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**ANALYSIS OF THE OBJECTIVE SIDE OF CRIMES IN THE FIELD OF CUSTOMS*****Ermashev Jengis Maratovich****Doctor of Philosophy in Law (PhD), Independent Researcher, Uzbekistan***ABOUT ARTICLE**

Key words: crimes in the field of customs, the objective side of the crime, evasion of customs control, concealment from customs control, customs documents, customs instruments, declaration, customs fees, concealing or understating objects subject to customs fees, evasion of payment of customs fees in other ways.

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Abstract: In this article, the objective side of crimes in the customs sphere is thoroughly analyzed. It was concluded that according to the objective aspect of the crime, crimes in the customs field can be divided into two categories. Acts related to the illegal transfer of criminal objects across the customs border using various methods are included in the first category. This category includes all crimes in the field of customs, except for evasion of customs fees, and their objective aspect is studied. In particular, crimes in the field of customs belonging to this group objectively cross the customs border of the Republic of Uzbekistan in different forms: a) bypassing customs control; b) hiding from customs control; c) fraudulently using documents made to resemble customs documents or instruments; d) without declaration; e) it is stated that it will be expressed during transportation using a declaration written in a different name. Also, acts related to the evasion of paying customs fees, which include intentionally concealing and understating the objects subject to customs fees, as well as deliberate evasion of the payment of customs fees established by the state, are assessed as crimes belonging to the second category. This category of crime, that is, the crime of evasion of customs fees, is objectively determined to be committed in the forms of intentionally hiding objects subject to customs fees, intentionally understating objects subject to customs fees, and intentionally evading customs fees in a different way. In the article, regarding the objective side of crimes in the customs field, the current criminal

legal norms, other legal documents, the opinions of scientists and the provisions of the decisions of the Plenum of the Supreme Court of the Republic of Uzbekistan are thoroughly analyzed, and the author's conclusions based on each case are stated.

INTRODUCTION

The objective side of a crime is a process of socially dangerous and unlawful encroachment on interests protected by law, in which the act is considered from the point of view of the sequential development of events and phenomena, starting with the criminal action (inaction) of the subject and ending with the occurrence of a criminal result.

The objective side of customs crimes is the main feature that unites these crimes into one group. All these crimes are committed in connection with the movement of items across the customs border. Crimes of this category are the movement of objects across the customs border by any means, including sending by international mail, using pipeline transport and power transmission networks, that is, taking them outside the territory of the Republic of Uzbekistan (export) or importing them into the territory of the Republic of Uzbekistan. its territory (import) will consist of: Usually, crimes in the field of customs are committed in the form of active actions, but there are also cases of criminal inaction. In such cases, the crime is committed by several accomplices, including an organized group, and the role of some accomplices in the commission of the crime cannot depend on the direct movement of goods across the customs border.

According to the objective side of the crime, crimes in the field of customs affairs can be divided into two categories:

- 1) actions related to the illegal movement of items of a criminal nature across the customs border in various ways. This category includes all crimes in the field of customs, with the exception of evasion of customs duties;
- 2) actions related to evasion of customs duties, which include deliberate concealment, understatement of objects subject to customs duties, as well as deliberate evasion of customs duties established by the state.

Crimes of the first category, that is, those provided for in Articles 130, 1301, 182, 2443, 2444, 246, 2501 of the Criminal Code of the Russian Federation, are objectively committed in various forms at the customs border of the Republic of Uzbekistan:

- evasion of customs control;
- concealment from customs control;
- fraudulently use documents resembling customs documents or acts;
- without declaration;
- expressed in transmission using a pseudonymous advertisement.

Illegal movement of items across the customs border of the Republic of Uzbekistan bypassing customs control is considered to be moving them from a place where there is no customs authority, or outside the time of customs clearance and control.

