in accordance with the implementation of the above-mentioned laws and regulations. Intensive measures are being taken to create the "Digital Customs" concept. More than 60 information systems and over 30 interactive services, developed based on the experience of around 30 countries such as South Korea, Israel, Germany, Japan, and the United Arab Emirates, have been put into operation.

**Literature Review.** Despite the improvements in the activities of customs authorities, the introduction of new regulations, and the modernization of the material-technical base, the sector is not delivering the expected results, indicating the existence of problems related to the administrative system.

First, to clarify the role and significance of customs management in the customs administration, it is necessary to define the concept of "customs administration." In Uzbek national sources, there is no explanation for the concept of "customs administration". However, the National Encyclopedia of the Republic of Uzbekistan defines the term "administration" as "state management activities; a set of state bodies that carry out management work" [5]. Based on this explanation, customs administration can be understood as "the management of the activities of customs authorities" or "a set of measures for the implementation of management work in customs authorities".

It is noteworthy that foreign researchers have also conducted several studies on the concept of customs administration. For example, Russian researcher I.V. Milshina defines the concept of "customs administration" in her research as "the introduction of a management system in the field of customs to fulfill the customs authorities' law enforcement and fiscal duties, with the goal of reliably and efficiently conducting customs formalities" [6]. Based on this definition, it would be appropriate to first understand the content of management activities and then analyze its development trends.

It is known that management is a science that studies management activities. In the National Encyclopedia of the Republic of Uzbekistan, this word is defined as "management" (from the English language, "managment" means management, organization) - special management activity; is defined as "the science of management" [7].

If we study management historically, it would not be incorrect to link its emergence with the creation of humanity. However, the study and teaching of management as a science or a distinct field dates back to ancient Greece. Specifically, the Greek philosopher Plato, in his book "The Republic", divided society into three groups consisting of rulers and the ruled, providing information on how "perfect governance" should be implemented [8].





Additionally, from his perspective of his time, he categorized forms of government into timocracy, oligarchy, democracy, and tyranny, giving details on each of them.

Later, the ideas of governance evolved along with the development of statehood. However, during these periods, it primarily developed based on the theory of state governance. It can be said that after the second industrial revolution, studies focusing on the management of specific organizations, institutions, and structures began in the 19th century, with research into their particularities in governance and its implementation.

In particular, at the beginning of the 19th century, during the industrial development in England, Robert Owen, an English researcher who lived between 1771 and 1858, studied the peculiarities of managing people within organizations. He concluded that increasing productivity could be achieved by motivating subordinates or workers. In this sense, R. Owen can be considered as a researcher who created new principles in management. In his work, "A Warning on the Effects of the System of Manufacture" written in 1815, he discussed the advantages of creating favorable conditions for managing employees [9]. Furthermore, many researchers regard R. Owen as the creator of management in the context of employee management [10].

Although Robert Owen's research did not attract much attention, it was from this period, namely the 19th and 20th centuries, that management began to develop as a separate branch of science. While Frederick Taylor is recognized as the founder of this field, in reality, the scientific study of management began even before Taylor's work "The Principles of Scientific Management" [11]. This early work can be traced back to the American researcher Joseph Wharton, who, during this time, developed management courses for colleges.

Moreover, management models based on the mentality and ethical aspects of various countries have emerged, including American, Japanese, and European styles [12]. Additionally, management began to be studied in the context of different social relations and as separate branches in various fields. For example, there are directions such as "Time Management" [13] for providing recommendations on how employees and individuals, in general, can effectively manage their time, "Crisis Management" [14] for handling and preventing problematic situations that arise in the workplace or lifestyle, and "Stress Management" [15] for addressing and managing issues that occur in management processes and service environments.

From this, it follows that the development of management theories in public administration naturally leads to the scientific and theoretical advancement of customs management, which is an essential component of this field.

The study and scientific analysis of the management processes in customs operations is considered a specific area of management. "Customs management" is a part of customs administration and represents one of the forms of government service in foreign trade. It involves the management of customs services through the implementation of new methods and tasks in decision-making processes within the circulation of goods in foreign trade.





Therefore, in some English sources, customs management is directly referred to as "customs management" or "customs office management," while in others, it is presented as "customs administrations." Both forms essentially refer to the process of regulating and managing customs operations.

Customs management, its forms, types, and scope have been studied by numerous researchers, and definitions have been developed. Specifically, Russian researcher V.V. Makrusev, in his book "Customs Management," defines customs management in a broad sense as "a specific form of public service management related to decision-making in solving tasks in the field of customs work, as well as influencing the improvement of the organizational level of the customs system" [16]. He also considers the narrow sense of customs management as the theory of managing customs operations [17].

**Discussion of Information.** It should be noted that the tasks carried out in the activities of customs authorities differ depending on the mentality and level of development of the countries. In particular, in Western countries, the management activities in customs authorities are carried out by managers based on management requirements, as customs authorities there operate not as law enforcement agencies but as organizations that serve entrepreneurial entities.

Specifically, in the European Union's documents related to customs regulations, such as the 2007 "National Development Plan," a provision was included stating that income could be increased through the application of modern and professional customs management. Moreover, in these documents, customs officers are also referred to as customs managers [18].

The World Customs Organization, as an international body that sets the main standards for customs authorities, continuously conducts research for the development of customs management as a distinct scientific field. Specifically, the Kyoto Convention on "Simplification and Harmonization of Customs Procedures," adopted by the organization and coming into force on February 3, 2006, aims to support the effective and efficient execution of international trade and relations in the anticipated industrial revolution era.

In addition, the implementation of ISO 9000 standards by the organization is considered appropriate for improving customs administration. These standards, developed by the representatives of Technical Committee 176, were initially introduced in 1987. In 1994, the standard was revised and updated again in 2000, 2005, 2009, and 2015. The main principles of the standard are as follows:

- Implementing a comprehensive orientation aimed at identifying and fully satisfying customer needs in advance;
- Ensuring personal example from management in providing services for organizational goals;
- Involving all employees in achieving goals based on motivation;
- Applying a systematic approach to business processes and management;





- Utilizing a process-oriented approach to move step by step toward achieving the set goals;
- Continuous improvement by increasing the efficiency of the organization's activities;
- Making well-founded and reasoned decisions through accurate data analysis and adequate assessment of the situation;
- Promoting multi-party cooperation to increase economic benefits for all participants.

**Conclusion and Suggestions.** In conclusion, it can be stated that, scientifically and theoretically, the primary task of customs management is to form a unified knowledge system regarding its objects. This system should allow customs authorities to obtain answers to questions related to operational, strategic, and tactical changes in international trade and its objects. To achieve this goal, it is advisable to form the scientific and methodological foundations of existing customs systems in the following directions:

- Formation of entirely new customs administration (using innovative customs management methods that help ensure quality service and efficient management);
- Institutional changes in customs structures (implementing an integrated platform for customs logistics and services based on ISO 9000 requirements);
- Formation of customs management focused on protecting business in international trade;
- Introduction of a unified methodological basis for management based on a cognitive approach;
- Modernization of management tools and technologies.

By adopting these approaches, it will be possible to enhance the efficiency and adaptability of customs systems, ensuring better integration into global trade dynamics and contributing to the development of a more modern and effective customs administration.

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