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Importance of customs tariff regulation for the
development of modern international trade

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ABSTRACT

Customs has existed for centuries and is a structural element of every country in the world. Customs activity with the development of trade directly connected.

the formation of common customs spaces and despite the reduction of customs barriers, the role of national customs services does not diminish, but on the contrary. Customs is the protection of national sovereignty, the protection of expatriate opponents. Additionally, not only the flow of legal goods, but also the flow of narcotic and psychotropic substances, weapons, toxic and radioactive waste, and dirty money. In this regard, the number of tasks facing the world's customs services does not diminish, but is constantly expanding and expanding. For example, the problem of money laundering has arisen in times of customs practice, so the custom business plays an extremely important role in the development of the world economy. In a globalizing world, gradual decline in customs tariffs affects the economic and political issues that directly affect international trade.

In this research i try to study importance custom and custom tariff in the world and show how custom tariff regulations is crucial nternational trade all over the world.

INTRODUCTION

The main purpose of this diploma work is the emphasizing the importance of customs tariffs for development of world economy. Firstly I would give information about custom generally. Customs is usually a customs policy and its implementation mechanism. Customs policy is, in turn, a lot to protect the national economy from the negative impact of external competition, foreign trade in order to create conditions for its effective development as complex measures to regulate exchange. This is a key element of the implementation mechanism customs service. Customs has existed for centuries and is a structural element of all states. Customs activity connects directly with the development of trade.

The combination of the great importance of customs and tariff policy for the development of international trade have a great importance on emergence of new directions . All economic policies forward to the interests of increasing the benefits from expanding global economic wave. We would like to remind that all of one country uses the tools of customs and tariff policies in one or the other, which solves most of the major socio-economic problems, especially those that go beyond import-export activities, especially these are reform and modernization of

the economy. Promoting domestic prices to a certain level, encouraging the growth of sectors in the future, renewing the revenue side of the budget.

I have given information about features of Azerbaijan as well as foreign markets in my diploma work. Russia has great share international trade of Azerbaijan. So, Over the past twenty years, Russia has taken important steps to establish a system of customs and tariff regulation in line with international standards and rules. Today, however, Azerbaijan is faced with difficulties in moving to an innovative development model, diversifying economies and turning to exports and strengthening national competitiveness between market players. The implementation of this economic policy requires the use of measures in the area of state traditions and tariff regulations.

For Azerbaijan, integrating into the world economy and accustomed to the activities of multilateral economic organizations that determine the behavior of participants in international trade, knowledge of the modern system of customs and tariff regulation and trends of its development is of practical interest. This is important from the point of view of ensuring that the behavior of Azerbaijan players match to the generally recognized rules in the world market.

Deeply, analysis of the foreign and Russian practice of customs and tariff regulation as well as of the international legal foundations for this activity is useful in connection with the intensification of work on the establishment of the Customs Union of Russia with Kazakhstan and Belarus. I have highlighted more questions and problem solving about tariff regulation In world experience as well as Azerbaijan.

CHAPTER 1. CUSTOM - TARIFF REGULATIONS AS A MAJOR INSTRUMENT OF TRADE POLICY

1.1 ROLE AND IMPORTANCE OF CUSTOM -TARIFF REGULATION IN DEVELOPMENT OF INTERNATIONAL TRADE.

Due to the fact that most of the regulatory direction of the foreign economic activities of the state focus on the protection of the internal market from the dangerous effects of foreign competition . These issues are mainly realized by tariff regulation of foreign economic activities. Tariff regulation is considered to be both traditional and at the same time actively used for the regulation of foreign economic activity. Tariff regulation is realized by determining import and export duty rates on goods, and the state control foreign trade activities, in other words, foreign trade by increasing these rates over appropriate time. Tariff Regulation ensure the protection of national economic security, the protection of the public rules , the life and health of people, the moral and spiritual values of the society, as well as the payment of the state budget revenues by obtaining customs payments at the customs border of the country. The major aim of tariff regulation of foreign economic activity are following:

- Increase the product structure of imports within the country;

- Ensure a suitable percentage of the import and export of commodities, currency revenues and expenses within the country;
- Found effective regulation over the import and export of currency assets to the country's customs fields;
- Increasing in the production and consumption structure of goods in the country Suitable condition for entrepreneurship;
- To save the country's economy from the negative impact of external competition;
- Enabling effective integration of the country's economy with the world economy.

Custom tariff regulation is the main instrument of regulation for contemporary state - trade relations . There are some major directions in tariff setting that affect the meaningfulness of the tariff. These are following;

- directions for the selection of types of custom duties,
- the formation of the tariff structure,
- the progress of the tariff classification instructure,
- the methods of determining the source of the imported commodity for the purpose of keeping customs duties.

The economic role of the customs tariff depends on the fact that the fees affect the cost of the goods and protect the national market, the capital accumulation, the separate economy has a profound impact on the norms of profit and the pace of production, and balances production in national and international conditions.

For example, the Law of the Republic of Azerbaijan "On Customs Tariff" establishes the rules for forming and applying the customs tariff, which is an important means of state regulation of foreign trade, as well as the rules for levying duties on goods passing through the customs border of the Republic of Azerbaijan by ensuring effective communication of the internal market with the foreign market in the Republic of Azerbaijan. The law defines the customs tariff as follows:

Tariff- is the sum of rates of systematized customs duty applicable to commodities exported from the customs border of the state and corresponding to foreign economic activity. Customs tariff generally performs the following basic functions:

- Forms optimal commodity structure of import through differentiation of duty rates for imports of various goods;
- Affects the economic outcomes of social services and business activities, as an integral part of the pricing mechanism;
- defends separate national sectors of the economy where foreign competition can have a significant impact;
- to facilitate active foreign trade policy, to exert pressure on the opposite side during trade negotiations to facilitate export of goods to the markets, to create free trade zones, customs unions;
- optimizes the rates of imports and exports, foreign exchange expenses and receipts, and creates favorable trade balance.

The pragmatic role of the customs tariff (the creation of a value barrier for the value of imported goods) is more noticeable. This role is different in commodities. Some are less significant on some (raw materials, some types of semi-finished products) and others (ready-made industrial products and agricultural goods) are very important. Customs Duty - Important condition of such import and export is that the commodities are not justified by customs authorities when importing or exporting goods to the customs territory of the country.

Customs duties realizes three main functions:

1. Fiscal function. This function applies both to import and export duties as they are part of the state budget revenue items

they speak. The essence of this function is to involve some of the physical and legal entities' revenues into the state treasury to ensure public spending. Collection of funds for the implementation of public programs in the state budget is carried out through this function.

2. Protecting function. This function applies to import duties, as they help protect the domestic producers from unwanted foreign competition. The main reason for the increase in import duties to protect the domestic market comes from low domestic competitiveness. At the same time, turning the country away from foreign goods can create serious problems not only for economic security but also for national security.

3. Balance function. This function applies to export duties, as with the help of which domestic prices prevent the export of goods below world prices for some reason.

The customs value of the commodity is the value used for the following purposes.

- For commodity deduction;
- Foreign economic relations and customs statistics, state regulation of trade and economic relations, including currency control of foreign economic operations;
- Measures to implement bank accounts in this area.
- The customs value is calculated in several ways and the same methods
- are as follows:
- the transaction value of the commodities brought;
- at the deal price of the same goods;
- the transaction value of identical goods;
- by collecting value;
- by deducting value;

- by reserve method.

Customs duties apply to all border crossings. Customs duties are one of the varieties of indirect tax types that come into force with the passage of the customs border and apply to foreign trade turnover goods. Customs duties include all of the key tax features:

- payment of customs duties is also mandatory and ensured by the state power;
- customs duties are not a substitute for the service provided and shall be held individually;
- receipts from customs payments are not intended to cover specific public expenditures.

