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*Article*

# Analysis-Based Customs Audit: A Modern Approach to Facilitating Trade and Creating a Business-Friendly Environment

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**Abstract:** This article examines the application of modern post-clearance customs audit models following the release of goods for free circulation, innovative approaches to customs auditing, and the potential for risk-based selection of customs audit objects. It also addresses the legal relationships between the parties involved in customs audits and the proper organization of pre-audit preparation procedures.

**Keywords:** economic analysis, customs audit, customs authority decision, pre-audit analysis, desk audit, on-site audit, comprehensive (systematic) customs audit, targeted (focused) customs audit, individual customs audit, consultant-auditor principle, audit criterion, audit report.

## 1. Introduction

The growth of global foreign trade, the increasing complexity of product nomenclature, the expansion of international supply chains, and the digitalization of foreign economic activities pose two important challenges for customs authorities: first, ensuring the full and accurate collection of customs duties and taxes; and second, reducing unnecessary administrative barriers for businesses engaged in legitimate foreign trade operations [1].

As global trade turnover continues to increase year by year (Figure 1), customs administrations worldwide are improving their operations. In this process, customs services are increasingly being developed in line with the principles of international best practices and the concept of "Customs as a Business-Facilitating Authority."

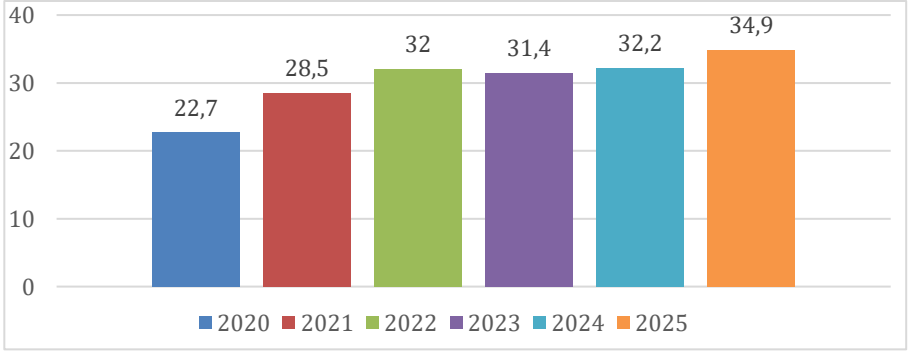



**Figure 1. Global Trade Turnover**

*Source: compiled by the author based on open international trade statistics.*

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In particular, a report published in April 2026 by the United Nations Conference on Trade and Development (UNCTAD) states that global trade is expected to continue growing amid rising geopolitical tensions and political uncertainty. Global trade increased from USD 22.7 trillion in 2020 to a record USD 34.9 trillion in 2025, representing an increase of approximately 53%. The report forecasts that global trade will grow by a further 8% in 2026 compared with 2025 [2].

A 2018 report prepared by the Research and Strategies Unit of the World Customs Organization (WCO) notes that **customs authorities should assess foreign trade not only from the perspective of revenue collection but also through economic analysis** [3].

From this perspective, limiting customs control to the physical inspection of goods at the border, relying on human intervention, does not fully meet the requirements of modern international trade. In international practice, a portion of customs control is carried out after the release of goods, based on an examination of businesses' accounting records, commercial documents, financial information, and other relevant data [4].

The World Trade Organization's (WTO) Agreement on Trade Facilitation also provides for the use of post-clearance audits to expedite the release of goods, the risk-based selection of persons or consignments for audit, and the use of audit results to improve risk management in the future [5].

In carrying out its activities, a modern customs service should increase the volume of customs audits (the blue channel in Figure 2) as the proportion of imports and exports cleared through simplified customs procedures (Figure 2), namely the green and yellow channels, increases. In other words, the relationship between the use of simplified clearance channels and the volume of customs audits can be conceptualized as an **inverse relationship**.

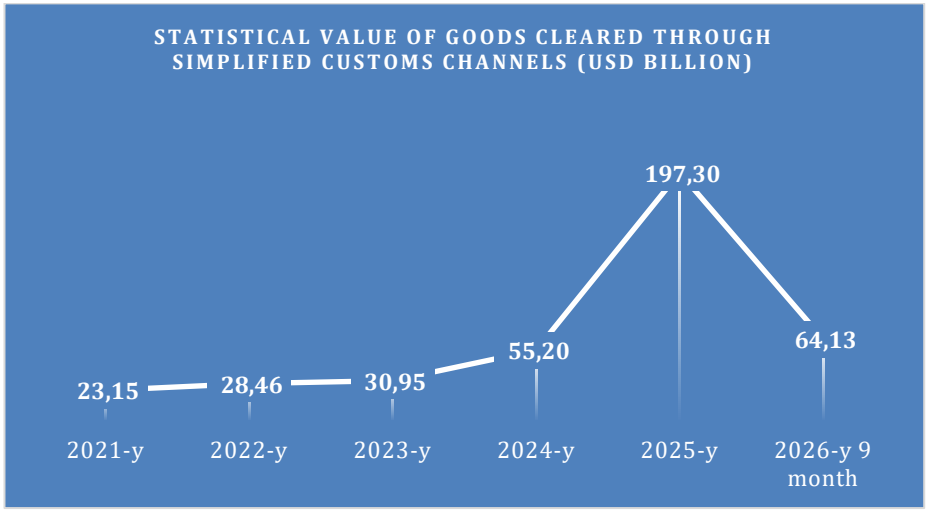



**Figure 2. Statistical Value of Imported Goods**

*Source: compiled by the author based on data of the Customs Committee of the Republic of Uzbekistan.*

Thus, modern customs audit has evolved beyond the concept of "inspection" and has become a comprehensive process involving data collection, analysis, risk assessment, audit selection, evaluation of results, and adjustment of subsequent control measures [6].

Drawing on international experience, as the volume of imports cleared through simplified customs channels, namely the "green" and "yellow" channels, increases, the need for an effective post-clearance control system also grows. This highlights the importance of the "blue channel" mechanism, which involves conducting controls after goods have been released for free circulation (i.e., authorized for sale on the domestic market).

This relationship can be represented using the following mathematical function model (Figure 3).

