

SCIENCE PROBLEMS.UZ

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Actual problems of social and humanitarian sciences
Актуальные проблемы социальных и гуманитарных наук

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2024

SCIENCEPROBLEMS.UZ

ИЖТИМОЙ-ГУМАНИТАР ФАНЛАРНИНГ ДОЛЗАРБ МУАММОЛАРИ

№ S/2 (4) - 2024

**АКТУАЛЬНЫЕ ПРОБЛЕМЫ СОЦИАЛЬНО-
ГУМАНИТАРНЫХ НАУК**

ACTUAL PROBLEMS OF HUMANITIES AND SOCIAL SCIENCES

ТОШКЕНТ-2024

БОШ МУҲАРРИР:

Исанова Феруза Тулқиновна

ТАҲРИР ҲАЙЪАТИ:

07.00.00-ТАРИХ ФАНЛАРИ:

Юлдашев Анвар Эргашевич – тарих фанлари доктори, сиёсий фанлар номзоди, профессор, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Мавланов Уктам Махмасабирович – тарих фанлари доктори, профессор, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Хазраткулов Абдор – тарих фанлари доктори, доцент, Ўзбекистон давлат жаҳон тиллари университети.

Турсунов Равшан Нормуратович – тарих фанлари доктори, Ўзбекистон Миллий Университети;

Холиқулов Ахмаджон Боймаҳамматович – тарих фанлари доктори, Ўзбекистон Миллий Университети;

Габриэльян Софья Ивановна – тарих фанлари доктори, доцент, Ўзбекистон Миллий Университети.

08.00.00-ИҚТИСОДИЁТ ФАНЛАРИ:

Карлибаева Рая Хожабаевна – иқтисодиёт фанлари доктори, профессор, Тошкент давлат иқтисодиёт университети;

Насирходжаева Дилафруз Сабитхановна – иқтисодиёт фанлари доктори, профессор, Тошкент давлат иқтисодиёт университети;

Остонокулов Азамат Абдукаримович – иқтисодиёт фанлари доктори, профессор, Тошкент молия институти;

Арабов Нурали Уралович – иқтисодиёт фанлари доктори, профессор, Самарқанд давлат университети;

Худойқулов Садирдин Каримович – иқтисодиёт фанлари доктори, доцент, Тошкент давлат иқтисодиёт университети;

Азизов Шерзод Ўктамович – иқтисодиёт фанлари доктори, доцент, Ўзбекистон Республикаси Божхона институти;

Ҳожаев Азизхон Саидалоҳонович – иқтисодиёт фанлари доктори, доцент, Фарғона политехника институти

Холов Актам Хатамович – иқтисодиёт фанлари бўйича фалсафа доктори (PhD), доцент, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Шадиева Дилдора Хамидовна – иқтисодиёт фанлари бўйича фалсафа доктори (PhD), доцент в.б, Тошкент молия институти;

Шакарров Қулмат Аширович – иқтисодиёт фанлари номзоди, доцент, Тошкент ахборот технологиялари университети

09.00.00-ФАЛСАФА ФАНЛАРИ:

Ҳакимов Назар Ҳакимович – фалсафа фанлари доктори, профессор, Тошкент давлат иқтисодиёт университети;

Яхшиликков Жўрабой – фалсафа фанлари доктори, профессор, Самарқанд давлат университети;

Ғайбуллаев Отабек Мухаммадиевич – фалсафа фанлари доктори, профессор, Самарқанд давлат чет тиллар институти;

Саидова Камола Усканбаевна – фалсафа фанлари доктори, “Tashkent International University of Education” халқаро университети;

Ҳошимхонов Мўмин – фалсафа фанлари доктори, доцент, Жиззах педагогика институти;

Ўроқова Ойсулув Жамолиддиновна – фалсафа фанлари доктори, доцент, Андижон давлат тиббиёт институти, Ижтимоий-гуманитар фанлар кафедраси мудир;

Носирходжаева Гулнора Абдукаҳхаровна – фалсафа фанлари номзоди, доцент, Тошкент давлат юридик университети;

Турдиев Бехруз Собирович – фалсафа фанлари бўйича фалсафа доктори (PhD), доцент, Бухоро давлат университети.

