



Article

Enhancing Customs Payment Mechanisms to Increase Budget Revenues within the Framework of Global Trade Policy

Fayzullayev Farrukh Sharofovich¹

1. Independent Researcher

Abstract: This article examines modern approaches to improving customs payment systems as an effective instrument for increasing budget revenues within the framework of global trade regulation. Particular attention is given to the role and significance of tariff and non-tariff measures applied by both developed and developing countries, highlighting their impact on trade flows and fiscal performance. The study analyzes how the efficient administration of customs payments contributes not only to regulating foreign trade but also to strengthening the revenue base of the state budget. Furthermore, the paper explores the evolving structure of customs policy in the context of intensifying global competition and increasing reliance on non-tariff instruments. It emphasizes the need to enhance transparency, compliance, and administrative efficiency in customs procedures in order to ensure stable and sustainable budget revenue growth. Based on the analysis, practical recommendations are proposed for improving customs payment mechanisms, optimizing tariff structures, and strengthening institutional capacity. These measures are aimed at increasing budget revenues, supporting domestic economic development, and enhancing the overall effectiveness of foreign trade policy in the global market.

Keywords: world market, foreign trade, export subsidies, quantitative restrictions, safeguard measures, import restriction measures, anti-dumping inspections, technical barriers to trade, anti-subsidy.

1. Introduction

The contemporary stage of global economic development is characterized by the growing intensity of international economic integration and the continuous expansion of trade relations among countries, regions, and business entities. These processes have significantly transformed the architecture of the world economy, increasing the importance of effective foreign trade management and the application of modern regulatory instruments[1]. In this environment, countries are compelled to adopt more efficient mechanisms for controlling and facilitating foreign trade in order to maintain competitiveness and ensure economic stability.

At the same time, structural changes in the global economy and the diversification of trade flows require the revision and modernization of national foreign trade policies. In recent years, both global and regional trade systems have demonstrated a shift toward new regulatory approaches, combining liberalization with selective protectionist measures[2]. Within this framework, customs policy—and particularly the system of customs payments—has become a crucial instrument not only for regulating trade flows but also for generating sustainable state budget revenues. In the case of Uzbekistan, large-scale institutional and policy reforms have been undertaken to enhance the effectiveness of

foreign trade regulation. The Presidential Decree No. PF-5012 of April 13, 2017, marked a significant step toward improving governance in the field of foreign trade, promoting export growth, and strengthening the integration of domestic producers into international markets[3]. These reforms have also emphasized the need to improve fiscal mechanisms associated with foreign trade, especially customs payments, as a reliable source of budget revenues.

A key direction of these reforms is the improvement of customs payment systems through the optimization of tariff and non-tariff regulation, the enhancement of administrative efficiency, and the digitalization and transparency of customs procedures. Such measures are essential for increasing compliance, reducing shadow economic activities, and ensuring the stability and growth of budget revenues.

Furthermore, the institutional transformation, including the establishment of the Ministry of Foreign Trade, has strengthened coordination in the implementation of foreign trade policy and improved the regulatory environment. This has created additional opportunities for enhancing customs administration and increasing the efficiency of customs payments collection.

Therefore, in the context of dynamic changes in the global trading system and intensifying international competition, improving the mechanisms of customs payments emerges as a strategic priority for increasing budget revenues, strengthening fiscal sustainability, and ensuring the effective regulation of foreign trade activities[4].

2. Analysis of literature on the topic

A significant body of economic literature has been devoted to the study of foreign trade, foreign trade policy, and methods of regulating international trade. Contemporary research increasingly focuses on the transformation of foreign trade systems under the influence of globalization, technological progress, and evolving economic conditions. Within this context, particular attention is given to the role of regulatory instruments, including customs payments, as both trade policy tools and sources of government budget revenues.

Modern theoretical approaches emphasize the multidimensional nature of foreign trade. For instance, V.V. Sokolov defines export as the movement of goods, services, and intellectual property beyond the customs territory without the obligation of re-importation, thereby highlighting the economic significance of cross-border transactions in shaping trade flows and fiscal outcomes. Such interpretations underline the importance of effective customs valuation and payment systems in ensuring accurate revenue collection[5].

Research by V. Pankov identifies several key trends in international trade development, including the rapid expansion of trade volumes driven by technological progress, the growing share of knowledge-intensive products, and the increasing interdependence of national economies. These trends imply greater complexity in trade regulation and necessitate more sophisticated customs administration systems capable of adapting to diversified trade structures while maintaining stable budget revenues[6].