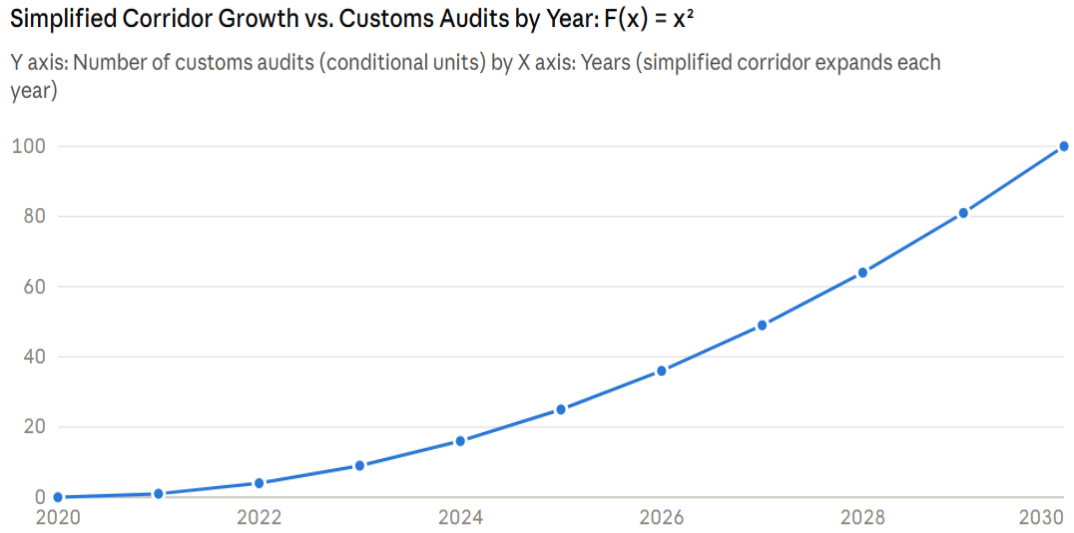



**Figure 3. Customs Audit and the Inverse Growth of Simplified Customs Channels Based on the Quadratic Function Model F(x) = x²**

*(Note: The figures are hypothetical and were selected for illustrative purposes.)*

*Source: developed by the author.*

Simplified customs channels play an important role in preventing congestion at border customs posts, expediting the clearance of goods at the border, and improving the efficiency of customs operations at foreign economic activity customs posts by assessing businesses and the goods they import based on established risk criteria.

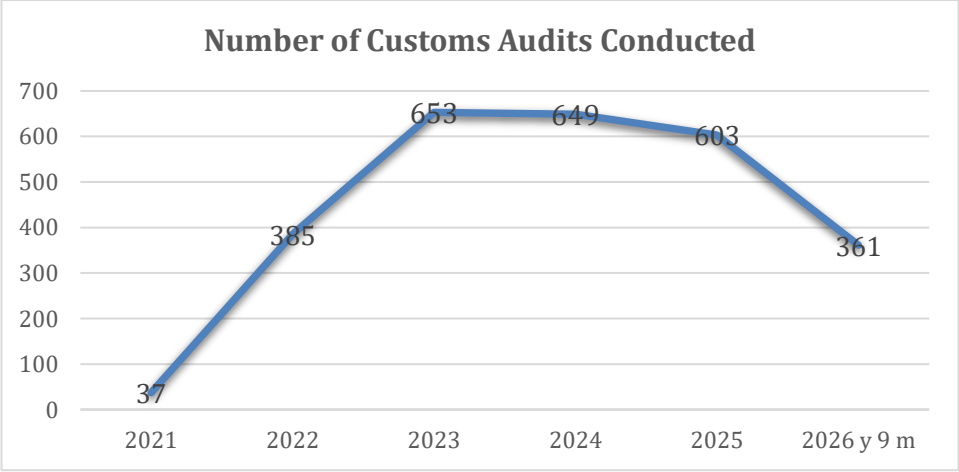



**Figure 4. Number of Customs audits Conducted**

*Source: compiled by the author based on data of the Customs Committee of the Republic of Uzbekistan.*

As can be seen from the above data (Figure 4), the increasing volume of goods cleared through simplified customs channels is also contributing to a year-on-year increase in the number of customs audits conducted based on established risk criteria.

Therefore, this study identifies the following question as the main scientific problem: **"How can the selection of customs audit objects and the audit process be linked to the results of economic analysis?"**

The effectiveness of an audit depends on how systematically and effectively the analysis is organized (Figure 5).

Improving the organizational and methodological foundations for recording and conducting economic analysis of imported goods within the activities of customs authorities, systematizing analytical methods, and scientifically substantiating the stages of their implementation are among the important and pressing tasks.

In our view, it is appropriate to organize economic analysis within the activities of customs authorities **on the basis of clearly defined stages**, specifying the objective, tasks, information sources, methods applied, and expected outcomes for each stage.