10.00.00-ФИЛОЛОГИЯ ФАНЛАРИ:

Ахмедов Ойбек Сапорбаевич – филология фанлари доктори, профессор, Ўзбекистон давлат жаҳон тиллари университети;

Кўчимов Шухрат Норқизилович – филология фанлари доктори, доцент, Тошкент давлат юридик университети;

Ҳасанов Шавкат Аҳадович – филология фанлари доктори, профессор, Самарқанд давлат университети;

Бахронова Дилрабо Келдиёровна – филология фанлари доктори, профессор, Ўзбекистон давлат жаҳон тиллари университети;

Мирсанов Ғайбулло Қулмуродович – филология фанлари доктори, профессор, Самарқанд давлат чет тиллар институти;

Салахутдинова Мушарраф Исамутдиновна – филология фанлари номзоди, доцент, Самарқанд давлат университети;

Кучкаров Раҳман Урманович – филология фанлари номзоди, доцент в/б, Тошкент давлат юридик университети;

Юнусов Мансур Абдуллаевич – филология фанлари номзоди, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Саидов Улугбек Арипович – филология фанлари номзоди, доцент, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси.

12.00.00-ЮРИДИК ФАНЛАР:

Ахмедшаева Мавлюда Ахатовна – юридик фанлар доктори, профессор, Тошкент давлат юридик университети;

Мухитдинова Фирюза Абдурашидовна – юридик фанлар доктори, профессор, Тошкент давлат юридик университети;

Эсанова Замира Нормуратовна – юридик фанлар доктори, профессор, Ўзбекистон Республикасида хизмат кўрсатган юрист, Тошкент давлат юридик университети;

Ҳамроқулов Баҳодир Мамашарифович – юридик фанлар доктори, профессор в.б., Жаҳон иқтисодиёти ва дипломатия университети;

Зулфиқоров Шерзод Хуррамович – юридик фанлар доктори, профессор, Ўзбекистон Республикаси Жамоат хавфсизлиги университети;

Хайитов Хушвақт Сапарбаевич – юридик фанлар доктори, профессор, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Асадов Шавкат Ғайбуллаевич – юридик фанлар доктори, доцент, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Утемуратов Махмут Ажимуратович – юридик фанлар номзоди, профессор, Тошкент давлат юридик университети;

Сайдуллаев Шахзод Алиханович – юридик фанлар номзоди, профессор, Тошкент давлат юридик университети;

Ҳакимов Комил Бахтиярович – юридик фанлар доктори, доцент, Тошкент давлат юридик университети;

Юсупов Сардорбек Баходирович – юридик фанлар доктори, доцент, Тошкент давлат юридик университети;

Амиров Зафар Актамович – юридик фанлар бўйича фалсафа доктори (PhD), Ўзбекистон Республикаси Судьялар олий кенгаши ҳузуридаги Судьялар олий мактаби;

Жўраев Шерзод Юлдашевич – юридик фанлар номзоди, доцент, Тошкент давлат юридик университети;

Бабаджанов Атабек Давронбекович – юридик фанлар номзоди, доцент, Тошкент давлат юридик университети;

Раҳматов Элёр Жумабоевич – юридик фанлар номзоди, Тошкент давлат юридик университети;

13.00.00-ПЕДАГОГИКА ФАНЛАРИ:

Ҳашимова Дильдархон Уринбоевна – педагогика фанлари доктори, профессор, Тошкент давлат юридик университети;

Ибрагимова Гулнора Хавазматовна – педагогика фанлари доктори, профессор, Тошкент давлат иқтисодиёт университети;

Закирова Феруза Махмудовна – педагогика фанлари доктори, Тошкент ахборот технологиялари университети ҳузуридаги педагогик кадрларни қайта тайёрлаш ва уларнинг малакасини ошириш тармоқ маркази;

Қаюмова Насиба Ашуровна – педагогика фанлари доктори, профессор, Қарши давлат университети;

Тайланова Шохидат Зайниевна – педагогика фанлари доктори, доцент;

Жуманиёзова Муҳайё Тожиевна – педагогика фанлари доктори, доцент, Ўзбекистон давлат жаҳон тиллари университети;

Ибрахимов Санжар Урунбаевич – педагогика фанлари доктори, Иқтисодиёт ва педагогика университети;

Жавлиева Шахноза Баходировна – педагогика фанлари бўйича фалсафа доктори (PhD), Самарқанд давлат университети;

Бобомуротова Латофат Элмуродовна – педагогика фанлари бўйича фалсафа доктори (PhD), Самарқанд давлат университети.