According to Article 15 of the Customs Code, the movement of goods and (or) vehicles across the customs border means the import of goods and (or) vehicles into or out of the customs territory. In turn, actions aimed at moving objects directly across the customs border include:

- entry of a person crossing the customs border into the customs control zone;
- entry of a vehicle into the checkpoint of the State border of the Republic of Uzbekistan for the purpose of crossing the customs border;
- delivery of goods to transport organizations or international postal and courier operators and postal service providers for shipment to the customs territory or outside this territory;
- actions of an individual aimed at actually crossing the customs border with goods and (or) vehicles from places not established in accordance with the law.

According to R. Kabulov, transportation (or movement) of goods without control or concealment from control is carried out in wallets hiding specially prepared items when transporting material assets across the customs border in places, as well as shelters, luggage, clothing in specially adapted places . containers or vehicles for these purposes., manifested in food products (for example, using a suitcase or can with a double bottom, leaving gaps in clothes or places to hide things, etc.) [1, p. 232-233].

It should be recognized that customs control is understood as a set of activities carried out by customs authorities in order to ensure compliance with legal documents and international agreements. Bypassing the customs control is understood as the transfer of the subject of the crime without the inspection of the relevant documents necessary for its transfer by the employees of the customs body or from a place other than the place designated by the customs authorities or at a time other than the time of the customs control. Concealment from customs control is understood as transferring the object of crime from secret places and using methods that make it difficult to find it, or giving the appearance of one color to another.

As special storage places, secret places, as well as containers and other objects with structural capacity, which are pre-processed, assembled and equipped and adapted to vehicles in order to illegally transport objects from the customs border, should be considered.

Fraudulent use of documents means submission of forged documents, documents obtained by illegal means, or documents containing false information to customs control as a basis for moving goods, goods and other valuables across the customs border. According to R. Kabulov, the fraudulent use of documents or tools similar to those of customs means that the culprit illegally transports goods or other assets across the customs border by presenting forged documents [1, p. 233]. The culprit not only uses fake documents, but also makes changes to the real documents, including corrections and additions, about the amount, volume, price of the cargo, etc., being transported.

Means of customs identification means suctioning, sealing, digital, letter and other marks, placing identification marks, stamping, taking samples and copies, labeling goods and other valuables, making drawings, describing scale, making photographs, drawings, sending along with goods and others. the use of documents etc. is understood.

Not including items in the declaration or including them in the declaration under a different name means the actions of individuals related to the violation of the procedure for declaring the items that should be transferred across the border, that is, the declaration and other additional documents about the form and place of declaration established by customs laws, about the procedure for its implementation. Failure to comply with the requirements regarding deadlines, as well as including false information in the declaration regarding the type and number of items being imported into or exported from the territory of the Republic of Uzbekistan is understood. According to R. Kabulov, the presentation of goods or other assets that are not declared or declared under a different name requires the goods to be transported across the customs border by name or under a different name [1, p. 233].

According to the explanation of the Plenum of the Supreme Court of the Republic of Uzbekistan, inspection of the customs declaration by the customs body, inspection of the goods and independent correction of the errors made in the customs declaration by the declarant until the information indicated in the customs declaration is found to be incorrect excludes administrative or criminal liability. The fact that the declarant did not use the right to inspect and measure the goods under customs control, take their samples and copies (Article 275 of the Customs Code) until the customs declaration and other documents necessary for customs purposes are issued does not exclude his responsibility [2].

The crime is considered completed from the time when the goods or other objects are transferred from the customs border of the Republic of Uzbekistan, i.e. brought into its customs territory or taken out from it to the territory of another country, free customs region or free warehouse.

Crimes in the field of customs may also include the stages of preparation for the crime and the attempt to commit the crime. As a preparation for a crime in the customs sphere, for example, actions to illegally obtain licenses for the export of strategically important goods, drugs, certificates for the export of national values; equipping hiding places; it is necessary to examine the involvement of other persons in the joint commission of a crime in the customs sphere and other actions aimed at creating conditions for the commission of this crime. However, it should be noted that criminal cases are rarely initiated at this stage due to the fact that preparatory actions are secret and difficult to prove.

Jurisprudence recognizes a crime in the customs field as a completed crime from the moment the goods cross the customs border of the Republic of Uzbekistan.