In general, the role of the tariff apparatus in the regulation of the foreign economic activity of the state is infinite. Unlike non-tariff regulators, tariff regulation is essentially selected by its privacy and continuity feature.

Foreign trade regulation methods are divided into two groups - economic and administrative are divided into editing methods. Economic regulation methods are based on the application of economic instruments of trade policy - customs tariffs, taxes. From these means the state affects the economic interests of the foreign economic activity entities and, respectively, their conduct. At the same time their full operational independence is maintained. These measures are more compatible with the nature of market relations and, therefore, play a key role in regulating the FDI in the market economy. The tariff is influenced by the method of regulating the price of goods imported into the foreign trade turnover. Thus, the application of tariffs increases the value of imported goods, but keeps buyers the choice of buying expensive foreign goods or cheap domestic goods. The tariff regulation method is essentially aimed at protecting the domestic market from the harmful effects of external competition. Customs tariffs are the most important economic regulator of the FDI, and through which

the state's foreign economic exchange policy is being implemented. The tariff method of foreign trade regulation is also in line with the principles set out by the WTO's foreign trade.

After the collapse of the USSR, the situation became complicated: the territory of the country as a result of the layering of productive tubes. The fields, in particular the ready-made areas, were intertwined with each other. The collapse of the CRC caused conventional economic links to be avoided as much of the consumption of foodstuffs, furniture, dementia, and consumer goods was withdrawn from those countries. Thus, complex objective factors in demand and supply made the former Soviet economy in a difficult situation. On the one hand, there was a sharp shortage of goods, and on the other hand, technically weakened producers in the CIS countries were unable to pay off their growing public demand in a short period of time and without fail. In this case, one step in the way of opening the national economy to the outside world was to be carefully considered and analyzed, Decisions in the field of regulation have to be evolutionary and have to be smart enough to protect domestic production from destructive foreign competition. However, in practice it often took place in practice. Extremely domestic market now facing a great deal of scarcity and overlapping demands, technical and CIS countries, with a weakly organized production, are the national competition its ability to form and intensify into the world economy minimal import duties, unlike most countries in the world and began to market changes. However, almost all of Asia and Latin America the new industrial countries covered the formation of an effective domestic production and the high end of tariffs (ie domestic market - red.) in the domestic market acquisition. For example, at the end of the 80s and beginning of the 1990s, average mathematical and mid-size tariffs for processed products were 84.1% and 93.6% respectively in India (1990), China (1992) - 44.9 and

46.5 percent, Thailand (in 1993) - 47.2 and 43.7 percent, In the Philippines (1989) - 28.0 and 28.9 percent, in Indonesia (1993) - 2,03 and 25,4%, in Malaysia (1991) - 17,8 and 14,4%, in Brazil (1991) - 26.3 and 32.2% [46].

In general, customs-tariff policy reforms in the CIS countries

In the early years of all the tariff regulation and customs administration system has been liberal for its overall low efficiency. Down in the first stage

tariff rates plus tariff rates are effective and that does not allow it to be targeted it was different, with little difference and level of detail specific and combined fees. Customs control system unmanaged trademark declaration, customs value deportation, direct smuggling and other types of offenses including a number of opportunities for abuse, for a long time proved extremely fruitless.

Obviously, it is favorable for the development of imports in such a situation in the CIS countries, taking into account the whole range of factors

the crisis is exacerbated and financial resources commodity producers who have felt the sharp shortage of their market positions there were practically no opportunities to keep. The result is internal some of them were sharply stuffed with imported products, which is a lot threatened the existence of production areas. In some cases import expansion parameters provide economic hazard

It did not fit together with the wires. Customs-tariff policy is one of the functions inherent to it during the reporting period none - neither fiscal nor protective function – effective could not. Collection of import duties worsens and at the same time the goods of national producers were massively strangled in the domestic market. Tariff rates in the first years of reforms are the national economy balancing the negative and positive results of trade policies and necessary for maximizing national economic well-being

it was far from its optimal quantity. Import activity in the CIS countries as market relations develop takes on the nature of an explicit attack. Increased

Mallann's imports in real terms, the national industry and agriculture will collapse accompanied by skin tone. And the main problem is the overall import is not a bigger hedge, but a direct competition high concentration of the product. Thus, despite the globalization processes, none of the countries one from the rich arsenal of foreign trade regulators he does not hurry to recover. As practice has shown, such measures are unstable especially for developing economies with economies.

Shock liberalization generally did not produce the expected results. With that Even so, developed countries are also getting new markets for themselves by putting pressure on emerging economies in their own economies defend some areas. A range of traditional arsenal of customs-tariff and non-tariff regulation financial enrichment, including by means of foreign exchange. Overtime foreign trade transactions are often foreign the level of customs duties on trade flows more influenced. In general, as the practice shows, the customs is economically viable it does not lose its importance for developed countries.

Customs regulations usually distinguish two main functions:

fiscal function aimed at forming state revenues and

defense (protective) function. Customs proteccionism is the country's economic

One of the directions of the economic policy that ensures security

is one. Modern custom protectionism is multidimensional. One

On the one hand, the customs defense of the national economy is biased (economic provocations) and adverse effects (periodic economic crises, etc.)

Protecting. The customs-tariff regulation protection function is separate

the development of trade and economic relations with the countries

available. World economy, foreign economic cooperation

This function remains in favorable conditions for development

is. It is a kind of "lying" function that is ready to "wake" at any moment, and the economic sovereignty of the state and its economic power provides.

On the other hand, customs protection is the domestic economic space as a result of separation from competitive conditions in foreign markets. Integration into the world economy as a set of social relations and related to the activation of international economic relations performs an active function. The activation of foreign economic trade, undoubtedly, of domestic political issues impact on the solution. The core of internal economic policy the foreign market of the national economy in order to realize its direction customs protectionism that provides normal interconnection the constructive nature of it. Free trade, a policy of minimal state intervention in trading free trade protectionism. Free trade market demand and free offer.

Which foreign trade policy - free trade or protectionism?

- The question of the better is the subject of centuries-old dispute continues. Relocation from protectionism in the 50-60th century closer integration of foreign trade. However, in the 1970s, the opposite trend – defensive active and wider than the tariff and non-tariff tools use - shows itself. Modern customs protection with the help of customs the essence of the state's activity in protecting the national economy with a significant change in the form of new arrangement and means differs. He's more geographical and merchandise choices, the gravity center's neutrality adjustment methods developed in the relationships between the arts, agriculture, weaving, clothing and steel. Developing Developed Countries

In countries with trade this is the industry by developing countries export of goods. This is traditional export goods in trade between developing countries. Now, several main forms of protectionism are distinguished:

1. a selective targeted against individual countries or goods protectionism;
2. certain areas (first of all, called agrarian protectionism) agricultural protection);
3. in relation to non-member countries by state groups collective protectionism;

4. internal economic policy methods (internal taxation, subsidization etc.) with hidden protectionism. Customs-tariff regulation was of minor importance function is fiscal function. Fiscal principle of customs regulation and the import duties are the same as the "fiscal charges"

because they are accounted for by imports, primarily for imports

Budget revenues derived from deductible fees filling. Then it was aimed at protecting the national interests Protecting function is in the forefront. At present, customs tariffs in economically developed countries the fiscal function of regulation has essentially lost its significance. Foreign trade taxes for developed countries are state revenues and are usually less than 10% of budget revenues contane. But it has not always been so. Now developed countries Earlier customs duties did not play a minor role The main task of customs tariffs was to fill the treasury. In the US in 1890, customs revenues accounted for more than 25% of all state revenues , and now it is only about 0.8%. In Germany in 1914, 15% of state revenues, and now only 4%.