19.00.00-ПСИХОЛОГИЯ ФАНЛАРИ:

Каримова Василя Маманосировна – психология фанлари доктори, профессор, Низомий номидаги Тошкент давлат педагогика университети;

Ҳайитов Ойбек Эшбоевич – Жисмоний тарбия ва спорт бўйича мутахассисларни қайта тайёрлаш ва малакасини ошириш институти, психология фанлари доктори, профессор

Умарова Навбахор Шокировна – психология фанлари доктори, доцент, Низомий номидаги Тошкент давлат педагогика университети, Амалий психология кафедраси мудири;

Атабаева Наргис Батировна – психология фанлари доктори, доцент, Низомий номидаги Тошкент давлат педагогика университети;

Шамшетова Анжим Караматдиновна – психология фанлари доктори, доцент, Ўзбекистон давлат жаҳон тиллари университети;

Қодиров Обид Сафарович – психология фанлари доктори (PhD), Самарканд вилоят ИИБ Тиббиёт бўлими психологик хизмат бошлиғи.

Содиқова Шоҳида Мархабобевна – социология фанлари доктори, профессор, Ўзбекистон халқаро ислом академияси.

22.00.00-СОЦИОЛОГИЯ ФАНЛАРИ:

Латипова Нодира Мухтаржановна – социология фанлари доктори, профессор, Ўзбекистон миллий университети кафедра мудири;

Сеитов Азамат Пўлатович – социология фанлари доктори, профессор, Ўзбекистон миллий университети;

23.00.00-СИЁСИЙ ФАНЛАР

Назаров Насриддин Атақулович – сиёсий фанлар доктори, фалсафа фанлари доктори, профессор, Тошкент архитектура қурилиш институти;

Бўтаев Усмонжон Хайруллаевич – сиёсий фанлар доктори, доцент, Ўзбекистон миллий университети кафедра мудири.

ОАК Рўйхати

Мазкур журнал Вазирлар Маҳкамаси ҳузуридаги Олий аттестация комиссияси Раёсатининг 2022 йил 30 ноябрдаги 327/5-сон қарори билан тарих, иқтисодиёт, фалсафа, филология, юридик ва педагогика фанлари бўйича илмий даражалар бўйича диссертациялар асосий натижаларини чоп этиш тавсия этилган илмий нашрлар рўйхатига киритилган.

Ижтимоий-гуманитар фанларнинг долзарб муаммолари” электрон журнали 2020 йил 6 август куни 1368-сонли гувоҳнома билан давлат рўйхатига олинган.

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Таҳририят манзили:

100070. Тошкент шаҳри, Яккасарой тумани, Кичик Бешёғоч кўчаси, 70/10-уй. Электрон манзил: scienceproblems.uz@gmail.com

Боғланиш учун телефонлар:

(99) 602-09-84 (telegram).

07.00.00 – ТАРИХ ФАНЛАРИ

Полвонов Козимбек

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**O'ZBEKISTONNING BOJXONA FAOLIYATIGA KIOTO KONVENSIYASINI JORIY ETISHNING
HUQUQIY JIHATLARI VA JSTGA A'ZOLIKNING TA'SIRI**

Annotatsiya: Ushbu maqolada, qayta ko'rib chiqilgan Kioto konvensiyasining O'zbekiston bojxona tartib-taomillarini modernizatsiya qilishdagi huquqiy ahamiyati tahlil chiqildi. Bojxona tartib-taomillarining Konvensiya standartlariga muvofiqligi savdoni osonlashtirish, samaradorlik, erkinlikni saqlash va JSTga a'zo bo'lish jarayoniga ijobiy yechim berish masalalari muhokama qilindi. O'zbekistonning amaldagi bojxona qonunchilik bazasi ko'rib chiqilib, talablarga rioya qilish uchun zarur bo'lgan yo'nalishlar belgilandi, amalga oshirish va JSTga a'zo bo'lish ta'siri o'rganildi. Tahlil jarayonida huquqiy matnlar, xalqaro shartnomalar va adabiyotlarga tayanildi.

Kalit so'zlar: Bojxona islohoti, Kioto konvensiyasi, xalqaro standartlar, raqamli bojxona, JST a'zoligi, iqtisodiy integratsiya, huquqiy muvofiqlashish.