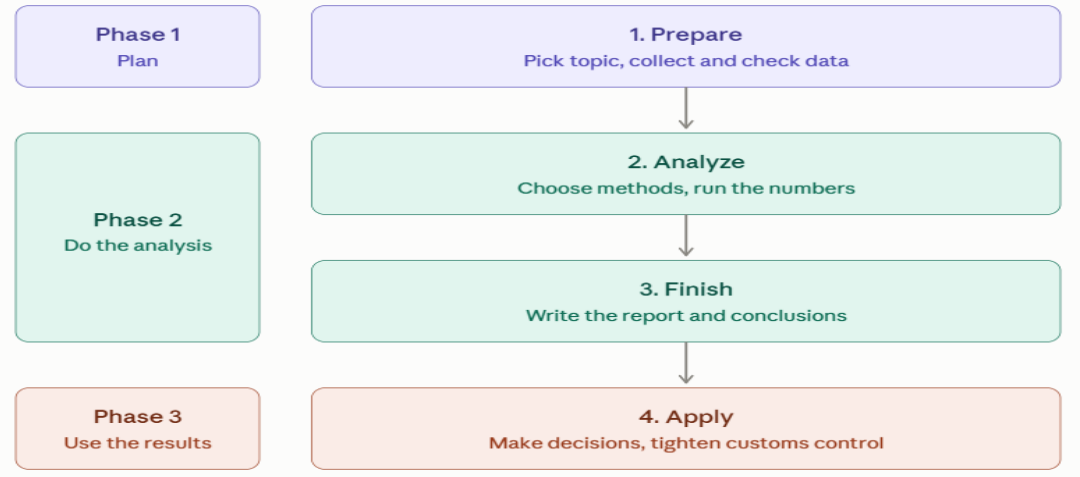



**Figure 5. Current Model of Economic Analysis**

*Source: developed by the author.*

**Table 1. Scheme of the Economic Analysis Model of Imported Goods**

| **Phase 1: Developing the Analysis Strategy** | |
|---|---|
| **Stage 1: Pre-Analysis Preparation** | **Selection of economic analysis areas in the customs sector:**<br>imported, exported, and transit goods involved in foreign trade operations;<br>goods imported (or exported) by individuals through border customs posts within the established allowances;<br>goods and material assets smuggled or illegally imported (or exported);<br>customs duties, taxes, and fees;<br>effectiveness of technical means of customs control;<br>risk management;<br>foreign trade in terms of HS codes and types of goods (consumer goods, raw materials, technological equipment, electrical equipment, pharmaceuticals, live animals, tobacco products, etc.);<br>analysis of the results of international trade surveys and bilateral "mirror statistics" with partner countries;<br>assessment of the impact of tariff and non-tariff regulation of foreign trade on the national economy;<br>other areas of economic analysis.<br>**Development of an economic analysis program for imported goods:**<br>determining the composition of the analytical team and assigning responsibilities;<br>selecting the period covered by the analysis;<br>determining the object and subject of the analysis;<br>establishing the timeframe for conducting the analysis.<br>**Determining the types of economic analysis:**<br>Econometric, correlation, regression, marginal, statistical, financial analysis.<br>**Collection of data for analysis:**<br>Collection of information, reports, documents serving as the basis for customs declaration and clearance, including clarification and verification of the sources of regulatory and legal documents. |

| | |
|---|---|
| | **Preliminary verification of the collected data**<br>The reliability and legal validity of the collected data are verified. |
| **Phase 2: Initiation, Conduct, Completion, and Documentation of the Analysis** | |
| **Stage 2: Conducting the Economic Analysis** | **Determining the analytical methods:**<br>traditional or economic mathematical methods.<br>**Conducting the economic analysis:**<br>Calculations are performed and the results are evaluated; relationships and interdependencies among influencing factors are examined; the impact of risk criteria is determined; and the results are summarized. |
| **Stage 3: Completion of the Economic Analysis** | **Completion of the analysis and documentation of the results:**<br>preparation of a report;<br>evaluation of the results;<br>formulation of conclusions. |
| **Phase 3: Implementation of the Results in Practice** | |
| **Stage 4: Management and Implementation** | **Making management decisions:**<br>Forecasting, substantiating management decisions, developing recommendations.<br>**Implementation of the results in practice:**<br>Strengthening customs control based on the recommendations; applying the experience gained and potential opportunities in practical activities. |

*Source: developed by the author.*

From this perspective, **scientifically substantiating the stages of organizing economic analysis in the customs sector and ensuring their interrelationship** is an important condition for improving the effectiveness of the analysis.

The international legal basis for organizing customs control on a risk basis using the results of analysis was laid by the International Convention on the Simplification and Harmonization of Customs Procedures, which for the first time systematically established the principles of selective customs control and simplified customs clearance; its revised version elevated audit-based control to the level of an international standard [7]. Customs audit is understood as the verification, after the release of goods, of the accuracy of the information contained in customs declarations and of the trader's compliance with customs legislation through an examination of its commercial records, accounts, and information systems [8]. The World Customs Organization's guidelines divide the audit process into seven stages: development of audit programmes, identification of potential audit subjects, risk-based selection of the entity, preparation for the audit, conduct of the audit, completion of the audit, and evaluation of results with subsequent control [9].

Depending on each country's legislation, administrative system, and fiscal policy, the internal structure and number of stages of the customs audit process vary (Table 2).

**Table 2. Customs Audit Processes in Selected Countries**.

| Country | Audit Process | Content of the Stages |
|---|---|---|
| **Japan** | 4 stages | – Audit preparation;<br>– Examination of documents and accounting records;<br>– On-site examination/interview at the enterprise;<br>– Documentation of results and corrective measures. |

| Country | Audit Process | Content of the Stages |
|---|---|---|
| **United States** | 4 phases | – Risk and data analysis;<br>– Determination of audit scope and preliminary assessment;<br>– Examination of documents, internal controls, and transactions;<br>– Identification of deficiencies, documentation of findings in an official report, and development of a plan to correct identified errors. |
| **Russia** | 3 stages | – Preparation and initiation of the audit;<br>– Conducting the customs inspection;<br>– Decision-making and implementation of measures based on the results. |
| **China** | 3 stages | – Preparation for the audit and selection of the audit subject;<br>– Examination of accounting records, documents, and goods;<br>– Documentation of results and implementation of corrective measures. |
| **Uzbekistan** | 4 phases (or 8 stages) | – **Development of the audit programme** (Stage 1: selection of the audit form and preparation of the control questionnaire);<br>– **Notification of the entity about the audit** (Stage 2: decision to conduct the audit; Stage 3: electronic notification; Stage 4: submission of the results of the accounting examination by the authorized person to the customs authority);<br>– **Conducting the audit** (Stage 5: on-site audit; Stage 6: desk-based audit);<br>– **Documentation of the results** (Stage 7: preparation of the audit report and conclusion; Stage 8: issuance of a requirement to eliminate deficiencies identified based on the audit results). |

*Source: compiled by the author.*

In the scholarly literature, Widdowson and Preece proposed a six-stage methodology that proceeds from audit planning and analysis of the trader's internal control system, through internal-control and substantive testing, to the review of issues, recommendations for improving compliance, and reporting [10]. Badmaeva likewise distinguishes six stages, from selection and preparation to follow-up control and the categorization of foreign trade operators based on the information obtained [11]. Azizov, drawing on the Chinese "four-in-one" approach that combines risk analysis, organizational audit, trade investigation, and organizational management, emphasizes the accuracy of risk indicators as a condition for audit quality [12]. However, these studies pay limited attention to how the results of economic analysis can be systematically linked to the selection of audit objects and the choice of audit type.

