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Research Article

CONCEPT OF TECHNICAL TOOLS OF CUSTOMS CONTROL AND ITS CHARACTERISTICS THE ROLE OF CUSTOMS TECHNICAL TOOLS IN CUSTOMS CONTROL

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ABSTRACT

The article is devoted to the specifics of the technical tools of customs control used by customs authorities and the technical tools of customs control, that is, the study and consideration of the basic concepts and role of technical tools in the field of customs work. The classification of technical tools of customs control formed the basis of such specifics.

KEYWORDS

Technical tools of customs control, customs authorities, goods, document, customs control, objects of customs control.

INTRODUCTION

Nowadays, the most effective way is to introduce technical tools to the activities of customs control when transporting goods and vehicles across the customs border. In accordance with Article 107 of the Customs Code of the Customs Union, customs authorities use technical tools of customs control in order to reduce the time of customs control and increase its effectiveness. Technical tools of customs control (hereinafter referred to as TTCC) - a set of special tools and equipment used by customs officials to check the authenticity and reliability of objects transported across the customs border and in the course of customs control. Technical means of customs control are a set of technical means used by specialized structural divisions of customs authorities to solve the tasks assigned to them. Determining the conformity of the quality of objects, goods and vehicles with the information in their declaration documents, confirming the correct classification of goods according to the customs nomenclature of foreign economic activity (TN VED) and therefore paying customs fees, taxes, to TTCC is performing its duties flawlessly in ensuring the correct management of tax collection, reliability of customs statistics and

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effective currency control. TTCC is assigned the task of determining the compliance of the information contained in the controlled objects, as well as detecting customs violations in these objects [2, p. 18]. There is a list of technical means of customs control used by customs authorities during customs control. The technical means specified in this list must be safe for human life and health, animals and plants, and safe for people, goods. and should not damage vehicles. [1, Article 107]. For use during customs control, it is allowed to use TTCC that meets the requirements of regulatory legal documents, fully equipped, including operational documents, registered (registered) or passed expertise (certified) in accordance with the law. Judging from the experience of foreign countries, the requirements of the legislation on labor protection and safety in the customs of the Russian Federation are observed when using TTCC. The safety of TTCC must be confirmed by sanitary-epidemiological conclusions in accordance with the legislation of the Russian Federation.

The main principles of using TTCC: - legality; scientific validity; not to damage the objects of customs control and not to damage them illegally; storage of the subject of the identified customs offense; efficiency; [3, p-17]. The classification of technical means of customs control consists of 7 independent but interrelated classes. In turn, technological classes are also divided into subclasses. Specific tasks arising from the general operational task are solved with the help of technical tools included in subclasses.

Class 1 includes technical means for operational diagnostics of TTCC. Documents submitted for registration of objects transported across the customs border, identification of signs of counterfeiting in them in whole or in part - deletion, chemical engraving, deletion of texts, reprinting, replacing pages of p-page documents and photos, pasting elements and fragments. forgery of other documents, printed seals, stamps, requisites, signatures, etc.

Class 2 combines technical means for remote operation of TTCC. Technical inspection of various types of customs control objects is carried out with the help of inspection complexes of objects (including large ones). Remote control of the volume (quantity) of certain types of strategically important raw materials and their remote detection and prevention of customs violations.

Class 3 includes the technical means necessary for customs inspection of TTCC. It works as an operational and technical action, which includes the optical-mechanical inspection of vehicles and goods (cargo), hard-to-reach places, caches and hidden places, the use of special control signs, as well as the use of them. It includes customs control. It is also possible to introduce technical means and devices for taking samples from the composition of the products.

Technical means ensuring the operational performance of the 4th class TTCC. Conducting operational diagnostics of potential risk objects identified in connection with technical actions, carrying out customs inspection of customs control objects, operational grouping of goods in order to include them in appropriate classes and classification according to the positions of TN VED, customs include actions such as determining the integrity of security attributes, locking devices, and more

Class 5 includes the technical means necessary for customs clearance of TTCC. Checks the customs security attributes (means) of goods and means of transport transported across the customs border, including documents related to them.

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Class 6 includes technical means designed to perform Customs control functions. Identifying the illegal behavior of interested persons located in the customs zones, rapid visual monitoring of persons and their actions who are suspected of committing an offense with other persons, including customs officials, that is, with the purpose of establishing illegal relations with them.

Class 7 A series of technical tools designed for providing information during customs control. The content of information transported across the customs border, including the identification of prohibited materials [2, p. 20-21].

In the process of rapid customs control of all types of objects transported across the state border, the employees of the customs service body directly use technical means of customs control in order to identify objects, materials and substances that are prohibited to be imported from among them. Accordingly, customs control tools can be divided into two large groups:

1. Special tools (for opening spaces, for parking spaces, handcuffs, rubber sticks, tools for tears)

2. Technical and chemical means (metal detectors, detectors for express analysis, X-ray screening apparatus).

To increase the effectiveness of the TTCC, it is necessary to classify the objects of customs control taking into account their purpose, type, size, weight, structural features, etc., because these parameters of the objects determine their main essence. Objects of customs control include:

- certain categories of goods;

- hand baggage of passengers and transport workers;

- unaccompanied baggage of passengers;

According to Article 188 of the Customs Code of the Republic of Uzbekistan, it is allowed to use TTCC during customs control. However, their use is limited to certain limits, namely:

1. Only technical means that are safe for human life and health can be used, that is, they should not harm animals and plants, goods, vehicles, people;

2. Technical means can be used only in the following forms of customs control: - checking documents and. collect information necessary for customs purposes; - during customs inspection of goods and vehicles, personal inspection; - when accounting for goods and vehicles; - during oral questioning of individuals and officials; - checking accounting and reporting; - when inspecting the territory and premises of warehouses, free customs zones and duty-free shops;

3. The use of technology is allowed in the following cases: - zones located along the customs border; - location of customs clearance places and customs bodies; - in housing and production - during inspection of administrative buildings, warehouses, vehicles; - during the customs inspection and procedural actions on the violation of customs regulations in the customs territory; - when it is necessary to take samples of goods in the territories of production enterprises, trading firms and other organizations;

4. In some forms of customs control of personal luggage of special categories of persons;

5. TTCC is not used for foreign warships (vessels), warships, military transport aircraft and military equipment. [3, p-44]

Based on the above, it can be concluded that all the technical means used by the customs authorities differ

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in their functional characteristics and are used in the performance of a specific customs operation. Their introduction into the activities of the customs service serves to make customs control more rational and faster when transporting goods and vehicles across the customs border.

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