Bulatova A.S. and Liventseva N.N. contribute to the literature by proposing a set of indicators for evaluating the effectiveness of foreign economic activity and identifying priority areas of trade regulation. Their work underscores the importance of aligning regulatory mechanisms with national economic objectives, including the enhancement of fiscal capacity through efficient customs revenue collection.

From a macroeconomic perspective, A. Vahobov emphasizes that trade policy serves as a relatively independent component of overall economic policy, aimed at ensuring employment, economic growth, macroeconomic stability, and balance of payments equilibrium. He highlights the role of instruments such as taxes, subsidies, currency

controls, and direct trade restrictions, which indirectly influence the structure and efficiency of customs payments and, consequently, the level of budget revenues[7].

Furthermore, N. Ivanov stresses the importance of proper planning, classification, and management of foreign trade operations. His classification of international commercial transactions into various categories—such as goods, services, licenses, and engineering operations—demonstrates the diversity of trade activities and the need for a well-structured customs payment system capable of capturing all relevant revenue streams.

Despite the substantial contributions of these scholars, existing studies have primarily focused on general aspects of foreign trade regulation and have not sufficiently addressed the issue of improving customs payment systems as a key mechanism for increasing budget revenues. In particular, there remains a research gap in analyzing modern approaches to customs payment optimization and their direct impact on fiscal sustainability in the context of evolving global trade dynamics. This gap determines the relevance and scientific importance of the present study.

3. Materials and Methods

Methods and means of foreign trade regulation in Japan were selected as the main research object in the implementation of the research work. Also, notarial methods applied to products in international trade, handles used by Asian countries in foreign trade, notary handles used by Japan in international trade were dynamically analyzed by years. Grouping and comparative analysis methods were also used in the study.

4. Results

In recent years, the intensification of global competition has significantly influenced the participation of countries in international markets and their efforts to strengthen their positions within the global trading system. Under such conditions, governments increasingly rely on a combination of protectionist and liberal trade policies, depending on the level of state intervention and the degree of regulation applied to foreign trade activities. These policy choices directly affect not only trade flows but also the structure and efficiency of customs payments, which serve as an important source of budget revenues. Modern economic trends demonstrate that foreign trade policy functions as a relatively independent component of overall economic policy, incorporating a wide range of instruments such as taxation, subsidies, exchange rate controls, and direct restrictions on imports and exports. While protectionist measures may provide short-term benefits—such as supporting domestic industries or stabilizing specific sectors—their long-term effectiveness in ensuring sustainable economic growth and stable fiscal revenues remains limited. From a fiscal perspective, excessive reliance on restrictive trade measures may distort trade flows and reduce the efficiency of customs revenue collection. In contrast, a more balanced approach, combining elements of trade liberalization with effective regulatory oversight, allows for a more rational allocation of economic resources and creates favorable conditions for increasing budget revenues through improved customs payment systems[8].

At the same time, the experience of developed countries suggests that free trade contributes to long-term economic efficiency and resource optimization. However, for developing economies, a fully liberalized trade regime may not always lead to comprehensive economic development or fiscal stability. In such contexts, the role of customs payment mechanisms becomes particularly important, as they provide a stable and predictable source of budget revenues while also supporting the regulation of foreign trade. Therefore, improving customs payment systems—through the optimization of tariff structures, enhancement of administrative efficiency, and strengthening of compliance

mechanisms—represents a key strategy for increasing budget revenues[9]. This approach enables governments to balance the objectives of trade liberalization and economic protection, while ensuring the sustainability of fiscal policy in an increasingly competitive global environment.

Illustrates the distribution of non-tariff measures applied to products in international trade as of January 1, 2025. The data indicate that technical barriers to trade represent the most widely used regulatory instrument, significantly exceeding other types of measures. Sanitary and phytosanitary measures also occupy a considerable share, reflecting the growing importance of quality, safety, and health standards in global trade. In contrast, other instruments such as anti-dumping inspections, quantitative restrictions, import restriction measures, and tariff quotas are applied to a lesser extent, while export subsidies and protective measures remain relatively limited. This distribution highlights a clear shift toward indirect and standards-based regulation of international trade. From a fiscal perspective, the dominance of such non-tariff measures underscores the increasing complexity of customs administration and the necessity of improving customs payment systems. As trade regulation becomes more reliant on technical and procedural requirements, efficient customs valuation, compliance mechanisms, and transparent payment systems become essential for ensuring stable and sustainable budget revenues[10]. **(figure)**