Customs tariff regulation is old-fashioned in foreign trade policy and is traditionally used as a revenue source of the state.

Taxes on foreign trade are an important source of income for almost all developing countries. Minimum in progress

In 20 countries, foreign trade taxes are a quarter or a quarter of budget revenues more and more parts. Indonesia, Myanmar, Sri Lanka, Malaysia,

This is the case in some countries, including Thailand, Ghana and Colombia more than 40%.

English economist Korden while evaluating foreign trade taxation notes that the value of customs taxation is in the other types of tax because it's usually cheap. This is mainly because of the fact that, the main flows of foreign trade are the main ports (non-imported places)

Even if this is always the case even if the customs border is to protect and pass through it to seek a large number of individual taxpayers to collect taxes and it is easier for them to ensure that their taxes are accurate [10].

Fiscal customs duty rates apply to protection rate it is low. Fiscal positions in terms of tax rates Increasing your earnings for a while will lead to increased income becomes. On the contrary, as practiced, many customs fees Reduction of high rates of repayment evasion the size of the transaction is officially registered in imports share increases and receipts from customs payments increase. Usually especially for high tariff rates ("Concertino" method) can increase revenue, whereas all proportions are proportional ("radial") contributes to the reduction of revenues. Even if the rate of customs payments before the departure if they exceed the level that provides maximum access downgrading can lead to an increase in imports, which in turn is causing an increase in the amount of customs payments held. If the quantitative limits of quantitative restrictions on imports .If the rate of customs tariff rates are lower, then the increase in revenue from customs payments may not take place. In addition, the decline in imports from customs tariff rates for whatever reason, regardless of level can give. It is the decline in national income and the national currency rate it is possible that the volume of imports will decrease leads to a decrease [98].

As it is known, the increase in fees for certain goods

the revenues are proportionate to the flexibility of the demand. Increase of duties leads to a decrease in the consumption of goods under high elasticity and, consequently, reduction of its imports and reduction of budget revenues. The relatively high rates of demand in the low elasticity of the demand lead to the growth of budget revenues, but the rise in domestic prices caused by them causes inflation to shrink and lower the living standards of the population. Therefore, the demand for budget revenues is usually provided by increasing the fees for non-essential goods. However, the higher the elasticity of the demand for imported goods, the lower the optimal rate of return (94).

1.2.THE MAJOR DIRECTIONS , FORMS AND TOOLS OF CUSTOM-TARIFF REGULATION.

Customs tariffs are the most important economic regulator of foreign economic activity and through which the state's foreign economic exchange policy is being implemented. The tariff method for the regulation of foreign trade also complies with the principles set out by WTO for foreign trade. According to this regulation, customs tariffs are stopped on the basis of this arrangement. According to the Customs Code tariffs, the customs tariff is the systematized sum of the customs duties applicable to the goods exported from the customs border in accordance with the Commodity Nomenclature of Foreign Economic Activity. Customs tariffs divide divided into simple single-column and complex-multilayered tariff rates.

In simple tariffs, a heading of a fee meets all headings. In the complicated tariffs, the heading of several tariffs corresponds to a rule of thumb. The highest tariff rates are called autonomous fees and are applied to the goods of those countries where trade and economic cooperation agreements have not been signed.

Commodities of economic cooperation have the advantage of favorable conditions for goods and relatively low taxes. These fees are called conventional taxes.

Lower fees are applied to the goods of the countries included in the "Common Preferential System", as well as to the members of the other members of the integration union, which is included in the UNCATAD

The objectives of the customs tariff are:

- ❖ rationalization of commodity structure of commodity structure of imports to the country,
- ❖ maintenance of rational proportion of import and export, currency revenues and expenditures in the country,
- ❖ effective control over the import and export of foreign exchange assets to the country's customs territory,
- ❖ creating conditions for progressive changes in the structure of production and consumption of goods in the country,
- ❖ protection of the national economy from the harmful effects of external competition,
- ❖ Creating favorable conditions for effective integration of the country into the world economy.

In particular, in the market economy, the role of custom duties in the regulation of foreign economic activity is indispensable. With the help of the state, the government can stimulate, restrict and limit the import or export of certain goods, implement certain economic, scientific, technical, environmental, monetary and fiscal policies in foreign economic activity, can direct the activities of the participants in the direction of important state, national interests. When defining customs duties, two approaches are taken - fiscal approach and regulatory approach. In the late 19th and early 20th centuries, fiscal approach was preferred in determining customs duties, and taxes were regarded as an important source of state revenues.

Starting from the middle of the XX century, the tendency to reduce customs duties began to dominate and the regulatory approach began to come to the forefront. In this situation, the demand for customs duties norms increased in goods groups and specific products.

As a rule, the difference between domestic (wholesale) and world prices, which is commonly known in the commodity groups, is taken into account. Then, usually import duty rates are specified on the following criteria:

- ❖ economic interests of the state as a whole;
- ❖ interests of domestic producers and consumers;
- ❖ demand of the country's economy on imports of goods;
- ❖ Ability and feasibility of imports of domestic production and vegetable production;
- ❖ interests of direct relations, production cooperation;
- ❖ Encouraging or preventing imports of goods, depending on their degree;
- ❖ Assistance in the production of exported goods by making concessions on the import of raw materials and its components;
- ❖ the expediency of limiting the import of some goods or the increase in their state budget revenues;
- ❖ Interfere in interstate commerce negotiations, allowing you to maneuver the level of fees for mutual concessions

The adoption of the new tariff system in the Republic of Azerbaijan in 2001, taking into consideration the criteria applied in international practice and the application of the experience of several developed countries, has been the beginning of an entirely new era in the economic activity of the customs authorities. This was due to the fact that the development of separate sectors of the oil and gas sector is already taking place in the republic, and the fiscal sector should be assisting the real sector in the normal development of this development. From this point of view, certain duties were imposed on the customs authorities. One of these tasks is to ensure competitiveness in the domestic market of products produced in the country's oil and gas sector and to stimulate their export to the

foreign markets. The new Tariff system is currently providing maximum assistance in raising competitiveness of local producers' products throughout the country.

The custom Tariff of the Republic of Azerbaijan is based on Harmonic System of Description and Coding of Goods. This has also led to the transparency of the system, with full compliance with international experience and standards. The Customs Tariff of the Republic of Azerbaijan allows to increase export-oriented production, creating favorable conditions for economic growth in the republic, development of enterprises on the basis of equal competition and attracting foreign investments. It is aimed at protection of domestic market from external competition. Import duties are crucial in the customs tariff regulation system.

Azerbaijan imports goods from more than 130 countries around the world. Most of these goods are commodities in Azerbaijan, or they are close to consumers' demand and quality. Even the production of those goods is possible in Azerbaijan. In most cases imported goods compete with local goods. Import duties on such goods should be determined taking into account the world and national costs and prices. This allows to differentiate the rates of duty on commodities and types of goods. In the liberalization of the market economy and foreign trade, customs duties have been transformed into an important economic regulator of foreign economic activity. With the help of customs duties, the state may encourage or limit imports and exports of relevant goods, creating equal economic conditions between domestic producers and their foreign competitors. In most developing countries, imports of raw materials and supplies are subject to duty-free or minimal charges. Products derived from raw materials are subject to the rate of duty depending on the degree of exposure, and, of course, the rate of duty is higher as raw material is exposed. Customs-tariff policy can not be imagined outside the political and social processes in the country. This policy is an integral part of the economic policy and customs authorities are directly involved in its development

and implement this policy. The clear customs tariff policy creates new production potential in the country. Practice shows that such policy in Azerbaijan also yields its fruit. Thus, in recent years, an important part of the demand for articulated products is already paid out of domestic production. Thus, domestic production has been renewed and new equipment, new technology has been brought to the country. It can be assumed that this successful policy, which began in the course of state regulation of foreign economic activity, should be in the center of attention of the key economic sectors.

