

TOPICAL ISSUES OF THE CLASSIFICATION OF GOODS IN CUSTOMS SPHERE

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Annotation: The article is devoted to the study of the issues of classification of goods in accordance with the Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan. Moreover considered, the features of attribution of goods as “risk” and “cover” groups.

Keywords: Harmonized system, classification of goods, Commodity nomenclature, foreign economic activity, risk goods, cover goods, customs payments.

Unification and harmonization of systems for describing and coding goods used to form the system of customs tariffs is the most important area of international cooperation in the field of customs. Currently, most countries in the world are guided by the Harmonized System of Description and Coding of Goods, which makes it possible to significantly simplify the movement of goods across the customs border and increase the turnover of international trade in goods.

The Commodity nomenclature of foreign economic activity of the Republic of Uzbekistan (hereinafter RUz) is a systematized list of goods that is used to regulate foreign trade. It includes the code designations of goods, their names, as well as the abbreviated name of the units of its measurement.

The differentiation of goods in the Commodity Nomenclature of Foreign Economic Activity of the RUz is made according to objective principles. The most common criterion is the material from which the product is made and its function. Also important principles are the degree of processing, the relevance to a particular industry, the purpose of the goods and its peculiarities associated with the conditions of storage and transportation.

The topic of classification of goods in accordance with the unified Commodity nomenclature of foreign economic activity of the RUz is one of the most pressing issues for participants in foreign economic activity. Firstly, the assignment of a product to one or another classification code of the Commodity Nomenclature of Foreign Economic Activity often requires special technical knowledge and additional examinations related to determining the technical characteristics of the product, methods of its production, and so on. Secondly, the rate of duty, value added tax and, accordingly, the amount of customs payments to be paid depends on which classification code of the Commodity Nomenclature of Foreign Economic Activity the goods will be assigned to.

When classifying goods in accordance with the Commodity Nomenclature of Foreign Economic Activity of the RUz, it is necessary:

- to know the device and purpose of the goods, the principle of operation of the goods, the material from which the goods are made, and so on;
- to observe the coding procedure adopted in the Harmonized System in accordance with the Basic Rules of Interpretation, ensuring the uniform application of the Commodity Nomenclature of Foreign Economic Activity.

Thus, for the classification of goods for customs purposes, you must have:

- commercial and (or) product name of the product, its description, including in the form;

- values of the actual properties of the goods that affect its classification according to the Commodity Nomenclature of Foreign Economic Activity.

The problems of classification of goods in accordance with the Commodity Nomenclature of Foreign Economic Activity are common to all types of products. When attributing certain types of goods to a certain code of the Commodity Nomenclature of Foreign Economic Activity, difficulties arise due to the need to use special technological knowledge, which leads to numerous errors in determining the proper subheading of the goods.

The main factors leading to errors in classification in accordance with the Commodity Nomenclature for Foreign Economic Activity are as follows:

- the complexity of the system, requiring special work skills;
- the influence of a subjective approach on the process of assigning a classification code;
- lack of knowledge in various spheres of life;
- the possibility of attributing goods to more advantageous commodity items.

The consequences of an incorrect code definition for a participant in foreign economic activity can be the most unpleasant. For example, it may turn out that it is required to pay a significantly larger amount of customs payments in comparison with the planned one, or it may require the submission of permits that were not received on time by a participant in foreign economic activity, or even the question of initiating an administrative offense case will arise.

The classification issues of parts and accessories in the Commodity Nomenclature of Foreign Economic Activity are very complex and require special training. Therefore, in addition to the decisions and clarifications on the classification adopted by the customs authorities, the Explanations to the Commodity Nomenclature of Foreign Economic Activity should be used in the part where they may be applicable.

In order to identify potential errors in the classification of goods, the customs authorities use a system for assessing possible cases of inaccurate declaration.

Risk goods - goods transported across the customs border, in respect of which risks are identified or there are potential risks.

Cover goods - goods that, with a reasonable degree of probability, can be declared instead of goods of risk.

The list of "risk" and "cover" items is very impressive. In less than three months, the number of "risk goods" has doubled: from 37 to 74 positions. Cover goods are declared instead of "risk" goods. Lists of goods of "risk" and "cover" groups should be updated at least once a quarter, or even more often. The source is operational information. In addition to products with difficult to pronounce names such as "dioctylorthophthalates" and "anionic substances", the list is supplemented by quite used and popular refrigerators, freezers, dishwashers, cosmetics and make-up products, cheeses, tires, chocolate.

One of the problems in trade practice when classifying goods in accordance with the Commodity Nomenclature of Foreign Economic Activity is the existence of different semantic meanings of the same names of goods.

When assessing risks when classifying goods, the following factors are used:

- rate of duty;
- industry or product group;
- the historical accuracy of the declared information. Currently, more and more attention is paid in the world to obtaining natural and safe food for human health, caring for the health of plants and animals, and environmental protection.

In other cases, risks can be attributed to goods according to the following criteria: goods for which high ad valorem rates are set, goods for which combined or specific rates are set, the amount of customs duties payable per unit of goods is less than the established value, goods with significant volumes of import, providing the largest receipts of customs payments, goods, the volumes of import of which are much less than the volumes of their export according to the customs statistics of the counterparty countries, goods for which there is an imbalance between import, production and consumption. Covering goods include if goods for which low ad valorem rates are established, a large consignment of goods subject to a low customs duty rate or with a low value, transported under one bill of lading, goods in respect of which customs duty rates are set, the value of which is less than the value of the rates customs duties established in relation to goods classified in the same heading and by their characteristics and appearance related to these goods.

When establishing a risk group for goods transported across the customs border, it is required to determine whether the goods belong to a particular commodity item of the classifier "Commodity nomenclature of foreign economic activity". In many cases, this criterion becomes the only indicator of customs risk. That is, there is a risk of inaccurate declaration of the customs value and, therefore, an underestimation of the amount of customs payments paid. In order to prevent damage to the state budget, measures are being taken to further check the submitted documents and, accordingly, to recover the unpaid payments. However, practice has shown that today people seeking to circumvent the law are acting more and more professional and sophisticated.

In conclusion, integration of the Commodity Nomenclature of Foreign Economic Activity and the Risk Management System creates an opportunity to optimize the performance by the customs authorities of their main functions, to avoid non-compliance with customs legislation due to the application of preventive measures. That is why the customs authorities began to develop methods for identifying goods of the so-called risk group and cover group with the definition of the code of such a product according to the Commodity Nomenclature of Foreign Economic Activity. The techniques allow: a) to identify cover goods; b) assess the degree of risk; c) develop risk profiles; d) prevent evasion of customs payments.

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