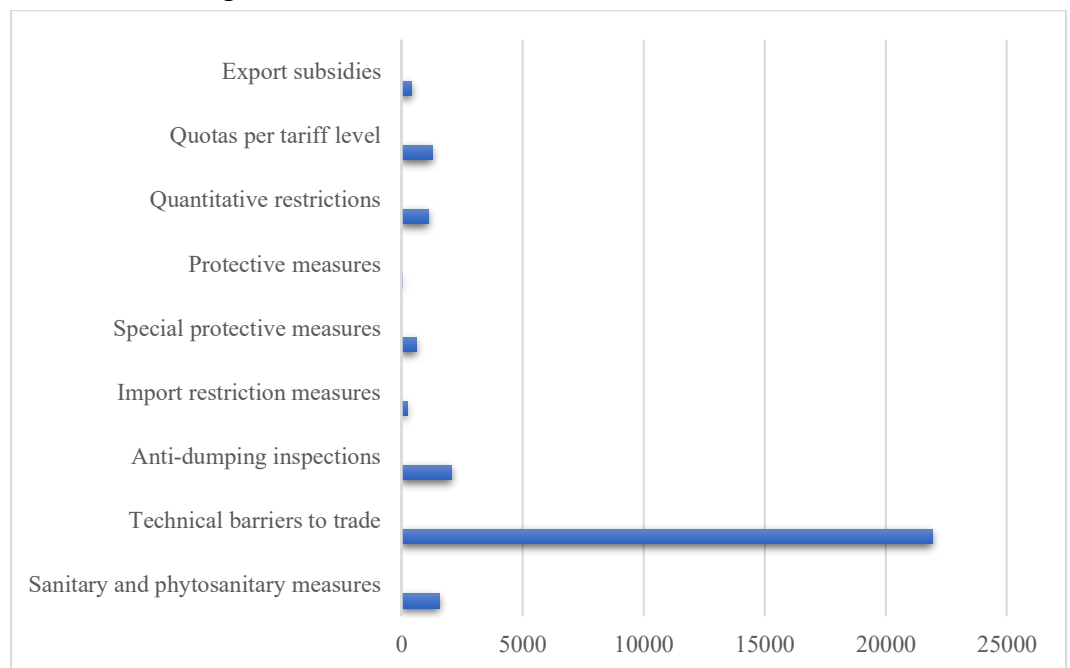


Figure 1. Notarial methods applied to products in international trade (unit, status of 01.01.2025)

The widespread application of non-tariff measures in international trade plays a significant role in supporting national producers and enhancing the competitiveness of domestic products in global markets. These instruments, including technical barriers, sanitary and phytosanitary requirements, and quantitative restrictions, have become key components of modern trade regulation, reflecting the growing emphasis on quality standards, safety, and market protection. At the same time, the rapid growth of international trade relative to the production of goods and services has led to a substantial increase in export and import quotas across many countries. This trend has been accompanied by a notable expansion of technical barriers to trade and stricter sanitary and phytosanitary measures, particularly in sectors related to food safety and public health. Such developments indicate that countries are simultaneously pursuing the dual objectives of promoting exports and protecting domestic industries[11].

From a fiscal and administrative perspective, these changes significantly increase the complexity of customs operations and highlight the critical importance of improving customs payment systems. The expansion of non-tariff measures affects trade volumes, compliance costs, and the structure of cross-border transactions, thereby influencing the efficiency and stability of budget revenue collection. In this context, the enhancement of customs payment mechanisms becomes a strategic priority for governments. By strengthening customs valuation procedures, improving the administration of tariff and non-tariff instruments, and ensuring transparency and compliance, states can effectively increase budget revenues while maintaining a balanced approach between trade liberalization and economic protection[12]. Thus, the modernization of customs payment systems serves as a key tool for both regulating international trade and ensuring sustainable fiscal development.

Figure 2 illustrates the change in the number of non-tariff measures applied in international trade over the analyzed period. The data show a significant increase in technical barriers to trade and sanitary and phytosanitary measures, indicating a growing reliance on standards-based regulatory instruments. In contrast, anti-dumping measures and anti-subsidy instruments exhibit relatively modest changes, remaining limited in scale compared to other measures.