Contemporary customs protection differs with the new form of regulation and means, which has changed the essence of the state's activity in the protection of the national economy with the help of customs. It is characterized by the choice of more geographic and commodity options, the center of gravity transfer to non-tariff regulation methods. In the relationships of developed countries, this is agriculture, textile, clothing and steel. In the trade of developed countries with developing countries, this is the export of industrial goods by developing countries. This is traditionally exported goods in trade between developing countries.

Several main forms of protectionism are now differentiated;

1. -selective protectionism against individual countries or individual goods;
2. field protectionism that defends certain areas (first of all agrarian protectionism within the framework of protectionism);
3. Collective protectionism in relation to non-member countries by state groups;
4. hidden protectionism with internal economic policy methods (internal taxation, subsidization, etc.).

Gömrük tarifi xarici ticarət siyasətinin tənzimlənməsinin köhnə metodudur və ənənəvi olaraq dövlətin gəlir mənbəyi kimi istifadə edilmişdir. Xarici ticarətə vergilər demək olar ki, inkişaf etməkdə olan bütün dövlət üçün əhəmiyyətli gəlirdir. Minimum inkişaf etməkdə olan 20 ölkədə xarici ticarət vergiləri büdcə gəlirinin

dördü birini və ya daha çox hissəsini təşkil edir. İndoneziya, Myanmu, Şri – Lanka, Malaziya, Tailand, Qana və Kolumbiya da daxil olmaqla bəzi ölkələrdə bu 40% - dən çoxdur.

Gömrük siyasətində üç – nəzarət, nizamlama və mühafizə kimi funksiyaları prinsip etibarlı ilə bunların hər üçü ölkə iqtisadiyyatında eyni dərəcədə rol oynayıyır.

Lakin hazırda təcrübə göstərir ki, gömrük ancaq nəzarət funksiyasını yerinə yetirir. Bütçə qanununa və başqa normativ aktlarına əsasən gömrük orqanları tərkibindən say göstəricilərinə görə pul ödənişləri yerinə yetirilir. Respublika bütçəsinin hər il 25-40 %-i gömrük ödəmələrinin gəlir hissəsi hesabına ödənilir. Ancaq bu rüsumlar gömrük siyasətinin ciddi nəzarət aləti kimi istifadə etdiyi gömrük nəzarəti qaydalarının yerinə yetirilməsini mürəkkəbləşdirir.

Məsələyə birtərəfli yanaşma ölkəmizin xarici partnyorlarını razı salmır. Xarici sərmayəçilər gömrük siyasətində nəzarətin yumşaldılmış yeni üsulunun yaradılması halından istifadəni əsas götürürlər. Ancaq yumşaldılma yox bəzi güzəştlərin tətbiqi xarici sərmayədarların ölkəyə daha çox axınını sürətləndirə bilər.

Xarici sərmayəçilərin ölkəmizə sərmayə qoyuluşu məqsədilə gətirilən xarici avadanlıqlar bəzən uzun müddət sərhəd keçid məntəqələrində qalması, nəzərdə tutulduğu müddətdə avadanlıqların gətirilib qurulmaması, onları sərmayə qoyuluşundan daşındırmaqla sərmayə qoyuluşlarına mənfi təsir edir.

Customs-tariff regulation issues in the Republic of Azerbaijan, "Customs Code of the Republic of Azerbaijan "and" On Customs Tariffs " other norms of the law.

- 1) customs duty;
- 2) value-added tax;
- 3) excises;

- 4) the executive body carrying out the customs business of the Republic of Azerbaijan for issuing licenses (licenses) and renewal of licenses fees
- 5) issuing qualification certificates to the specialists of the customs formalities and assemblies for restoration of certification activities;
- 6) customs clearance for customs clearance;
- 7) customs clearance of the goods;
- 8) Customs seizure of goods according to customs regulations;
- 9) the right for information and advice;
- 10) the right to make initial decisions;
- 11) the right to auction (auction) at customs auctions;
- 12) other customs payments

I would general information about non-tariff methods of custom. The main purpose of this method is to direct The main purpose of this method is to increase ability of compete of importing country as well as to national industry protection.

Non-tariff measures are as follows:

- money tariff (high tariff);
- price control;
- financial? events;
- automatic licensing;
- quantitative control (quota) measures;
- technical measures.

Duty - (customs duties and other charges) kind of custom tax require from commodities which goods to the customs territory imported or exported by customs authorities. When forming customs duties, they have their economic burden and place consider the functions. About the magazine and economic functions of customs duties in economic literature There is no single idea. The liberalization of the market economy and foreign economic liberty customs duties

are considered an important economic regulator of foreign economic activity.

Customs

with the help of their state, the goods are equally affordable during imports and exports regulates competition, provides concrete economic, scientific, technical, ecological, currency-finance. Duty is included in the price category. This is a separate goods charge identifying a particular individual.

Local and international when paying for any product (or group of commodities) costs and prices. Practically using local and world prices when calculating fees can be done. Dues are the difference between local and world prices or the difference

is defined. Dues, equitable between domestic and foreign commodities, stabilizing function.

Sometimes charges are too high to protect the domestic market, which is also the case

ordinarily obstructs the import of foreign goods. My fee is this feature called protectionism.

Sometimes the fees are set aside from the difference between local and world prices

which creates great opportunities for the import of these foreign goods. Such fees are called stimulant.

The following types of customs duties shall be subject to the following in the Republic of Azerbaijan:

- 1) accrued interest on the customs value of ad valorem;
- 2) the value determined by the specific unit;
- 3) Combined - both are used together.

When calculating the value of the goods by combined method, it is initially advalorem, then specific are calculated in order, both are compared and taken to the largest.

Customs duties are seasonal and non- they become special. Seasonal duties include the export of goods and Some of these are quick to import are the duties applied to the goods. Tariffs for the seasonal duties are for Customs the rates applicable to customs duties are applied and that these fees are valid the period may not exceed 6 months in a year. Special types of fees. To protect the economic interests of the Republic of Azerbaijan to the imported goods temporarily and are divided into the following types:

- special fees;
- antidumping duties;
- Compensation fees.

Special charges apply in the following cases:

- ❖ -whether goods imported into the country's customs territory or local goods of that kind and in amounts that can damage or damage manufacturers if it is brought to hard tissue, then as a measure of protection against imported goods;
- ❖ As a response to the discrimination and other actions of the Azerbaijani government of other states and their unions (political, economic, military, etc.)

Antidumping fees.

Dumping (in English, "dumping" literally means "distraction") -except commodities in the markets at a lower price than production costs to sell. The distinctive features of the dumping are the inside of the inside and the top the sharp difference between prices and the disadvantage of the competitors in the sales market Expansionist (in Latin, "expansio" means "spread", "extend").

It serves to extend the dominance of economic methods.

Antidumping duties (contrary to dumping), imported goods

real value in the country in which the price is imported into the country's customs territory and, if such imports are to a minimum, the domestic producers of such goods damage or loss of property, at the same time that country is a property impeding the production or expansion of its production are.

Compensation fees.

Compensation - is a Latin word *compensatio*, meaning literal meaning.

The subsidy means subsidies for subsidies or subsidies (subsidized by the Latin word "*subsidium*" in the production or export of goods imported into the customs territory of the country, subsidized by means of the state budget, primarily in the form of money), and where such imports are damaged or damaged by domestic consumers of such commodities, as well as the deterioration of the production and expansion of these goods in the country, compensation fees will apply.