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**LEGAL ASPECTS OF IMPLEMENTING THE KYOTO CONVENTION IN UZBEKISTAN'S
CUSTOMS ACTIVITY AND IMPLICATIONS FOR WTO ACCESSION**

Abstract: In this article, the legal significance of the revised Kyoto Convention in the modernization of the customs procedures of Uzbekistan was analyzed. The issues of compliance of customs procedures with Convention standards, trade facilitation, efficiency, preservation of freedom, and a positive solution to the WTO membership process were discussed. The current customs legislation framework of Uzbekistan was reviewed, the necessary directions for compliance were determined, and the impact of implementation and WTO membership was studied. In the process of analysis, legal texts, international agreements, and literature were relied upon.

Key words: Customs reform, Kyoto Convention, international standards, digital customs, WTO membership, economic integration, legal harmonization.

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**ПРАВОВЫЕ АСПЕКТЫ ИМПЛЕМЕНТАЦИИ КИОТСКОЙ КОНВЕНЦИИ В
ТАМОЖЕННОЙ ДЕЯТЕЛЬНОСТИ УЗБЕКИСТАНА И ПОСЛЕДСТВИЯ ДЛЯ ВСТУПЛЕНИЯ
В WTO**

Аннотация: В данной статье анализируется юридическое значение пересмотренной Киотской конвенции в модернизации таможенных процедур Узбекистана. Обсуждались вопросы соответствия

таможенных процедур стандартам Конвенции, упрощения процедур торговли, эффективности, сохранения свободы и положительного решения процесса членства в ВТО. Была рассмотрена действующая база таможенного законодательства Узбекистана, определены необходимые направления для его соблюдения, изучено влияние его внедрения и членства в ВТО. В процессе анализа использовались юридические тексты, международные соглашения и литература.

Ключевые слова: Таможенная реформа, Киотская конвенция, международные стандарты, цифровая таможня, членство в ВТО, экономическая интеграция, правовая гармонизация.

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Introduction

1.1 Background on Uzbekistan's customs system and WTO accession process.

Uzbekistan, a doubly landlocked country in Central Asia, has been undertaking reforms to liberalize its economy and integrate more deeply into global trade in recent years. A key aspect of this is modernizing the country's customs administration to facilitate trade, reduce costs and delays, and align with international best practices. Uzbekistan has expressed interest in joining the World Trade Organization (WTO) and has been taking steps towards this goal, including reforming trade-related legislation and engaging in accession negotiations [1].

Effective and efficient customs procedures are crucial for countries seeking to benefit from international trade and attract foreign investment. Recognizing this, Uzbekistan has initiated reforms to streamline and digitalize customs processes, reduce bureaucracy, and combat corruption. However, challenges remain in terms of harmonizing procedures with global standards, ensuring transparency and predictability, and building capacity.

One important tool for customs modernization is the International Convention on the Simplification and Harmonization of Customs Procedures, known as the revised Kyoto Convention. Developed by the World Customs Organization (WCO), the convention provides a blueprint for modern, efficient and transparent customs procedures [2]. Implementing the Kyoto Convention can help countries facilitate trade, improve revenue collection, and meet international commitments, including those under the WTO Trade Facilitation Agreement [3].

For Uzbekistan, aligning its customs system with the Kyoto Convention is important not only for reaping the economic benefits of trade facilitation but also for advancing its WTO accession bid. Demonstrating compliance with international customs norms and best practices can strengthen Uzbekistan's case for WTO membership and reassure trading partners of its commitment to rules-based trade.

1.2 Objectives and structure of the article. This article aims to examine the legal aspects of implementing the revised Kyoto Convention in Uzbekistan's customs activity and explore the implications for the country's WTO accession process. Specifically, it seeks to:

- a) Provide an overview of Uzbekistan's current customs legal framework and identify areas that need to be reformed to comply with the Kyoto Convention.
- b) Analyze the potential benefits and challenges of implementing the convention for Uzbekistan, including in terms of trade facilitation, revenue collection, and institutional capacity.
- c) Discuss how aligning with the Kyoto Convention relates to Uzbekistan's WTO accession efforts and can support its bid for membership.
- d) Offer recommendations for policymakers on strategically implementing the convention as part of broader customs modernization and trade facilitation programs.

The article is structured as follows: Section 2 reviews the literature on customs modernization, the Kyoto Convention, and the links between customs reform and WTO accession. Section 3 outlines the methodology used in the analysis. Section 4 provides an overview of Uzbekistan's customs legal framework and identifies areas for reform based on the Kyoto Convention. Section 5 discusses the potential benefits and challenges of implementation for Uzbekistan. Section 6 explores the implications of Kyoto Convention implementation for Uzbekistan's WTO accession. Section 7 concludes with policy recommendations and suggestions for further research.