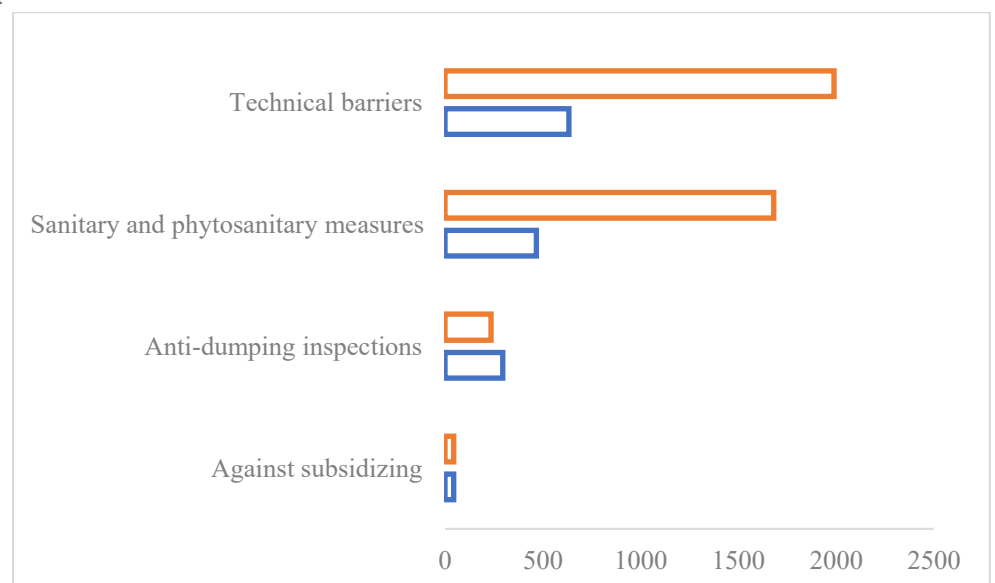


Figure 2. Change in the number of notarial methods used in international trade, unit

These trends reflect the shifting nature of global trade regulation toward more complex and quality-oriented mechanisms, which are increasingly used to protect domestic markets and ensure product safety. From a fiscal perspective, the expansion of such measures underscores the importance of strengthening customs administration and improving customs payment systems. As the regulatory environment becomes more sophisticated, efficient customs valuation, compliance control, and transparent payment procedures become essential for maintaining stable and sustainable budget revenues[13]. **(Figure 2).**

Among developed economies, Japan represents a notable example of an effective and well-coordinated foreign trade policy, characterized by a high degree of state involvement in strategic planning and regulation. The Japanese model demonstrates how a comprehensive approach to foreign economic management—ranging from the analysis of domestic and international conditions to the formulation of long-term trade strategies—can contribute to both economic competitiveness and fiscal stability. A distinctive feature of Japan's trade policy is its reliance on a robust legal and institutional framework. The

regulation of foreign economic activity is primarily carried out through the Law on Foreign Exchange and Foreign Trade, which incorporates key principles of international organizations such as the International Monetary Fund and the World Trade Organization. While adhering to the principles of trade liberalization and free economic activity, the state maintains a balanced level of control, intervening strategically where necessary to protect national interests[14].

From the perspective of fiscal policy, Japan's experience highlights the importance of an efficient customs administration system in ensuring stable budget revenues. Despite maintaining relatively moderate levels of non-tariff restrictions compared to other countries, Japan effectively utilizes regulatory instruments to manage trade flows and support domestic industries. This approach demonstrates that the efficiency of customs payment systems depends not only on the level of restrictions but also on the quality of institutional governance, transparency, and compliance mechanisms. Furthermore, Japan's strong industrial base—particularly in sectors such as automobiles, machinery, robotics, and electronics—combined with its extensive international trade network, contributes to a high volume of cross-border transactions. This, in turn, increases the significance of well-structured customs payment systems as a reliable source of budget revenues.

Thus, the Japanese experience illustrates that improving customs payment mechanisms through institutional strengthening, legal clarity, and administrative efficiency is essential for increasing budget revenues while maintaining a balance between trade liberalization and economic protection in the global market.

Figure 3 presents the structure of non-tariff instruments applied in Japan's international trade as of January 1, 2025. The data reveal that technical barriers to trade constitute the most dominant regulatory tool, followed by sanitary and phytosanitary measures. In contrast, other instruments such as anti-dumping measures, special protective measures, quantitative restrictions, and tariff quotas are used to a significantly lesser extent. This distribution reflects Japan's strategic preference for standards-based and quality-oriented regulatory mechanisms, which allow for effective control over imports while maintaining compliance with international trade norms. Such an approach enables the country to protect domestic industries and ensure product safety without imposing excessive direct trade restrictions. From the perspective of fiscal policy, the predominance of technical and sanitary measures increases the complexity of customs administration and highlights the growing importance of improving customs payment systems. As trade regulation shifts toward indirect instruments, the accurate valuation of goods, effective classification, and proper administration of customs payments become critical for ensuring stable budget revenues[15].