1.3. THE MAJOR FEATURES OF CUSTOM – TARIFF REGULATION IN DIFFERENT COUNTRIES WITHIN GLOBALIZATION CONDITION

The end of the twentieth century and the beginning of a new era in customs affairs are characterized by integration processes. Common customs areas for the principle of common economic interest are created. All customs restrictions within such territories are eliminated and a single customs policy is being imposed on

third countries. This is the most common form of cooperation in the field of customs. Other radical trends are also present. Basic principles of international cooperation in the field of customs and tariff are as follows:

- 1) tariff discrimination principle;
- 2) principle of more favorable (more favorable nation);
- 3) principle of tariff preferences for less developed countries.

Customs deductions are multilateral on custom tariffs the organization of negotiations (conferences). Based on this principle there is a mechanism for limiting the amount of customs duties to specific tariff positions of separate states. When one of the following contracts is reached, the customs duty shall be deemed "limited"

- a) an agreement to reduce a certain amount of duty;
- b) not to raise the duty above the current level agreement;
- c) not to raise my fee to a certain level agreement.

The tariff discrimination principle is directly related to the principle of more flexibility is related. This contract is available to participating countries in the negotiations on tariffs the tariff discounts made directly in the negotiations and only

to those countries where such concessions (in relation to some exceptions) are conditioned it is reflected in the requirement not to apply. That demand is more affordable the general essence of the regime. That demand is more affordable the overall definition of the regime. The definition of a more favorable regime in the Treaty (TAS) is as follows: "Each

The Contracting Party shall accord to the agreement of the other Contracting Parties to this Agreement

must provide a regime that is less favorable than that provided under the relevant paragraph of the relevant list "[17]. A further definition of a more flexible regime is given in Article I (Part 1) of the TPC:

"All customs duties and charges imposed on importation and export or for export or for importation of payments under the importation, as well as all regards and formalities relating to the collection and import of such duties and charges, any preferences, favorable terms, privileges, or immunities granted by any of the Contracting Parties to any country other than those designated in any other country or for any other country shall be immediately and without prejudice to all other Contracting Parties the same goods to be manufactured in the territory of the Contracting Party or territories of all other Contracting Parties [47]. All the above mentioned definitions of the more useful regime are essentially the following: In the past, the parties have given each other a third party in the past or commit to each other in the future.

The principle of tariff preferences for less developed countries is also the TTBS has found its definition in the text. To the text of that universal agreement the following are added: "Developed consensus partners are unable to interact with the commitments they have undertaken on trade negotiations to reduce or eliminate tariffs and other barriers to trade from less developed negotiating parties" (Article XXXVI, paragraph 4.8). In the course of the Tokyo Round (1979 edition) tariff preferences were granted to the benefit of developing countries or to developing countries, so this exemption was more legitimate from the principle of more flexibility. This decision has begun to set up a Common Preferences System developed under the auspices of the UN Commission on Trade and Development. The principle of preferential regime for the developing countries is sovereign the discrimination in favor of the two countries and the temporary exclusion of a more favorable regime consists of. The exception is not only exempt from the

above mentioned principles, but also progressive because it is an integral part of general measures to establish a new, more equitable order in international economic relations.

Compliance of the national customs system with international standards in this field In the international arena, employment plays an important role in the expansion of economic cooperation and the development of integration processes. This work is done with international organizations, including the World Customs Organization, CIS Customs Leaders Survey and bilateral relations (separate with the customs authorities of the States). From this point of view, the State Customs Committee is in favor of the development and strengthening of international economic integration of Azerbaijan in the preparation of agreements, protocols and memorandum projects with other states in accordance with international law. Thanks to the implementation of the uniform customs policy, which has been part of the domestic and foreign policy of the state since 1992, the international relations of the Committee have expanded and reached a qualitatively new level. The Committee's preference over bilateral and multilateral international agreements yields fruitful results in the improvement of the customs system. Republic of Turkey, Islamic Republic of Iran, Georgia, Uzbekistan, Kazakhstan, Agreements on cooperation and mutual aid were signed with the customs authorities of Lebanon, Bulgaria and Ukraine. Multilateral agreements exist within the framework of the CIS Customs Services Leadership and the member states of the Economic Cooperation Organization. The memorandum of mutual administrative assistance between customs authorities of the United Kingdom and the Government of the Republic of Azerbaijan between the Government of the United Kingdom of Great Britain and Northern

Ireland and the Government of the Republic of Azerbaijan was signed on 7 July 1997. integration is one that differentiates it from other forms of economic activity is characterized by significant signs:

- agreeing the economic policies of Member States;
- Closer to national legislation, norms and standards.
 - ❖ national production processes interconnected with one another, the region forming the technology unit within the production process;
- wide expansion of international expertise and cooperation in production, science and technology;
- Structural changes in the economies of member countries;
- purposeful regulation of the integration process, the development of regional governance bodies. Numerous integration and development in the modern international economy associations are essentially the same with their opponents.

CHAPTER 2. MULTIDIRECTIONAL RULES IN CUSTOM TARIFF REGULATION .

2.1.IMPORTANCE OF WTO IN CONTEMPORARY CUSTOM – TARIFF REGULATION OF INTERNATIONAL TRADE

General Agreement on Tariffs and Trade. It is a comprehensive international treaty on the principles and norms of the state regulation of the trade relations of the coveted countries, as well as conferences, consultations, and unconventional foreign trade policy. At the same time, it is called the international law-treaty in the field of customs and foreign trade of different states. many different agreements have been signed within the framework of this treaty, and states have come to the conclusion that the countries of the Customs Law, customs policy and customs

legislation have a great deal of experience after the Second World War, the countries have a great need for "civilian" rules of the international economic cooperation. The regulation of currency financial relations was resolved through the establishment of the International Monetary Fund (1947) and the International Reconstruction and Reconstruction Bank (1946). The attempt to establish a World Trade Organization to regulate international trade relations has failed. The Charter of this organization, the "Havana Charter," was not accepted. However, 23 countries have signed the Bazaar Agreement on trade and tariff in 1947 on the basis of this Charter. This treaty was open to other countries. Gradually, the accession of a number of countries to this treaty resulted in the transformation of the world trade problems into an international organization that solves trade and political disputes. The members of this body have been conducting 8 trading sessions called Rounds until 1994. but during these consultations a commitment was made to reduce customs duties, and then resolved issues of non-tariff measures (quota, licensing and other administrative measures) in international trade has been made. The World Trade Organization (WTO - 1986-1994) was established at Uruguay round of multilateral trade consultants. On April 15, 1994, The final act signed in Marrakesh led to the signing of the WTO Agreement. WTO Trade and is the successor of the Tariff Basis Sector and has started its activity on January 1, 1995. The WTO headquarters are located in Geneva (Switzerland). The WTO Agreement and the Treaty are a permanent forum of member states to address problems in international trade, including the implementation of the Uruguay round of treaties and treaties. The WTO is a follower of the WTO, which controls more broad spectrum of trade transactions and sets out a number of rules for resolving disputes has a broader authority over its implementation. In the course of the rounds held within the framework of the RCTS, the Sessions relating to the lowering of customs tariff rates of member states, as well as non-

tariff adjustments in the regulation of foreign trade, the important issues relating to trade in civil aviation techniques and textile goods have been developed, 8th Uruguay and the round continued from 1986 to 1994, and during that period it was considered the expansion of new areas such as property protection and service trade (banking, insurance, transportation and other operations). The Uruguayan Round of Agreements package includes about 50 multilateral treaties and documents. These instruments are strictly divided into the following groups:

I. Multilateral agreements on commodity trade:

- 1) Basis on Trade and Tariffs (TTBS-1994);
- 2) Agreement on the application of Sanitary and Phytosanitary Measures;
- 3) Agreement on Trade-Related Investment Measures;
- 4) CBA (Anti-Dumping Procedure) of Article VI of TTBS-94;
- 5) Agreement on the application of Article VII of TTBS-94 (valuation of goods' customs value);
- 6) Covenants on origin rules of goods;
- 7) Agreement on Compensation and Subsidy Measures;

II. Bass Sazis on service trade;

III. Covenants on Foreign Trade Aspects of Intellectual Property Rights

IV. Agreement on procedures and procedures governing the settlement of disputes;

V. Trading policy control mechanism;

VI. The Sazis (which is not mandatory for all members of the WTO), limiting the interest of Member States. The WTO's main objective is to consistently reduce the level of import duties, eliminate quantitative and other non-tariff barriers, and to achieve the liberalization of international trade by using the methods of disclosure.