Literature Review

2.1 Customs modernization and the revised Kyoto Convention. Customs modernization has been a key focus of trade facilitation efforts globally in recent decades. The aim is to simplify, harmonize, and automate customs procedures to reduce trade costs, improve compliance, and facilitate legitimate trade while also ensuring effective controls [4,5]. The revised Kyoto Convention, adopted in 1999, is the international standard for modern and efficient customs procedures [6,2]. It provides a framework of principles and standards for simplifying and harmonizing customs procedures worldwide.

The Kyoto Convention covers various aspects of customs operations, including clearance procedures, trade facilitation measures, cooperation with other border agencies, application of information technology, and partnerships with trade [7]. Studies have shown that implementing the convention can lead to significant trade facilitation benefits. Moisé [8] estimated that implementing the key principles of the Kyoto Convention could reduce trade transaction costs by 3-5% of the value of trade. The World Bank [9] found that countries that had implemented the convention experienced increased trade volumes and customs revenue.

However, implementation also involves challenges, particularly for developing countries. These include the need for legal and institutional reforms, capacity building, and investment in technology and infrastructure [10]. Finger [11] highlighted the importance of sequencing reforms and ensuring they are aligned with a country's development priorities and capacity constraints. Technical assistance and capacity building support from international organizations and donor agencies can play a key role in supporting implementation [12].

2.2 Customs reform and WTO accession. Customs modernization is closely linked to the WTO accession process for many countries. The WTO Trade Facilitation Agreement (TFA), which entered into force in 2017, aims to simplify and harmonize international trade procedures and contains provisions related to customs operations [13]. Implementing the TFA is a requirement for WTO members and is often a key focus of accession negotiations for countries seeking to join the organization.

Studies have highlighted the synergies between customs reform based on the Kyoto Convention and WTO accession. Yasui [14] noted that the Kyoto Convention and the TFA share many common principles and standards, and that implementing the convention can help countries meet their TFA commitments. Similarly, the United Nations Economic Commission for Europe [15] emphasized that the Kyoto Convention provides a practical roadmap for implementing the TFA.

Implementing customs reforms based on international standards can also demonstrate a country's commitment to rules-based trade and help build confidence among WTO members during accession negotiations. Doanh and Kee [16] found that Vietnam's customs

modernization efforts, including alignment with the Kyoto Convention, played a key role in its successful WTO accession. Chorny, Nerushay, and Crawford [17] highlighted the importance of customs reform in Kazakhstan's WTO accession process and the role of the Kyoto Convention in guiding these efforts.

However, the literature also recognizes the challenges involved in coordinating customs reform with the WTO accession process. Sherov-Ignatev [18] noted that the technical complexity of customs issues and the need for interagency coordination can make it difficult to align reforms with accession negotiations. Balás and Moisé [19] emphasized the importance of prioritizing and sequencing reforms based on a country's specific circumstances and needs.

2.3 Customs modernization in the Central Asian context. The literature on customs modernization in Central Asia highlights both the progress made and the challenges faced by countries in the region. Vakulchuk [20] examined customs reforms in Kazakhstan and Kyrgyzstan and found that while both countries had made efforts to simplify procedures and align with international standards, implementation was uneven and challenges remained in areas such as corruption and infrastructure.

Aliev [1] analyzed customs modernization in Uzbekistan and noted the government's efforts to reduce bureaucracy, improve automation, and promote transparency. However, he also identified challenges such as limited institutional capacity, insufficient use of risk management techniques, and the need for further legal reforms.

The Asian Development Bank [21] highlighted the potential for regional cooperation on customs modernization in Central Asia, including through initiatives such as the Central Asia Regional Economic Cooperation (CAREC) program. The report noted that harmonizing procedures and sharing best practices could help countries in the region address common challenges and facilitate trade.

Overall, the literature suggests that customs modernization based on international standards such as the Kyoto Convention can bring significant benefits for countries seeking to facilitate trade and integrate into the global economy. However, it also highlights the challenges involved in implementing reforms, particularly for developing countries. Alignment with WTO requirements, including the TFA, is an important consideration for countries pursuing accession. In the Central Asian context, studies have identified both progress and remaining challenges in customs modernization, as well as the potential for regional cooperation to support reform efforts.