From this perspective, it is appropriate to review the existing legislation in order to further improve customs procedures and eliminate outdated provisions, legal gaps, and norms that lack effective implementation mechanisms.

**The objective of the article** is to scientifically substantiate an analysis-based customs audit model and to identify its potential for reducing the administrative burden on business entities, ensuring the targeted use of customs control resources, and improving the collection of customs payments.

**Based on the objective of the study, the following research tasks were identified:**

to examine the theoretical and international foundations of modern customs audit;

to explain the substance of pre-audit analysis;

to identify the potential for using economic analysis indicators in the selection of audit objects;

to substantiate the functional differences between comprehensive, targeted, and individual audits.

## 2. Materials and Methods

The research methodology is based on a systematic approach. Customs audit was considered not as a separate control measure, but as a single system encompassing the collection of customs data, economic analysis, risk identification, and the making of control decisions.

The following methods were used in the research:

- **Systems analysis method:** to study the stages of customs audit (selection, preparation, conduct, and evaluation of results) as a single system;
- **Comparative analysis method:** to compare the functional characteristics of desk-based and field (on-site) audits, as well as comprehensive, targeted, and individual audits;
- **Economic-statistical analysis:** to assess indicators such as foreign trade turnover, goods value, customs payments, number of declarations, and the dynamics of errors and deficiencies;
- **Risk analysis:** to sort participants in foreign economic activity by level of control;
- **Documentary analysis:** to study the mechanism for cross-checking customs declarations, invoices, tax invoices, accounting documents, and other data;
- **Process approach:** applied to study the audit as a continuous process "from selection to outcome."

The legal and regulatory basis of the research is the Regulation "On the Procedure for Conducting Customs Audit," approved by Resolution No. 700 of the Cabinet of Ministers of the Republic of Uzbekistan dated November 6, 2025.

The World Customs Organization's Risk Management Compendium is also of important methodological significance at the international level. It provides risk assessment, profiling, and selectivity tools for identifying high-risk cargo, passengers, and means of transport, as well as the risk management process.

## 3. Results

### 3.1. Scientific and practical significance of pre-audit analysis

Based on an analysis of audit processes in Uzbekistan, the study proposes introducing a new, separate stage that takes place before an official notice is sent to customs audit subjects (that is, before the formal audit begins). This stage would give the subject the opportunity to voluntarily correct errors it has identified itself.

This pre-audit analysis, as a new preparatory stage, in turn enables the subject to eliminate existing shortcomings in its activities, bring its accounting records into order, conduct a self-review (internal inspection), and correct errors and deficiencies, while taking into account the legal consequences of a negative audit [13]. In this way, relief and convenience are created for them.

At the pre-audit analysis stage:

- **Data collection and analysis:** the necessary data are collected based on the period and objectives to be covered by the audit;
- **Risk factor assessment:** risk factors in foreign economic activity are assessed on the basis of the collected data;
- **Identification of preliminary errors and deficiencies:** preliminary errors and deficiencies that constitute violations of customs legislation are identified.

Developing this provision further from a scientific perspective, pre-audit analysis can conventionally be divided into four steps:

**Step 1 – Data compilation.** Foreign trade declarations, the HS (Harmonized System) code of the goods, customs value, quantity of goods, breakdown by country, customs payments, privileges, preferences, and other data are gathered.

**Step 2 – Economic analysis.** The value, volume, price, and dynamics of goods, their structural changes, and the interrelationships among foreign trade operations are examined.

**Step 3 – Risk assessment.** The identified discrepancies and trends are assessed from the standpoint of the likelihood of a violation of customs legislation.

**Step 4 – Selection of audit type.** Depending on the nature of the risk, a comprehensive, targeted, or individual form of audit is selected.

Thus, pre-audit analysis should be regarded not merely as the "preparatory part" of an audit, but as its analytical decision-making mechanism.

### 3.2. Certain issues arising in the conduct of customs audit

In Uzbekistan, the institution of customs audit was introduced as a separate control instrument in 2021, drawing on the experience and methodological foundations of developed countries in organizing customs audit in line with international standards [14].

**Table 3. Results achieved after the introduction of the customs audit institution in Uzbekistan.**

| Year | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 (9 months) |
|---|---|---|---|---|---|---|---|
| **Number of customs audits** | | 37 | 385 | 653 | 649 | 603 | 359 |
| **Audit outcome:** | **Negative** | 8 | 37 | 138 | 167 | 104 | 69 |
| | **Positive** | 29 | 348 | 515 | 482 | 499 | 290 |
| **Effectiveness of customs audits (additional payments identified)** | | 0,05 UZS billion | 5,4 UZS billion | 31,2 UZS billion | 131,3 UZS billion | 35,9 UZS billion | 15,7 UZS billion |

*Source: compiled by the author.*

Customs audit was established to facilitate foreign trade, to keep carriers from waiting at the border, and to operate a risk-based analytical mechanism after goods are released for free circulation in the domestic territory (that is, after import clearance).

The audits carried out show that, year by year, honest business conduct is becoming increasingly important to entrepreneurs, and that respect for the law and compliance with it are on the rise (see Table 3).

However, despite the opportunities created, some entrepreneurs still fail to pay customs duties, evade payment, or violate current legislation. To clarify the reasons, a survey was conducted among entrepreneurs. It showed that the form of customs audit is narrow in scope, consisting only of desk-based and field audits. It also showed that there are no targeted (focused) audits covering separate areas of business activity within one or two specific tasks, nor individual audits covering a single customs declaration filed after the goods were released for free circulation (cleared for import).

Under the procedure currently in force in Uzbekistan (Resolution No. 700 of the Cabinet of Ministers of the Republic of Uzbekistan dated November 6, 2025), customs audit is conducted in two forms: field and desk-based.

In our opinion, it is appropriate to divide the audit forms into types (see Table 4). In this case, targeted and individual audits would be introduced as rapid, narrow-scope forms of inspection.