The basic principles and rules of the WTO are as follows:

- 1) creation of more flexible trade in trade;

- 2) application of civil regimes for foreign goods and services;
- 3) settlement of trade disputes through consultations and consultations.

The WTO's function includes:

- 1) the adoption and implementation of all the Uruguayan Round contracts and the future signing of the treaties;
- 2) the establishment of consultations between the members of the WTO on issues relating to broader processes at the Ministerial Conference;
- 3) Ensuring that WTO members are in conflict with their disputes and conflicts;
- 4) Ensure regular monitoring of trade policy of WTO member states.

All WTO member states agree on the fulfillment of agreements and other documents under the title of "multilateral trade agreements". You are Basque signed by the member states, allows the replacement of more than 2,000 bilateral trade agreements.

The WTO Supreme Body is the Ministerial Conference, which brings together representatives of all the countries of the WTO. The conference sessions are principally related to the Uruguay Round not less than once every two years for the discussion and adoption of resolutions on matters

will be called. The conference approves the following committees:

- on trade and promotion;
- on limiting the balance of payments to ensure balance;
- budget, financial and administrative;
- environment and trade

The Conference shall designate the WTO General Director. He also in turn assigns WTO secretarials and v. In accordance with the provisions of the Conference of the Parties. WTO decisions are made by consensus. if there is no consensus, decisions are made by majority vote. The provisions of the treaties on trade,

service, intellectual property rights and obligations to be released are accepted by a majority of votes. Decisions on disputable matters are made by voting. At the ministerial level conference sessions, each member has one vote. During the sessions of the Conference of Ministers the Dispute Settlement Body, which is called for the necessary measures and is open to all Member States. The Dispute Settlement Body also operates the Body for the Dispute Settlement and the Office for the Control of Trade Policy. The Dispute Settlement Body, the Dispute Settlement Body on Commerce Trafficking, the Dispute Settlement Body on Survival, Intellectual Property Rights, and other authorities operate under the WTO's leadership. Commissions for Negotiations and Negotiations are established within the framework of Survey on Commodities and Services. Membership in the boards and committees is open to all WTO members. Dispute Settlement Panels are concerned with the verification of the relevant trade regime of the State party to the WTO and v. it considers issues that are intended to make a joint decision. Dispute Settlement Panels are open to all participating countries. Various special committees and chapters are also set up for the auxiliary purposes, and some of them oversee the conduct of the rounds. The Dispute Settlement Body also undertakes the preparation of a document reflecting the current state of trade policy. Membership in the WTO as a rule requires the whole package of "results" of the Uruguay Round to be taken in full and in full by the state.

Unlike TTBS, the WTO has legal status. The WTO shall monitor the implementation of the Basis Treaty, as well as the new Sazis and the Agreements in accordance with its agreement on its validity. Only WTO member countries can accept the obligations under this package document. The procedure for the WTO accession process is rather complicated and consists of several stages. The first of them is a special working group is a comprehensive review of the trade policy regime and economic mechanism of the state to which it is acceded. After that, consultation and consultation on the acceptance by the candidate state with the state begins.

Relevant issue consultations and consultants are generally held at bilateral level with all interested countries. Those who want to be a member of the Danube refer to those who are ready to provide their state of their products and services to the WTO. instead, the WTO members are the only state that wants to be a member which will result in the elimination of discrimination in the foreign marketplace. One of the main provisions of the WTO status is the self-helping countries protection of their economies with the help of customs policy measures. The level of customs payments is lowered by a series of disparate consultations and the lowering of the rates of duty must be avoided in the future. The level of tariffs agreed upon by the public or otherwise offered by the state is shown in the tariff preferences list. Each member of the WTO has its own list of national disadvantages and undertakes not to apply higher tariff rates and other costs in the list above.

The economic situation in each country is the specifics of customs and the trading direction is determined by trade. Level of economic development the higher the visibility of the liberalization of the foreign trade regime, but as a rule, the greater the sensitivity of the customary arsenal. In Japan, the level of ambient tariff rate is one of the lowest in the world. However, in practice, fewer goods have the chance to enter the market of this country. At the same time, the customary business of less developed countries operates with more primitive means such as import licenses and currency restrictions. At present, different forms of co-operation are applied in the customs business from the harmonization of the principles of customs tariff formation and customs value determination to the establishment of customs councils. Special place to stimulate economic processes .Free economic zones where customs restrictions are abolished it is safe to operate. In many countries, customs authorities play a key role in defining dumping, defining damage, and developing anti-repression measures. Customs is constantly

involved in the implementation of these measures. Today, with the strengthening of global flows of narcotic and psychotropic substances, weapons, poisonous and radioactive wastes, dirty money the duties of national customs services are expanding. Modern

illegal export of endangered species of animals and plants cultural or artificial items purchased or stolen is actively engaged in trade. At the same time, the requirements for customs control are steadily increasing, with the overall increase in goods flows and the volume of information, in order to facilitate world trade, customs procedures

increase efficiency and reduce time are. At any foreign trade transaction, the customs is attended by at least two times - once imported, once exported. Therefore, it is clear that the customs of the customs office has a significant impact on the effectiveness of foreign trade. The effective work of the customs authorities, the lack of time and material damage in the course of customs control does not play a role in determining the nature and outcome of foreign trade of exporters and importers in any country and is often the main reason for success (or failure) in foreign trade operations. , enhanced effectiveness of customs authorities, elimination of lost procedures and formalities, and maximum use of new information technologies.

The tariff list includes the customs tariff rates on separate commodities existing before tariff negotiations are commenced, and the principle of coordinating coordinated intergovernmental consultations. And their implementation available in the following ways:

- 1) Establishment of existing duty rates;
- 2) coordinating a new level of tariffs for current rates;
- 3) determining the amount of the unified single duty rate.

As a result of these consultations, the rate of duty is higher than the lower limit. For example, if the level of the previous rate is 14%, and the lower rate is 10% its limited level will be 12%. At present the WTO has 137 full-fledged members. More than 170 states are interested in the WTO is. More than 20 states are in the process of joining the Basque Treaty. All CIS countries, except for Tajikistan, are at different stages of membership in the TIR. Azerbaijan is currently an observer in the WTO. The Republic of Azerbaijan is on the WTO accession and its membership in the World Trade Organization can provide the following advantages to our country:

- 1) Persons, who are concerned with the import and export operations of Azerbaijan, will gain access to the unified legal area, as well as will gain international legal protection from other states guaranteed by the measures and principles;
- 2) will be able to protect Azerbaijan from the discrimination of domestic taxes, excises and customs freedoms that foreign countries may apply, protect against the use of technical barriers, promote further foreign trade in the future, and the interests of indigenous people will ensure its protection;
- 3) Azerbaijan will have the right to use the mechanism of settlement of controversial and controversial issues to protect its foreign trade and interests.