This makes it possible to consider the crimes in the field of customs as completed from the moment when the subject of the crime is transferred to the territory of the Republic of Uzbekistan (import) or taken out (export) from the territory of the Republic of Uzbekistan. Until such transfer is complete, the act, regardless of where the established crime ceases, will have only the elements of preparation for or attempt to commit the crime, respectively.

The crime of the second category, that is, the crime of evasion of customs duties, is objectively committed by the following actions:

- intentional concealment of objects subject to payment of customs duties;
- Deliberately understating the objects for which customs fees are paid;

- intentional evasion of customs duties in a different way.

Intentional concealment of objects subject to customs duties is defined as the deliberate failure to indicate the actual information subject to customs duties in the relevant documents submitted to the customs authorities, as well as the concealment of information about their existence.

Deliberately understating the objects subject to customs duties is defined as knowingly entering information about the objects subject to customs duties that is not true, but to the point of understating and reducing it.

It should be noted that deliberately concealing and deliberately understating the objects subject to customs duties are considered as methods of evading customs duties. In other words, customs duty evasion is a broader concept that includes various methods, and it can be understood as deceiving customs authorities in order to reduce the amount of payments to the state or local budget.

Deliberate evasion of customs fees in a different way means intentionally changing the actual state of objects, using various methods of knowingly giving false information to customs authorities, misleading about certain facts, situations, events in order to reduce the amount of customs fees to be paid.

According to the customs legislation, the crime is considered complete from the moment of non-payment of customs fees within the specified period of payment of customs fees.

From the above analysis, it can be concluded that the place, method, time, and weapon of the crime, which are optional signs of the objective aspect of the crime in the acts in the customs field, should be recognized as necessary signs for the qualification of the crime.

For example, the objective aspect of a crime in the customs field is the customs border of the Republic of Uzbekistan as an optional sign of the crime. The term "customs border" means the borders of the customs territory of the Republic of Uzbekistan, as well as the boundaries of free customs zones and free warehouses. The territory of the Republic of Uzbekistan on land, territorial and internal waters and the air space above them constitute the customs territory.

It should be noted that the crime is represented by avoiding or hiding the customs control through the customs border (where the crime was committed) or transporting the contraband object through other methods mentioned above. Carrying these items in other places where the customs border is not mentioned is certainly not qualified as a crime in the customs sphere.

There may be free customs zones and free warehouses on the territory of the Republic of Uzbekistan, the territories of which are considered to be located outside the customs territory of the Republic of Uzbekistan, unless otherwise provided by legislation. The borders of the customs territory, as well as the boundaries of free customs zones and free warehouses are the customs border of the Republic of Uzbekistan. Therefore, the place of crime is a necessary sign of the objective side of the crime when determining the actions of a person as criminal.

If we proceed from the content of the rule that the commission of a crime using the conditions of a general disaster or during a state of emergency or in the course of mass disturbances should be considered as aggravating circumstances for the commission of a crime (Article 56, Part 1, Clause "i" of the Criminal Code), the circumstances of the crime are customs will not be necessary in determining the issue of responsibility for crimes in the field, but should be considered as an aggravating circumstance when imposing a punishment [3, p. 15.].

Also, the instrument of crime is a necessary sign of qualifying the crime. In particular, in order to be considered as having committed a crime in the field of customs, it is necessary that a person fraudulently used documents and tools made to resemble customs documents or tools, or used a declaration written in another name without a declaration.

Among the documents that give a person with legal significance the right to legally transport certain goods and items across the customs border, a customs declaration filled out in the prescribed manner, documents issued by organizations and institutions that allow the transportation of certain goods, for example, about buying foreign currency and transporting it includes a reference issued by the bank. Fraudulent use of such documents means falsification of authentic work forms by entering false information by erasing or correcting them; it is understood to include descriptions and information related to other goods and items in expired documents.

In addition, the method of committing the crime is considered essential in determining criminal responsibility. That is, avoiding customs control, hiding from customs control, using documents and tools made to resemble customs documents or tools by deception, transporting the object of the crime across the border without a declaration or using a declaration written in a different name is a way of committing a crime.

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