**Table 4. A new classification of customs audit types in Uzbekistan**.

| Comprehensive (systematic) | Targeted (focused) | Individual |
|---|---|---|
| Covers all tasks of the authorized person's activity over a given period. | Covers separate area(s) of activity, within one or two specific tasks. | Covers a single customs declaration filed for goods released for import. |

| Comprehensive (systematic) | Targeted (focused) | Individual |
|---|---|---|
| Desk-based: 10 working days<br>Field: 30 working days | Desk-based: 5 working days<br>Field: none (desk-based only) | Desk-based: 5 working days<br>Field: none (desk-based only) |

*Source: developed by the author.*

Because the deadlines for comprehensive audits should be kept the same as the desk-based and field audit deadlines in the current regulation, a separate, accelerated 5-day deadline should be introduced for the "short" types, namely targeted and individual audits. In this way, because the scope of the audit object is narrow, such inspections can be separated from the lengthy comprehensive audit process and completed more quickly (see Table 5).

**Table 5. Proposals for improving the current customs audit procedure in Uzbekistan**

| Audit type | Desk-based form | Field form | Status under current legislation |
|---|---|---|---|
| Comprehensive (systematic) | 10 working days | 30 working days | Rule currently in force |
| Targeted (focused) | 5 working days | Desk-based only | Proposed rule |
| Individual | 5 working days | Desk-based only | Proposed rule |

*Source: developed by the author.*

### 3.3. Existing issues in the processes of preparing for a customs audit and selecting the subject

The research results show that the effectiveness of modern customs audit should be determined not by an increase in the number of audits, but by the quality of selecting the right audit object.

Today, the subjects to be audited (authorized persons) are selected through the "Customs Audit" automated software system of the Uzbekistan Customs Service.

Statistical analysis shows that, as a result of non-payment of customs duties by "dishonest" entrepreneurs, the number of criminal and administrative cases initiated rose threefold, or by 52 cases, from 26 in 2025 to 78 in the first 9 months of 2026. The identified shortfall doubled, from UZS 20 billion in 2025 to UZS 40 billion in the first 9 months of 2026 (see Table 6).

**Table 6. Violations identified as a result of responses to international inquiries sent in connection with customs audit in Uzbekistan**.

| Year | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 (9 months) |
|---|---|---|---|---|---|---|---|
| **Number of inquiries sent** | | 954 | 743 | 955 | 975 | 390 | 489 |
| **Responses received** | | 388 | 432 | 632 | 524 | 146 | 438 |
| **Amount of discrepancy identified** | | 33,1 UZS billion | 11,1 UZS billion | 17,3 UZS billion | 17,4 UZS billion | 19,9 UZS billion | 40 UZS billion |
| **Violations identified** | **Criminal** | 4 | 13 | 31 | 44 | 11 | 18 |
| | **Administrative** | - | 7 | 30 | 40 | 15 | 60 |

*Source: compiled by the author.*

In our opinion, it is appropriate to improve the system for selecting customs audit subjects under the current procedure (where, through the "Customs Audit" system, subjects are selected when there are separate grounds for a desk-based or field audit), bringing it into line with international standards, and to develop clear selection criteria and a clear selection procedure for the "Customs Audit" automated software system (see Table

7).

In addition, to increase transparency in customs audit, the subjects selected should be published on the website of the Customs Committee.

**Table 7. Proposal on the system for selecting the subjects (authorized persons) to be subjected to customs audit.**

| № | Scheduled selection | Unscheduled (extraordinary) selection |
|---|---|---|
| 1. | Persons who have not been audited for 3 years | High risk levels identified by the risk management system |
| 2. | Persons with a high volume of foreign trade turnover | Mismatch with data from foreign countries |
| 3. | Persons holding authorized economic operator status | Suspicion based on the results of control under Article 188 of the Customs Code |
| 4. | Persons for whom errors or deficiencies were identified and additional payments were assessed | Inconsistency in the results of interagency inquiries |
| 5. | Persons randomly selected by the system | - |

*Source: developed by the author.*

Moreover, in the traditional approach the priority question is "whom should we inspect?", whereas in the analysis-based approach the question that comes first is "in which subject or transaction is the risk of a customs law violation high, and what data confirm this risk?"

The WCO's approach to post-clearance audit also stresses that audit is linked to the risk management strategy and that audit results are used in determining future control.

Therefore, it is appropriate to organize customs audit in the following closed cycle: Data → economic analysis → risk assessment → selection of the audit object → audit → evaluation of results → updating of the risk profile → subsequent control.

The key feature of this cycle is that the audit result is not the end of the process but becomes a new source of data for further analysis.

For this purpose, it is appropriate to introduce a mechanism for assessing the activity of the audit subject (scoring) as part of the following selection system (see Table 8).

**Table 8. Proposal on the system for assessing the subjects (authorized persons) to be subjected to customs audit.**

| № | Assessment criterion | Maximum score |
|---|---|---|
| 1. | Additional customs payments assessed as a result of the audit (full score if none were assessed) | 40 |
| 2. | Full payment of the additionally assessed amounts before the end of the audit | 40 |
| 3. | Results of audits conducted over the previous 3 years | 10 |
| 4. | The entrepreneurial entity's level in the sustainability rating | 15 |
| 5. | Existence of unpaid arrears from previously identified violations | 5 |

*Source: developed by the author.*

It is appropriate to improve customs audit on the basis of the following mechanism: if the audit subject's performance scores 50 points or more, a positive assessment and incentive measures apply; if it scores below 50 points, a negative assessment and restrictions are introduced. For example:

Clearly defined incentive measures for an authorized person whose performance is assessed positively at the end of the audit:

- **Reduction of the risk level:** taken into account in the "categorization module" of the

risk management system as a criterion that lowers the risk level;

- **Increase in the sustainability rating:** taken into account as an additional indicator in raising the entrepreneurial entity's sustainability rating;
- **Reduction of the security amount:** when the primary form of security is used (deposit to the customs authorities' deposit account) for customs payments, the possibility of providing security in a reduced amount is granted.

One-year restrictions imposed on an authorized person whose performance is assessed negatively at the end of the audit:

- applying forms of customs control under the "red lane" procedure;
- mandatory requirement of security for the full amount of payments and interest in the case of deferred or installment payment;
- taking this into account as an additional indicator in lowering the sustainability rating;
- placing the foreign economic activity participant in the "high risk level" category;
- restricting the placement of goods in its own warehouse;
- collecting additionally assessed payments by undisputed procedure.