This article aims to contribute to this literature by providing a focused analysis of the legal aspects of Kyoto Convention implementation in Uzbekistan and exploring the implications for the country's WTO accession process. It seeks to offer insights relevant to policymakers and practitioners working on customs reform and trade facilitation in Uzbekistan and the wider Central Asian region.

Methodology. This article relies on a qualitative methodology, combining legal analysis with a review of policy documents and secondary sources. The primary data sources are legal texts, including Uzbekistan's customs legislation and international agreements such as the Kyoto Convention and the WTO Trade Facilitation Agreement [22]. The analysis involves examining these texts to identify areas of alignment and divergence between Uzbekistan's current legal framework and the standards set out in the Kyoto Convention.

In addition, the article draws on a range of policy documents and reports from international organizations, such as the World Bank, Asian Development Bank, and World Customs Organization, as well as scholarly literature on customs modernization and trade facilitation. These sources provide important context and insights into the potential benefits, challenges, and best practices of Kyoto Convention implementation and its links to the WTO accession process.

The analysis is structured around the key principles and standards of the Kyoto Convention, as well as the main elements of Uzbekistan's customs legal framework. It involves a systematic review of these elements to identify areas for reform and potential implementation challenges. The discussion of benefits and implications for WTO accession draws on insights from the literature and policy documents, as well as the author's analysis of Uzbekistan's specific context and priorities.

The methodology has some limitations, particularly in terms of relying primarily on legal texts and secondary sources rather than primary data collection. Future research could benefit from interviews with policymakers, customs officials, and private sector stakeholders to gather additional perspectives on the challenges and opportunities of Kyoto Convention implementation in Uzbekistan.

However, the chosen methodology is well-suited to the article's objectives of providing a focused legal analysis and drawing insights from the existing literature and policy frameworks. It allows for a systematic examination of the key issues and provides a foundation for further research and policy dialogue on this important topic.

Overview of Uzbekistan's Customs Legal Framework

4.1 Current customs legislation and regulations. Uzbekistan's customs legal framework consists of a range of laws, decrees, and regulations governing customs procedures and administration. The main legislation is the Customs Code of the Republic of Uzbekistan, which was adopted in 2016 and replaced the previous code from 1997. The new Customs Code aimed to modernize and simplify customs procedures, align with international standards, and facilitate trade [1].

Other key legal acts include the Law on Customs Tariff, which regulates the application of customs duties and tariffs, and various decrees and resolutions of the President and Cabinet of Ministers related to customs administration, such as the Resolution on Improving Customs Administration and Simplifying Customs Procedures (2018).

Uzbekistan has also ratified several international agreements related to customs and trade facilitation, including the Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention) and the International Convention on the Harmonization of Frontier Controls of Goods. However, it has not yet acceded to the revised Kyoto Convention.

4.2 Identification of areas for reform based on the Kyoto Convention. While Uzbekistan's customs legal framework has undergone significant reforms in recent years, there are still areas where further alignment with the Kyoto Convention could be beneficial. Some key areas for consideration include:

a) Risk management: The Kyoto Convention emphasizes the use of risk management techniques to focus customs controls on high-risk consignments while facilitating the movement of low-risk goods [2]. Uzbekistan has introduced some risk management elements

in its customs procedures, but there is scope to further strengthen and systematize these approaches.

b) Automation and electronic data exchange: The convention promotes the use of information technology and electronic data interchange to streamline customs procedures and facilitate trade [2]. Uzbekistan has made progress in automating customs processes, but challenges remain in terms of system integration, data quality, and information sharing with other border agencies.

c) Transparency and predictability: The Kyoto Convention calls for transparency in customs laws, regulations, and procedures, as well as advance rulings and appeal mechanisms [2]. While Uzbekistan's Customs Code includes provisions on transparency and appeals, implementation could be strengthened to ensure greater predictability for traders.

d) Partnership with trade: The convention encourages customs authorities to work in partnership with the trade community to develop and implement facilitative measures [2]. Uzbekistan has taken steps to improve dialogue with the private sector, but there is scope to further institutionalize these partnerships and involve stakeholders in the design and implementation of customs reforms.

e) Coordinated border management: The Kyoto Convention promotes coordination and cooperation among customs and other border agencies to facilitate trade and ensure effective controls [2]. Uzbekistan has made efforts to improve interagency coordination, but challenges remain in areas such as information sharing, joint risk management, and streamlining of procedures.

