

Table Of Content

Journal Cover	2
Author[s] Statement	3
Editorial Team	4
Article information	5
Check this article update (crossmark)	5
Check this article impact	5
Cite this article	5
Title page	6
Article Title	6
Author information	6
Abstract	6
Article content	7

ISSN 2598-991X (ONLINE)

IJEMD



**INDONESIAN
JOURNAL OF
EDUCATION
METHODS
DEVELOPMENT**

UNIVERSITAS MUHAMMADIYAH SIDOARJO

Originality Statement

The author[s] declare that this article is their own work and to the best of their knowledge it contains no materials previously published or written by another person, or substantial proportions of material which have been accepted for the published of any other published materials, except where due acknowledgement is made in the article. Any contribution made to the research by others, with whom author[s] have work, is explicitly acknowledged in the article.

Conflict of Interest Statement

The author[s] declare that this article was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

Copyright Statement

Copyright © Author(s). This article is published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at <http://creativecommons.org/licences/by/4.0/legalcode>

EDITORIAL TEAM

Complete list of editorial team ([link](#))

Complete list of indexing services for this journal ([link](#))

How to submit to this journal ([link](#))

Article information

Check this article update (crossmark)



Check this article impact ^(*)



Save this article to Mendeley



^(*) Time for indexing process is various, depends on indexing database platform

Features of Customs Audit and Its Conduct

Saifullayev Mehrozh Saifullayevich, davlataliabduvaliyev@gmail.com, (1)

Tashkent State University of Economics Tashkent, Republic of Uzbekistan, Uzbekistan

⁽¹⁾ Corresponding author

Abstract

This article contains the essence of the concept of customs audit, definitions of the concept of customs audit by foreign and domestic scholars, the procedure for conducting a customs audit, the scientific basis of customs audit, which differs from customs control.

Published date: 2020-08-24 00:00:00

Introduction

Since gaining independence, our country has chosen the path of development and is gradually moving towards progress. As a result, great changes have taken place in many areas, many innovations have been implemented. At the same time, major changes have taken place in the field of customs, and new directions in the field of customs have been introduced, in particular, the concept of customs audit has emerged, based on the best foreign experience.

In the context of growing international trade, the production of highly competitive products and exports to foreign countries, a new concept in the field of customs has been introduced in the field of customs in order to create a number of benefits for customs control in order to create convenience for entrepreneurs.

Analysis of the literature on the subject. The concept of customs audit has been variously defined by scholars, including SN Shostak, AS Shvets. It is stated that the inspection will be carried out.

A number of other scientists LA Popov, SA Chepurnova, OE Kudryavtseva, on the other hand, said that the customs audit was completed by these foreign entities, and after the goods were taken across the customs border, they were released.

Scientists of our country have also conducted a number of researches in the field of customs audit, including Doctor of Economics Sh.Y. Azizov, who defined the concept of customs audit as follows.

The auditor of the customs audit organization takes the initiative in relation to the subject of foreign economic activity, in its predominant position, in order to obtain additional privileges in customs control for subsequent periods, the head of the customs office of the customs office in order to determine whether the subject of compulsory use of the privileges granted to him by the customs authorities for the previous periods under customs control, after the completion of customs clearance of export-import goods, the customs value of the goods shall be determined.

Main part

In the Convention adopted by the World Customs Organization (Kyoto Convention), the use of auditing methods is called "calculations and documents of the customs service in order to ensure the accuracy of the information contained in the declaration."

Analysis and results. Customs audit is carried out at several stages.

In the first stage, the audit areas are selected based on the audit activity.

In the second stage, participants in foreign economic activity are selected for the audit.

In the third stage, the customs authorities send a notice to the participant of foreign economic activity to conduct an audit of its activities and provide additional information. At this stage, the participant of foreign economic activity voluntarily notifies of violations or conducts internal audit and identifies deficiencies in internal audit. may notify the customs authorities. In this case, the participant of foreign economic activity is encouraged and given additional customs benefits.

In the fourth stage, the customs authorities conduct a customs audit, which, depending on the level of risk of the participant in foreign economic activity, checks the accounting, customs pricing, analysis of sales contracts, payment documents, delivery services and other necessary documents.

In the fifth stage, an audit report is prepared and sent to higher customs authorities and participants in foreign economic activity.

In the sixth stage, according to the results of the audit, the participants of foreign economic activity are divided into groups.

Conclusions and Recommendations

Based on the above, it can be concluded that the differences between customs audits and customs audits are the ability of foreign economic activity participants to identify and correct mistakes and shortcomings in customs audits and to form groups based on the results of audits. understatement of payments by the participants of the activity, there is no need to allow other types of violations.

References

1. Convention on Customs Control of the World Customs Organization (Kyoto Convention).
2. Goryachev.V.A (2016). International Experience of Customs Post control

3. Bakaeva.O.Y., Pokachalova.E.V(2018) Monitoring and Audit as a Tool of Balancing Private and Public Interests in Tax and Customs Relationship
4. Azizov.Sh.O '. Abstract on improving the methodology of customs audit