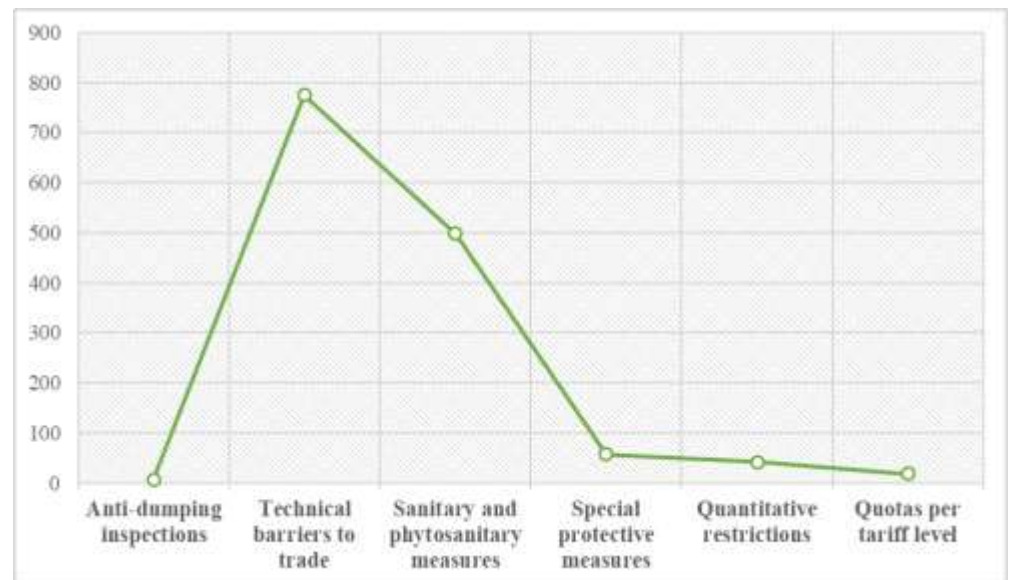


Figure 3. Notarial levers used by countries in international trade of Japan, unit 01.01.2025

Moreover, the relatively limited use of quantitative restrictions and tariff quotas suggests that Japan relies more on regulatory efficiency than on restrictive trade practices. This further emphasizes the need for well-developed customs payment mechanisms capable of capturing revenue from increasingly sophisticated and diversified trade flows. Therefore, the Japanese experience demonstrates that enhancing customs payment systems—through improved administrative capacity, digitalization, and transparency—is essential for increasing budget revenues while adapting to modern trends in international trade regulation (**Figure 3**).

5. Conclusion

The study demonstrates that in the context of intensifying global competition and the transformation of international trade structures, the role of customs payment systems as a key source of budget revenues is steadily increasing. The analysis shows that modern foreign trade regulation is increasingly based on non-tariff instruments, particularly technical barriers and sanitary and phytosanitary measures, which significantly complicate customs administration processes. This, in turn, requires the development of more efficient, transparent, and adaptive customs payment mechanisms.

The findings indicate that while protectionist measures may provide short-term support to domestic industries, sustainable economic growth and stable fiscal revenues can be achieved through a balanced combination of trade liberalization and effective regulatory oversight. In this regard, improving customs payment systems plays a central role in ensuring both the regulation of trade flows and the strengthening of the fiscal capacity of the state.

The experience of developed countries, particularly Japan, confirms that the effectiveness of customs payment systems depends not only on the level of applied trade restrictions but also on the quality of institutional frameworks, legal clarity, administrative efficiency, and the degree of digitalization. Well-structured customs systems allow for accurate valuation, proper classification of goods, and effective revenue collection, thereby contributing to the stability and growth of budget revenues.

Based on the analysis, the following recommendations are proposed:

- to improve the efficiency of customs payment systems through the digitalization of customs procedures and the implementation of modern information technologies;
- to optimize tariff and non-tariff regulation mechanisms in order to ensure a balance between trade liberalization and the protection of domestic producers;
- to strengthen transparency and compliance mechanisms in customs administration, reducing the scale of the shadow economy;
- to enhance institutional capacity and coordination among government bodies involved in foreign trade regulation;
- to adopt international best practices, including the experience of developed countries, in improving customs valuation and revenue collection systems.

In conclusion, the modernization of customs payment mechanisms is a strategic priority for increasing budget revenues, ensuring fiscal sustainability, and enhancing the overall effectiveness of foreign trade policy in the global economic environment.

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