These are just some of the areas where Uzbekistan could consider further reforms based on the principles and standards of the Kyoto Convention. A detailed gap analysis and action plan could help identify specific legislative and procedural changes needed to align with the convention and support trade facilitation efforts.

Benefits and Challenges of Implementing the Kyoto Convention for Uzbekistan

5.1 Potential benefits for trade facilitation and customs modernization.

Implementing the revised Kyoto Convention could bring significant benefits for Uzbekistan in terms of trade facilitation and customs modernization. Some of the key potential benefits include:

a) Reduced trade costs and time: By simplifying and harmonizing customs procedures based on international standards, Uzbekistan could reduce the time and costs associated with trading across borders. This could make Uzbek exports more competitive and facilitate the integration of Uzbek firms into global value chains [8,9].

b) Increased trade flows and economic growth: Studies have shown that countries that have implemented the Kyoto Convention have experienced increased trade volumes and economic growth [8,9]. Facilitating trade can help Uzbekistan diversify its economy, attract foreign investment, and create jobs.

c) Improved revenue collection: Streamlining customs procedures and increasing compliance through risk management and automation can help Uzbekistan improve revenue collection and reduce fraud and corruption [9,2]. More efficient and transparent customs processes can also create a more level playing field for businesses and promote fair competition.

d) Enhanced international cooperation and integration: Aligning with the Kyoto Convention can facilitate Uzbekistan's cooperation with other countries and international organizations on customs matters. It can also support Uzbekistan's efforts to integrate into the multilateral trading system and participate in regional trade agreements.

e) Strengthened institutional capacity and governance: Implementing the Kyoto Convention can help Uzbekistan modernize its customs administration, build institutional capacity, and adopt best practices in areas such as risk management, automation, and partnership with trade [2]. This can contribute to broader efforts to improve governance and the business environment in the country.

5.2 Implementation challenges and capacity constraints. While the benefits of Kyoto Convention implementation are significant, Uzbekistan also faces challenges and capacity constraints that need to be addressed. Some key challenges include:

a) Legal and regulatory reforms: Aligning Uzbekistan's customs legislation and regulations with the Kyoto Convention may require significant legal reforms and the adoption of new laws and procedures. This can be a complex and time-consuming process that requires political will and coordination among different government agencies [11].

b) Institutional capacity and human resources: Implementing the Kyoto Convention requires a skilled and professional customs workforce that can effectively apply modern customs techniques and technologies. Uzbekistan may need to invest in training and capacity building for customs officials to ensure they have the necessary knowledge and skills [1,12].

c) Information technology and infrastructure: Automating customs procedures and implementing electronic data exchange requires significant investments in information technology and infrastructure. Uzbekistan may face challenges in terms of the availability and reliability of electricity and internet connectivity, as well as the compatibility and interoperability of different IT systems [1].

d) Coordination with other border agencies: Implementing the Kyoto Convention requires close coordination and cooperation among customs and other border agencies, such as those responsible for sanitary and phytosanitary controls, standards and technical regulations, and transport and logistics. Overcoming institutional silos and ensuring effective information sharing and joint processes can be challenging [2].

e) Engagement with the private sector: Effective implementation of the Kyoto Convention requires strong partnerships between customs and the private sector. Building trust, promoting dialogue, and ensuring the meaningful participation of businesses in the design and implementation of reforms can be difficult, particularly in a context where there may be a history of mistrust and corruption [2].

To address these challenges, Uzbekistan may need to develop a comprehensive and strategic approach to Kyoto Convention implementation that involves collaboration across government agencies, engagement with the private sector and civil society, and partnerships with international organizations and donors to provide technical assistance and capacity building support [12,21].