2.2. ROLE OF WORLD CUSTOM ORGANIZATION IN IMPROVING OF RULES AND PROCEDURES OF CUSTOM

The organization of the World Customs Organization is based on the establishment of a Working Group of 13 countries in 1947 in the European Economic Cooperation Committee. The Working Group decided in 1948 to form two committees, the Economic Committee and the Customs Committee. The Economic Committee formed the basis of the Organization for Economic Co-operation and Development, the Customs Committee and the Customs Cooperation Council,

which will then take the name of the World Customs Organization. Customs Cooperation Council forming the contract, signed in 1950 by Turkey's founding members, including found and entered into force in 1952. The first Council meeting was held on 26 January 1953 in Brussels with the participation of 17 European countries. Today, 171 members have decided to use the name of the World Customs Organization at their 1994 Council meeting in order to better reflect their work and functions

One of the world's national institutions, the member of which is the Republic of Azerbaijan, is the World Customs Organization. The World Customs Organization is called WTO since October, 1994. This organization began its operation in November 1952 and started its operations for the first time The Customs Union has become a member of 17 countries. The supreme body of the body is a one-time session. The delegation is usually headed by the Chief of the State Customs Authority. The permanent body is the secretariat. WCO headquarters Brussels (Belgium) is settled in the morning. The budget is formed on the basis of membership fees paid by members for a year. The amount of membership fee is determined depending on the share of expenses. The Financial Committee of the Azerbaijan Republic (1998) and is a member of Political Sura (2000). Another organization, which is a member of the Republic of Azerbaijan, is the Commonwealth of Independent States. According to the letter of the Secretary General of the WCO, Misel Danen, a proposal was made to include the "International Convention on the Harmonization and Coding of Goods" of the Republic of Azerbaijan. This proposal has been accepted and the Convention has already been passed through national procedures It has been ratified in the Assembly. It is encouraging that from January 2001, our republic is the 101st country to this convention.

World Custom Organization try to achieve this purpose;

- ❖ Customs related to international goods trade and transboundary human transit the development of international instruments (contracts, recommendation of recommendation etc.) to ensure that the regimes and procedures are simplified and harmonized and implemented in the same way;
- ❖ taking measures to simplify customs procedures and create an atmosphere of cooperation that will ensure effective enforcement of legislation and effective combat against customs offenses;
- ❖ providing technical assistance to the member countries in terms of adapting to changing conditions and legislation;
- ❖ initiatives to promote cooperation between member countries and with other international organizations;
- ❖ work in the customs administrations to support human resources management, transparency, honesty, working methods and initiatives to improve management.

The World Customs Organization's main working bodies are councils, commissions, committees, subcommittees, and working groups. The structure, function and decision-making mechanisms of these organs are summarized below.

- Council:

Council; The Council is the highest level decision-making body. The World Customs Organization convenes in June every year with the participation of the heads of customs administrations of member countries. The President and the Deputies of the Council are elected by the Council over a period of one year. Customs Administration of Finland President Tapani Erling is still in charge of this task. There are 6 deputy chairpersons elected to the council chairperson in order to assist them in their work.

Based on WCT work and selection of regional personnel for some committees

the following regions:

- Europe
- North Africa - Near and Middle East
- East and South Africa
- West and Central Africa
- South-North-Central America and Caribbean
- Far East - South and Southeast Asia - Australia and Pacific Islands

The Council meets with the absolute majority of the members, with 2/3 majority of the participants

decision.

-Policy Commission:

The Policy Commission is responsible for the work / arrangements to be made in order to guide the work of the World Customs Organization, and present their recommendations to the Council in a report. The member states that will serve for two years in the Policy Commission, which is convened twice a year and has 24 members, are determined by the relevant regional members according to the regional jurisdiction and presented to the council for approval. Commission meetings are attended by the President of the Council, the Vice-Presidents of the Council, the heads of the customs administrations of the member states or senior executives to be appointed. The presidency of the Commission is being carried out by the President of the Council and the number of meetings and decisions

the Council's rules apply.

- Financial Committee:

The Finance Committee reviews the Organization's financial affairs and submits proposals, if necessary, to the Council in a report. Member States to serve on the Committee; by the countries of the region concerned, taking into account the

and consists of 17 members approved by the Council. The number of annual meetings of the Financial Committee, which can be convened with nine members, is determined according to the agenda items.

- Anti-Smuggling Committee:

The Enforcement Committee is working on WCT's customs offenses and anti-trafficking activities. WCT member

Meetings are held once a year, with the majority of the member countries of the WCT gathering with a majority, and decisions are made with the absolute majority of the participants. The committee may form subcommittees or working groups as required (Intellectual Property Rights Task Force, Commercial Smuggling Working Group, etc.)

- Permanent Technical Committee:

The Permanent Technical Committee carries out studies on general customs legislation and regulations. But; tariff of customs legislation, the works on securities and origin are carried out by the committees established on these issues. The meetings in which WHO member countries can participate are held at least once a year and they are gathered with the absolute majority of the number of the member countries of the DCO and decide with the absolute majority of the participants. The committee may form subcommittees or working groups as needed

(Container Contract Administrative Committee, Istanbul and ATA Contracting Administrative Committee etc.).

- Harmonize System Committee:

The Harmonized System Committee (Harmonized System Committee) conducts studies on the identification of the subject matter subject to the customs procedure and the establishment of tariffs accordingly. Definition and coding of harmonized goods to committee meetings

Representatives of the Contracting Parties may participate in the International Convention on the Harmonized Commodity Description and Coding System. The committee, which is convened twice a year by the absolute majority of these members, decides by simple majority except for some exceptions. Depending on the committee, The Harmonized System Review Subcommittee and the Scientific Subcommittee assist the Committee in its work.

- Asset Technical Committee:

Technical Committee on Customs Valuation; GATT 1994 VII. According to the Agreement on the Application of the Article, it was established within the WCE. In the Committee, studies on the determination of customs valuation technical issues and negotiations are carried out. As representatives of the Contracting States, representatives of countries that are members of the MGU and not parties to the agreement can attend the meeting in the status of observer. The committee meets twice a year with the absolute majority of its members and it is decided by a majority of 2/3 of the participants.

- Technical Committee on Rules of Origin:

The Technical Committee on Rules of Origin; The GATT 1994 edition was created within the WCO under the Rules of Origin Agreement.

As representatives of the Contracting Parties, the representatives of the WCO member countries who are not party to the agreement can attend the meeting at the observer status. The committee meets at least once a year with the majority of its members and takes decisions with the consensus of the participants. The committee may form a subcommittee or working group when necessary. Various working groups can also be established within the World Customs Organization to work temporarily from time to time.

CHAPTER 3. MAIN FEATURES OF USE OF DEDUCTIBLE TRADE REGIMES IN MODERN INTERNATIONAL TRADE

3.1. UNIDIRECTIONAL TRADE PREFERENCES AND TRADE AGREEMENTS

Basic principles of international cooperation in the field of customs and tariff are as follows:

- 1) tariff discrimination principle;

- 2) principle of more favorable (more favorable nation);
- 3) principle of tariff preferences for less developed countries

Customs Deductions are Multilateral on Customs Tariffs the organization of negotiations (conferences). Based on this principle the amount of customs duty on specific tariff positions of separate states restraining mechanism. One of the following deals the customs duty shall be deemed "limited"

- a) an agreement to reduce a certain amount of duty;
- b) not to raise the duty above the current level agreement;
- v) not to raise my debt to a certain level agreement.

The tariff discrimination principle is directly related to the principle of more flexibility is related. This contact is available to participating countries in the negotiations on tariffs the tariff discounts made directly in the negotiations and only

to those countries where such concessions (in relation to some exceptions) are conditioned it is reflected in the requirement not to apply.

