

**DETERMINATION OF LIABILITY FOR VIOLATION OF CUSTOMS  
LEGISLATION**

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**Annotation.** *The Customs Code provides a broad interpretation of the concept of violation of legislation on customs. Failure to comply with customs rules established in the Customs Code and other legislation of the Republic of Uzbekistan in accordance with this article is considered a violation of customs legislation.*

**Keywords:** *customs, official, citizens, legal entity, liability, Customs Code.*

Subjects of responsibility. When determining the subjects of responsibility for violations of customs legislation, it should be borne in mind that both individuals and foreign persons of the following Republic of Uzbekistan may be subject to administrative responsibility [1]:

- citizens (when they were sixteen years old and Sane at the time of the violation;
- an official is a person who holds a certain position in an enterprise, institution, organization, regardless of the form of property, an individual whose duties are assigned to him by leadership, organization, issuing orders, inspection-control duties or duties related to the movement of material assets. (Officials must be subject to administrative responsibility for committing an administrative offense related to failure to comply with the rules and other rules that include ensuring the implementation of the rules established in the field of maintaining management order, state and public order, protection of the natural environment, health of the population.)

- legal entities (enterprises, organizations, institutions, regardless of forms of ownership) - an organization that has a separate property on its own property, business or operational management and responds to its obligations with this property, can have property or personal non-property rights on its own behalf, and can exercise them, fulfill obligations, claim and be liable in court. In this case, legal entities must have an independent balance sheet or estimate.

- persons engaged in entrepreneurial activity without the establishment of a legal entity.

A citizen is considered a person engaged in entrepreneurial activity without the formation of a legal entity from the time he passed the state registration as a single entrepreneur and began to engage in entrepreneurial activity [2,3].

For violation of customs legislation, persons engaged in entrepreneurial activity without the establishment of a legal and legal entity are liable under the customs code.

Chapter 15 of the Customs Code of the Republic of Uzbekistan, 137, 139, 144-146, 151-154, 156-159, 161-169, 171 and articles 172 set out the types of violations of customs laws and the responsibility for their violations [4].

Responsibility of citizens and officials. Citizens and officials who violate customs legislation are administratively liable, and in the event of signs of a crime in their acts, are criminally liable.

Administrative responsibility of individuals and officials for violation of customs legislation. Chapter 26, articles 227, 2271-22727 of the code of administrative responsibility of the Republic of Uzbekistan establish the types of violations of customs laws and responsibility for their violation [5-7].

Liability of legal entities. Customs code in relation to legal entities and persons engaged in entrepreneurial activity without the establishment of a legal entity 137, 139, 144-146, 151-154, 156-159, 161-169, 171 and for violation of customs legislation provided for by articles 172, fines, confiscation of goods and vehicles considered weapons or direct items of violation of customs legislation are applied [8].

Types of penalties for violation of customs legislation.

For violation of customs legislation, the following penalties are provided in accordance with Article 132 of the Customs Code [9,10]:

1. Fine. A fine is the payment of money to the state account from a person guilty of committing an administrative offense.

The amount of the fine is determined based on the minimum monthly wage set at the time of the commission of the civil offense, and for an ongoing administrative offense, the time at which the offense was determined.

When determining the penalty in the form of a fine, which is calculated from the goods and vehicles, the value of these things is understood as their free (market) price on the day the offense is detected.

2. Confiscation of goods and vehicles that are considered weapons or direct items of violation of customs legislation.

Confiscation - the seizure of goods and vehicles considered objects of violation of customs rules on state property for compulsory free is carried out in the manner prescribed by law.

The penalty of fine is applied as the main punishment, while the penalty of confiscation of goods and vehicles, the weapon or direct object of committing a violation of customs legislation, can also be applied as the main additional punishment.

3. Criminal liability for violation of customs legislation.

Criminal liability for violation of customs legislation is provided for in Article 182 of the Criminal Code of the Republic of Uzbekistan.

Violation of customs legislation. According to Article 182 of the Criminal Code, the transfer of goods or other valuables to the customs border in large quantities using documents made by deception or without a declaration or using a declaration written in another name, bypassing customs control or hiding from customs control or resembling customs documents or means, was carried out after applying an administrative penalty for such an act, -

a fine of up to three hundred times the minimum monthly wage or correctional work of up to two years or imprisonment of up to five years is punishable.

Violation of customs legislation:

a) in very large quantities;

b) by breaking the border, that is, by openly transferring goods or other values from the customs border of the Republic of Uzbekistan without obtaining the consent of the Customs Service;

c) by or in the interests of an organized group;

g) if committed using a service position, -

the minimum wage is punishable by a fine of three hundred to six hundred times or by correctional labor of up to three years or imprisonment of five to eight years.

The concept of the crime of smuggling and responsibility for it.

According to Article 246 of the Criminal Code, "contraband" refers to the use of documents made by fraud by circumventing customs control or hiding from customs control or resembling customs documents or tools, without a declaration or using a declaration inscribed in another name, using strongly-acting poison, poisoners, radioactive, explosives, blasting devices, weapons, firearms or ammunition, as well as drugs or psychotropics or religious extremism, it is understood that materials promoting separatism and fanaticism are transferred from the customs border of the Republic of Uzbekistan. Persons who commit this crime are punished with imprisonment for five to ten years.

Persons who cross customs borders by smuggling nuclear, chemical, biological and other types of weapons of mass destruction, materials and devices that are revealed to be used in the creation of such weapons, as well as drugs or psychotropic substances in large quantities, are punished with imprisonment from ten to twenty years [1].

The difference of the crime of smuggling from the crime of violation of customs legislation.

The crime of smuggling differs from the crime of violation of customs legislation in its subject matter. That is, goods illegally transferred from the customs border of the Republic of Uzbekistan are strongly affected, poisonous, poisonous, radioactive, explosives, blasting devices, weapons, firearms or ammunition, as well as drugs or psychotropic substances or materials that promote religious extremism, separatism and fanaticism, nuclear, chemical, in the case of materials and devices that can be used in the creation of biological and other types of weapons of mass destruction, such an illegal act is qualified as a contraband crime.

When goods other than the above are illegally transported from the customs border of the Republic of Uzbekistan, such an act is qualified as a crime of violation of customs legislation.

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