**3.4. Issues in determining the list of customs audit subjects**

It is appropriate to compile a simplified list by excluding from the list of audit subjects those persons who have no legal right of ownership of the goods and who take part in the clearance process only through operations such as temporary storage, packing, and wrapping: persons storing goods at places other than customs warehouses, customs warehouse owners, duty-free shop owners, and free warehouse owners. It is also appropriate to add to this list customs brokers, who are directly and indirectly connected with audit processes.

**3.5. Analytical logic of comprehensive, targeted, and individual audit**

A comprehensive audit covers all tasks of the subject's activity in the customs sphere over a given period.

By expanding the forms of customs audit, the study proposes limiting targeted audit to a particular area or tasks, and conducting individual audit on a particular customs declaration.

This approach can be linked to the risk level:

- Low risk → individual analysis and desk-based control
- Medium risk → targeted audit
- High and complex risk → comprehensive audit

In this way, the choice of audit type turns from a subjective choice into an analytical decision.

For example, if a discrepancy in customs value is found on a particular declaration, conducting an individual or targeted audit before inspecting the entire enterprise's activity may save resources.

If, during analysis, several interrelated risks are identified in customs value, HS (FEA commodity nomenclature) code, privileges, preferences, and declaration data, a transition to comprehensive audit may be justified.

It is also provided that, if additional risks are identified during a targeted or individual audit, it is possible to move to a comprehensive audit.

**3.6. The "consultant-auditor" principle: moving from control to prevention**

One of the important aspects of modern customs audit is to view the entrepreneur not merely as a subject committing violations, but as an economic entity interested in complying with customs legislation.

In the study, the "consultant-auditor" principle is recommended as a scientific novelty: giving the authorized person the opportunity to correct, on its own, the errors and deficiencies identified by the customs authority official.

The practical significance of this approach is that the audit result does not end with the assessment of additional payments.

The auditor may give advice and legal explanations on completing declarations, HS code, customs value, customs payments, tariff preferences, privileges, accounting, and other matters.

This mechanism can serve to increase the entrepreneur's voluntary compliance and law-abiding conduct.

The WCO also notes that risk-based post-clearance audit, together with the targeted allocation of resources, can form a cooperation model that encourages traders to comply fully and voluntarily with the rules.

**3.7. Evaluating audit results and feeding them back into the risk profile**

The study provides that, based on audit results, the authorized person's performance is assessed as positive or negative.

For this, indicators are used such as additionally assessed customs payments, whether they have been paid, previous audit results, the entrepreneurial entity's sustainability rating, and its arrears status.

For positively assessed subjects, incentives are provided relating to lowering the risk level, raising the sustainability rating, and, in some cases, reducing the amount of security for customs payments.

For negatively assessed subjects, measures to strengthen control for a certain period are provided.

The scientific significance of this approach is that the audit result becomes input data for the next risk assessment.

That is: Audit → result → subject's compliance level → risk profile → intensity of subsequent control.

The WTO also provides for using post-clearance audit results in risk management, where possible.

## 4. Discussion

The results obtained show that, through economic analysis, the four stages of organizing customs audit have practical significance.

The research results show that the customs audit model proposed for Uzbekistan is consistent in substance with the main trends in international customs administration.

The first trend is the shift from border control to audit-based control.

Under the WCO's Kyoto Convention, the customs control system is required to incorporate audit-based control. The WCO links customs control to the selection of persons and goods on the basis of risk analysis.

The second trend is risk-based selectivity.

The World Trade Organization's Trade Facilitation Agreement provides for concentrating control on high-risk consignments and releasing low-risk consignments more quickly. Selection criteria may also be based on data such as the commodity code, the value of the goods, the country of origin, and the trader's compliance history.

The third trend is the use of digital data.

The WCO Data Model aims to provide a standardized and reusable data structure in global foreign trade [15].

The fourth trend is the impact of audit results on future control.

When customs audit is organized not as a one-time inspection but as a mechanism that continuously updates the risk profile, the efficiency of using control resources can increase.

In addition, the following aspects of the proposals put forward here would further improve the current procedure. In particular:

**Clear criteria for the concept of "discrepancy."** How much deviation in which indicators counts as a "discrepancy"? Setting a materiality threshold prevents the system from burying entrepreneurs under excessive notifications.

**Legal status of the notification.** Is an automatic notification a document that gives rise to legal consequences, or a communication of an informational nature? What is the period for voluntary correction? What consequence arises after this period expires?

**Incentive for voluntary correction.** It should be clearly defined that if an entrepreneur corrects errors voluntarily, administrative liability will not be applied to them or will be mitigated.

From this perspective, the author proposes the following scheme, "Stages of analysis-based customs audit" (Table 9).

**Table 9. Sequence of stages in conducting customs audit of imported goods based on economic analysis (SCHEME).**

| | | | |
|---|---|---|---|
| **Phase 1: Pre-audit preparation** | | | |
| **Stage 1:** **Pre-audit analysis steps:** | **Scheduled selection:** | | **Unscheduled selection:** |
| | **Who will be audited and on what criteria they are selected** | | |
| | Not audited within 3 years | | High risk level |
| | High turnover volume in one year | | Mismatch in foreign inquiry results |
| | Authorized economic operators | | Suspicion based on control results |
| | Persons with additional payments assessed | | Mismatch in domestic inquiry results |
| | Random selection by the system | | |
| | Subjects: declarant, carrier, customs broker, importer-exporter, consignee (consignor), purchasers of goods, authorized economic operators, authorized persons with financial and legal obligations, and others. | | |
| | **Determining the type and form of audit** | | |
| | **Desk-based** *(without visiting the subject's workplace and premises)* | | **Field** (with a visit to the subject's workplace and premises) |
| | **High risk level** | **Medium risk level** | **Low risk level** |
| | Comprehensive (systematic): all areas of activity over a given period | Targeted (focused): specific areas over a given period | Individual: within a single customs declaration (CD) |
| | data are collected and analyzed; | | |
| | risk factors are assessed in the customs declarations that have been cleared; | | |
| | preliminary errors and deficiencies that have been made are identified. | | |
| **Stage 2:** **Decision-making** | The customs authority conducting the audit confirms it by a decision to conduct the customs audit. | | |
| **Stage 3:** **Pre-audit check** | For preparation for the audit of the selected subject (authorized person), a check of the reliability of the pre-audit data is carried out. | | |
| **Phase 2: Notification about the audit and allowing the subject to correct its deficiencies** | | | |