The principle of tariff preferences for less developed countries has also been found in the text of the General Agreement on Tariffs and Trade. The text of this universal agreement has been added to the text: "Developed consensus partners expect reciprocity on the commitments they have undertaken in their trade negotiations to reduce or eliminate tariffs and other barriers to trade from less developed negotiating parties" (paragraph XXXVI, paragraph 4.8). In the course of the Tokyo Round (1979 edition) tariff preferences were granted to the benefit of developing countries or to developing countries, so this exemption was more legitimate from the principle of more flexibility. This decision has begun to establish a Common Preferences System developed under the auspices of the UN Commission on Trade and Development (UNCTAD). Exceptional tariff discounts are a set of advantages that are given to objects and subjects and are considered to

be only effective in respect of tariff regulation of foreign economic activity. Exceptional tariff discounts are grouped in 2 directions:

1. The advantage of the tariff is tariff discounts for this group. preferences and releases.
2. The advantages of the passive tariff - the application of additional customs payments, the choice of unfavorable trade regime and so on. elements are included. The non-tariff adjustment mechanism of foreign trade operations is the delivery of exclusive asset preferentials to those objects (goods, services, vehicles) and subject.

Actual turnover preferences for realization levels (rates):

- Predicts (discount) reduce tariff rates in practice. tariff discrimination, which is a partial refinement of tariffs and the return of previously paid customs duties.
- Frequencies are the benefits of active translation that are expressed in full relief and used in special cases.

The essence of this phase of the regulation of foreign trade operations is that the state may exempt certain goods from taxes and duties for various internal and external reasons and reduce their rates. as well as reimbursement of previously paid duties and taxes. This list is seen and approved by the government. political social etc. can be changed depending on the reasons. Therefore, determining whether they are in this list when calculating duties and taxes on imported and exported goods is of great importance to ensure the perfect functioning of the foreign trade tariff regulation mechanism.

3.2 TARIFF ACTIVITIES OF THE INTEGRATION UNIONS

Customs is one of the most cohesive forms of cooperation in the field of customs is the emergence of subtleties. So, the General Agreement on Tariffs and Trade In the article XXIV the customs union shall have the right to apply two or more customs declarations or as a replacement of several customs areas. The Customs Union is intended to form a common area that there is a free trade market (internal aspect), a common foreign border is defined for non-tariff regulation of trade and non-tariff regulation of non-member countries. The Customs Union is higher than the free trade zone the level of approximation. Here is a member of the borders with third countries

maintaining the free customs and tariff regulation of the countries customs tariffs and quantitative restrictions in mutual trade is determined. In other words, the Customs Union is a free trade zone where participants agree on their customs policies with respect to non-member states. In the Customs Union, a common foreign tariff is complemented by the unification of customs and tariff legislation of the member countries. Establishment of the Customs Union means that the national customs policy is a coordinated interstate policy, which in its turn leads to the emergence of uniform customs legislation in the territory of the union member states. Customs areas of the Customs Union member states are independent. Their combination brings new quality - the quality of the common customs territory of the union. The free economic zone has a special economic status, which creates favorable conditions for attracting local and foreign capital. These conditions give duty to foreign firms to supply machinery and equipment, technology, raw materials and semi-finished products, to create and develop export production. In

modern conditions, free economic zones are widely used in the world economy. More than 100 countries have been involved in this process. The Free Economic Zone has existed from past times and has been free ports where the goods were dumped unobstructed in warehouses, and subsequently, railroad districts and airports (Rotterdam, Antwerp, Hamburg, Trieste and so on) to develop domestic and foreign trade. Depending on the level of integration, the zones are divided into enclosed and enclosed zones into the national economy. Although the anchorage zones are a functional mechanism, it differs greatly from its principles of organization and direction. In the first direction there are preferential tax and customs regimes

It is possible to refer to the territory covering the territory of separate enterprises. The latter includes several smaller industrial enclaves of indoor areas up to several hundred hectares. Large-scale regions and large-scale areas cover the third direction. Thus, the sign of the terrain is based on the classification of various types of ANC type. The provision of close economic relations with the internal districts is characteristic of integration type zones.

The maximum size of zones is concentrated in developed countries.

However, during the last two decades, the duty-free customs areas are considerable also in developed countries. Transition economics countries are in the process of creating them. Although such zones are practically available in all countries, they are most widely spread in the United States.

RESEARCH METODOLOGY

This paper is descriptive based on the collection and analysis of results of studies reports, periodicals and books related to the topic of paper in order to investigate international relations and trade as well as to emphasize importance of custom tariffs on contemporary international trade between states or unions. The main purpose of this research was to identify the effect of custom tariff regulation on economic and policy relations. By reviewing studies, reports, periodicals and books related to the topic of paper, we can identify the main objectives of this research at the following objectives:

- ✓ What is customs ?
- ✓ What is the meaning of the custom tariff ?
- ✓ What are the kinds of custom tariff regulation ?
- ✓ What is the WTO and its affects on contemporary custom tariffs ?
- ✓ What is WCO ?
- ✓ What is international integration union ?

I have founded through this paper that some countries are trading too little customs interest rates and making a lot of money to the economy, while others are paying off too much interest. Each country should benefit from the ability to integrate into the world of economic and business union or organizations.

RESULTS AND CONCLUSION

Finally, the following can be identified. Any custom work is a crucial aspect of the country's state activity. The role of customs activity in ensuring the country's economic security is undeniable. This is a set of measures for the successful development of the country's economy, its structural rebuilding, and the creation of conditions for the protection of national producers from unfair competition. Although at first glance it did not give certain economic effect imported narcotics customs authorities activity is less important. However, by

preventing the transformation of the country into one of the international narcobuses, the customs authorities save on state funds spent on combating drug traffickers and the rehabilitation of drug addicts. By avoiding poor quality food, for example, foodstuffs in the customs territory of the state, the customs service promotes the health of the population, and promotes public funds to other social needs. Country ecology avoiding the transformation of hazardous wastes into rubbish, customs authorities are concerned about the future of the country and do not allow the lives and health of the population to endanger the economic benefits. Thus, the implementation of these customs duties is a necessary condition for ensuring the security of the country. The role of customs is minimal in the formation of state revenues is not. The share of such revenues in the state budget in different countries but it plays a special role. In the globalization of the global economy, all integration despite the processes, the role of national customs services is not declining, on the contrary slightly rises. Customs is the protection of national sovereignty from the expanse of external competitors. Despite the globalization processes, no country is in no hurry to get rid of its rich arsenal of foreign trade. As practice has shown, such measures are especially relevant for developing countries with an unstable economy. The painful liberalization of foreign trade usually does not give the expected results. However, developed countries also protect certain areas of their own economy, and also pressure on emerging markets to gain new markets. One of the traditional arsenal of customs tariff and non-tariff regulation financial instruments, including currency instruments (instruments). Overtime foreign trade transactions often affect foreign trade flows higher than the custom duty rates. The World Trade Organization (WTO) has a special impact. He has compiled "rules of the game" to carry out foreign trade operations. However, the purpose of these guidelines is not to close the WTO accession countries, but to unify the foreign trade regulation. The same

game can not be played with different rules, so the role of the WTO is high. Modern customs has a number of leading development trends. Custom and Development of the World Economy this is the reduction of customs tariffs, simplification and optimization of non-tariff regulatory measures, unification of customs legislation, the use of customs control risk management and other development trends. The key role in increasing the effectiveness of customs operations is owned by the World Customs Organization. Foreign trade operations conditional management system and assistance in improving national customs services are a great help to the development of world trade. At present, the principles of customs tariff formation and customs different forms of co-operation are applied to the establishment of customs councils from the harmonization of the customs value determination method. The special place is the functioning of free economic zones where customs restrictions are abolished in order to stimulate economic processes. The demand has been the process of upgrading customs services, enhancing the effectiveness of customs services, eliminating lost procedures and formalities, and maximizing the use of new information technologies.

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