6. Implications for Uzbekistan's WTO Accession

Aligning Uzbekistan's customs system with the standards of the Kyoto Convention can have important implications for the country's efforts to accede to the World Trade Organization. Some key considerations include:

a) Demonstrating commitment to trade facilitation: Implementing the Kyoto Convention would signal Uzbekistan's commitment to international best practices in trade facilitation and efficient customs procedures. This can help build confidence among WTO members and support Uzbekistan's case for accession [16,17].

b) Meeting WTO Trade Facilitation Agreement requirements: As noted earlier, the Kyoto Convention and the WTO TFA share many common principles and standards [14,15]. By implementing the convention, Uzbekistan can make progress towards meeting its potential TFA commitments as a WTO member.

c) Aligning with WTO accession priorities: Customs reform and trade facilitation are often key areas of focus in WTO accession negotiations. By proactively undertaking reforms based on the Kyoto Convention, Uzbekistan can align its efforts with the priorities of the accession process [18,19].

d) Building institutional capacity for WTO compliance: Implementing the Kyoto Convention can help Uzbekistan build the institutional capacity and expertise required to effectively implement and comply with WTO rules and agreements related to customs and trade facilitation [11,12].

e) Supporting broader economic reforms: Uzbekistan's WTO accession bid is part of a broader strategy of economic liberalization and integration into the global economy. Customs modernization based on the Kyoto Convention can complement and support these wider reform efforts [1,21].

However, it is important to note that while implementing the Kyoto Convention can support Uzbekistan's WTO accession efforts, it is not a guarantee of accession. The accession process involves a comprehensive review of a country's trade policies and legislation, as well as negotiations on market access commitments and other terms of membership [18,19].

Additionally, the pace and sequencing of customs reforms based on the Kyoto Convention would need to be carefully managed to align with the accession negotiations and Uzbekistan's overall reform priorities and capacity constraints [11,19].

7. Conclusion and Policy Recommendations. This article has examined the legal aspects of implementing the revised Kyoto Convention in Uzbekistan's customs activity and explored the implications for the country's WTO accession process. The analysis has shown that while Uzbekistan has made progress in modernizing its customs legal framework, further reforms based on the Kyoto Convention principles and standards could bring significant benefits in terms of trade facilitation, revenue collection, and institutional capacity building.

Implementing the Kyoto Convention can also support Uzbekistan's efforts to accede to the WTO by demonstrating its commitment to international trade norms, aligning with WTO requirements, and building the necessary institutional capacity for compliance. However, challenges and capacity constraints need to be addressed through a strategic and coordinated approach involving legal and regulatory reforms, investment in human resources and technology, interagency coordination, and engagement with the private sector and international partners.

Based on the findings of this article, the following policy recommendations can be offered to Uzbekistan's policymakers:

1. Conduct a comprehensive gap analysis to identify specific areas where Uzbekistan's customs laws and procedures diverge from the Kyoto Convention standards, and develop a detailed action plan for aligning with the convention.

2. Prioritize legal and regulatory reforms to enshrine the principles of the Kyoto Convention in Uzbekistan's customs legislation, such as provisions on risk management, automation, transparency, and partnership with trade.

3. Invest in building the institutional capacity of Uzbekistan's customs administration, including through training programs, modernization of IT systems, and the adoption of best practices in areas like risk management and coordinated border management.

4. Strengthen interagency coordination mechanisms to ensure effective cooperation between customs and other border agencies in implementing the Kyoto Convention's standards on issues such as information sharing and streamlining of procedures.

5. Engage with the private sector and civil society stakeholders in the design and implementation of customs reforms based on the Kyoto Convention, to build trust, increase transparency, and ensure that the reforms address the needs of businesses and traders.

6. Seek technical assistance and capacity building support from international organizations, such as the World Customs Organization, World Bank, and donor agencies, to facilitate the implementation of the Kyoto Convention and related customs modernization efforts.

7. Proactively align Uzbekistan's customs reform agenda with the priorities and requirements of the WTO accession process, using the Kyoto Convention as a roadmap for meeting the commitments under the WTO Trade Facilitation Agreement.

8. Coordinate the implementation of the Kyoto Convention with Uzbekistan's broader economic reform and development strategies, ensuring that customs modernization efforts complement and support the country's goals of economic diversification, trade integration, and sustainable growth.

By strategically implementing the revised Kyoto Convention, Uzbekistan can not only reap the benefits of trade facilitation and customs modernization but also strengthen its case for WTO accession and integration into the global trading system. However, this will require sustained political commitment, effective coordination among stakeholders, and a focused approach to addressing the legal, institutional, and capacity challenges involved.

Further research could explore specific legal and regulatory changes needed in Uzbekistan's customs legislation to align with the Kyoto Convention, as well as the potential economic impacts of implementing the convention. Additionally, comparative studies examining the experiences of other countries in the region or at similar levels of development in implementing the Kyoto Convention could provide valuable insights for Uzbekistan's policymakers.

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