| | | |
|---|---|---|
| **Stage 4: Notifying the subject** | A notice of the customs audit is sent to the subject (via the personal account in the "Customs Audit" system, by mail (registered letter), or in person). | |
| | **10 working days in advance** | **5 working days in advance** / **3 working days in advance** |
| **Stage 5: Self-review** | An internal accounting or audit review is carried out; | |
| | The preliminary deficiencies presented by the customs authority are corrected; | |
| | The review results are submitted to the customs authority (electronically or on paper). | |
| **Phase 3: Conduct of the audit by the customs authority:** | | |
| **Conducting the customs audit** — **Stage 6:** | **Conducting a comprehensive (systematic) audit:** | |
| | **within 10 working days (desk-based)** | **within 30 working days (field)** |
| **Stage 7:** | **Conducting a targeted audit** | |
| | **within 5 working days** | - |
| **Stage 8:** | **Conducting an individual (additional) audit** | |
| | **within 3 working days** | - |
| **Phase 4: Formalizing results and correcting identified deficiencies** | | |
| **Stage 9: Completing the customs audit** | A report is prepared through the "Customs Audit" system; | |
| | An audit findings act is prepared and sent to the subject (personal account in the "Customs Audit" system, by mail, or in person). | |
| **Stage 10: Correcting deficiencies** | If, at the end of the customs audit, there are discrepancies and/or errors that caused arrears in customs payments, a demand for their correction is sent to the subject. | |

*Source: developed by the author.*

We can see the difference between the current procedure and the proposed model in the following scheme (see Table 10).

**Table 10. Scheme of conducting the customs audit.**

| Current legislation | Changes proposed in the study |
|---|---|
| **4 phases (8 stages)** | **4 phases (10 stages)** |
| **Drawing up the audit program** (Stage 1: the form of audit is chosen and a control questionnaire is drawn up) | **Pre-audit preparation** (Stage 1: scheduled or unscheduled selection of the audit subject, determining the form of audit (targeted, individual, comprehensive), assessing risk factors, selecting the form of audit, identifying preliminary errors and deficiencies; Stage 2: deciding to conduct the audit; Stage 3: conducting a pre-audit check) |
| **Notifying the subject about the audit** (Stage 2: a decision to conduct the audit is made; Stage 3: an electronic notice is given; Stage 4: the authorized person submits the results of an accounting review to the customs authority) | **Warning about the audit and allowing deficiencies to be corrected** (Stage 4: notifying the subject about the conduct of the audit; Stage 5: conducting an internal accounting or audit review, the audit subject independently correcting the preliminary errors and deficiencies pointed out by customs officers, and submitting the review results to customs) |
| **Audit inspection** (Stage 5: field audit; Stage 6: desk-based audit is conducted) | **Conducting the audit** (Stages 6, 7 and 8: carried out within the deadlines set according to the type of audit) |
| **Formalizing the results** (Stage 7: act of findings and conclusion; Stage 8: demand to correct deficiencies based on the audit result) | **Formalizing the results and correcting identified deficiencies** (Stage 9: report and act of findings; Stage 10: demand to correct deficiencies based on the audit result) |

*Source: developed by the author.*

The principal feature of this model is that the result of control becomes data for new analysis. The distinguishing aspect of the article is that it proposes these approaches on the basis of international experience and practice.

On the basis of the research results, the following scientific novelties were formulated:

- **First,** a concept of linking the selection of the customs audit object not only to legal or administrative criteria, but also to the results of economic analysis of foreign trade operations;
- **Second,** a scheme for conducting customs audit in 6 phases, in which the content of pre-audit analysis is improved on the basis of the sequence "data collection — economic analysis — risk assessment — identification of preliminary errors and deficiencies — selection of audit type," followed by the stages of decision and preparation, warning the entrepreneur, the entrepreneur's self-review, conducting the audit, and formalizing its results;
- **Third,** introducing the practice of scheduled and unscheduled selection in the system for selecting the subjects (authorized persons) to be audited;
- **Fourth,** a new description of audit types: functionally linking comprehensive, targeted, and individual customs audits to the risk level;
- **Fifth,** shortening audit deadlines and setting a deadline for each type of audit;
- **Sixth,** developing criteria for assessing the performance of the authorized person based on customs audit results;
- **Seventh,** incentivizing business entities that are positively assessed on the basis of customs audit results (those that have fully complied with legal requirements), and imposing restrictions on the subsequent foreign trade operations of business entities that have not fully complied with legal requirements;
- **Eighth,** updating and revising the list of audit subjects is proposed.

In addition, the "consultant-auditor" principle has been scientifically substantiated as an institutional mechanism that strengthens the preventive function of customs control.

The scientific novelty of the article is that a new model of economic analysis is proposed:

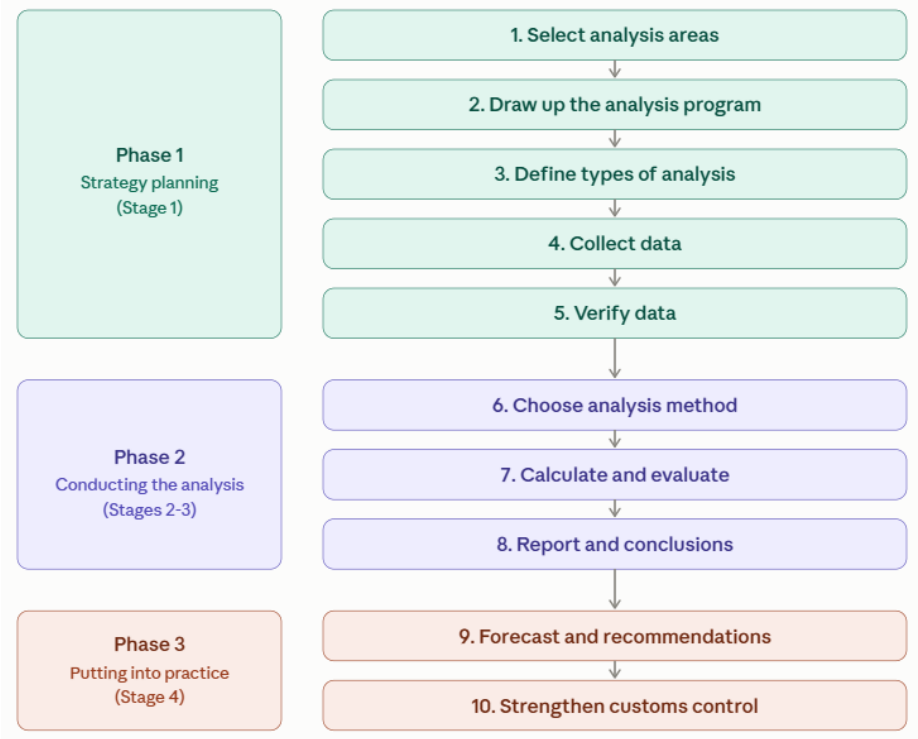



**Figure 6. A new model of economic analysis**

*Source: developed by the author.*

The new model of conducting customs audit proposed in the study is presented in Figure 7.

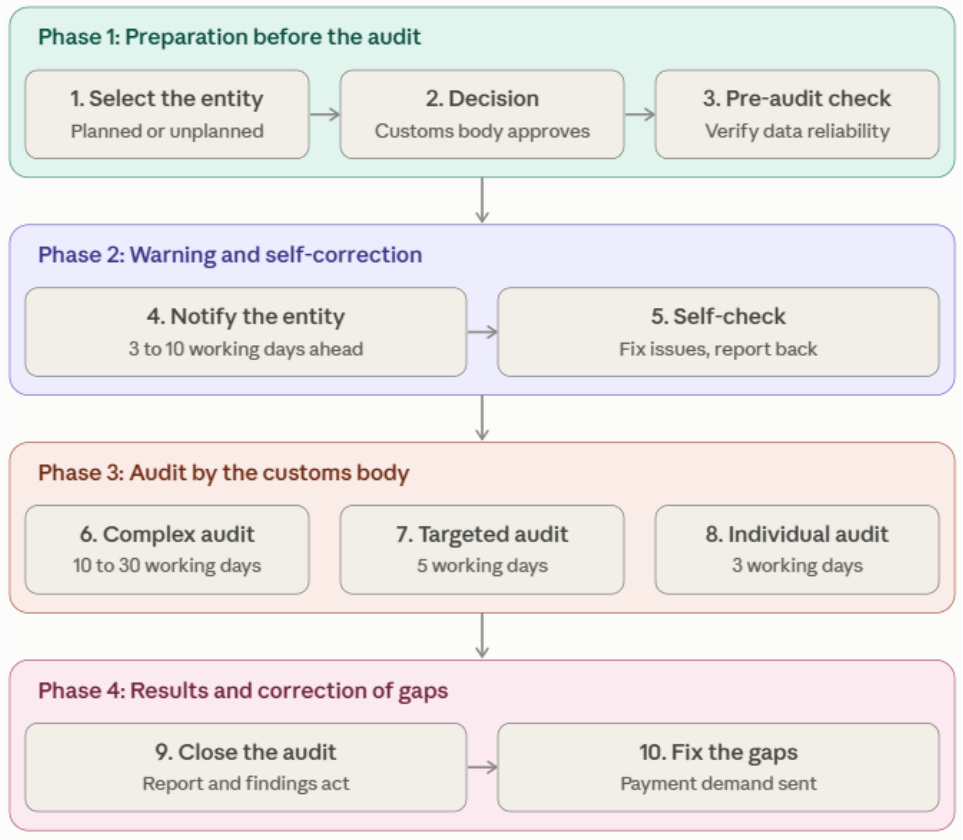



**Figure 7. A new model of conducting customs audit**

*Source: developed by the author.*

## 5. Conclusion

According to the research results, the effectiveness of modern customs audit can be determined less by its inspection function than by the degree to which its analytical, preventive, and risk management functions are integrated.

A comparison with international practice shows that risk-based post-clearance audit makes it possible to combine trade facilitation and stronger customs control not as conflicting goals, but as two sides of a single system.

The World Trade Organization's Agreement on Trade Facilitation (the agreement on simplifying trade procedures) also provides for using post-clearance audit as a tool for faster release of goods and for ensuring risk-based control.

We believe it is appropriate to study the best foreign practice in organizing and conducting customs audit and to analyze the opportunities for applying the achievements of their methodologies in Uzbekistan. This will provide a basis for drawing the relevant conclusions.

In our view, the institution of customs audit, aimed at developing customs audit, creating a favorable environment for business entities, ensuring the openness of inspection processes, and ensuring the inevitability of punishment for violations, should be improved with the following in mind:

- **First,** developing a system for selecting authorized persons, since in practice and in legal documents no procedure has been developed for the subjects undergoing audit (authorized persons) based on risk criteria;
- **Second,** conducting customs audit in scheduled and unscheduled forms;
- **Third,** dividing customs audit into comprehensive, targeted, and individual types (forms);
- **Fourth,** introducing the practice of openly presenting the assessment criteria and

the inspection results by business entity;

- **Fifth,** introducing a system of incentives for business entities positively assessed on the basis of customs audit results (those that have fully complied with legal requirements): simplified clearance, a low-risk category, easier terms for obtaining AEO status, deferred or installment payment of duties, and the possibility of storing goods in their own warehouse;
- **Sixth,** setting restrictions on the subsequent foreign trade operations of business entities negatively assessed on the basis of customs audit results (those that have not fully complied with legal requirements), except for those that have voluntarily corrected their deficiencies;
- **Seventh,** full automation, without the human factor, of the selection of audit subjects and the allocation of auditors in the "Customs Audit" automated information system (AIS);
- **Eighth,** organizing work to further strengthen cooperation between customs authorities and entrepreneurs by providing appropriate advice and legal explanations, based on the "consultant-auditor" principle;
- **Ninth,** when additional information is needed, introducing the novelty of conducting audits at the inspected person's counterparties and banks, and of using documents provided on a confidential basis.

In such a system, the excessive control burden on lawful entrepreneurs is reduced, while the analytical and control resources of customs authorities are directed more toward high-risk operations. In this sense, analysis-based customs audit emerges not only as an instrument of fiscal control but also as a mechanism for improving the business environment, increasing voluntary compliance, and facilitating foreign trade.

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