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PROSPECTS FOR USING CUSTOMS DUTY RATES IN OPTIMIZING THE STRUCTURE OF FOOD IMPORTS IN THE REPUBLIC OF UZBEKISTAN

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Abstract: This article provides a scientific and practical analysis of the prospects for using customs duty rates in the process of optimizing the structure of food imports in the Republic of Uzbekistan. The study reveals the role of customs-tariff mechanisms in ensuring food security, reducing import dependency, and stimulating domestic production. Specifically, a mechanism for assessing the level of import dependency based on import volume, domestic production capacity, population dietary needs, and FAO standards has been developed. Furthermore, proposals for setting import customs duty rates for food products based on the principle of tariff escalation are put forward. The results of the research are of practical importance in improving customs tariff policy and strengthening national food security.

Keywords: food security, import dependency, customs duty, tariff escalation, customs tariff policy, domestic production, import structure.

Introduction. In modern economic conditions, customs payments are one of the most important economic instruments of the state in regulating foreign trade. Especially in the food market, customs duty rates play a crucial role in protecting domestic producers, optimizing import volumes, and meeting the sustainable food needs of the population. By nature, customs duties perform not only a fiscal function but also an economic regulatory function.The rational determination of customs duty rates for imported food products allows for maintaining internal market balance, ensuring price stability, and preventing excessive import dependency. Ensuring food security is a priority area of state policy in the Republic of Uzbekistan, and the effective use of customs-tariff mechanisms is of particular importance in this process. From this perspective, there is a need to establish customs duty rates based on scientifically grounded criteria to optimize the structure of imported food products. This study focuses on these issues, aiming to improve customs policy by harmonizing the level of import dependency and the principles of tariff escalation.

The Republic of Uzbekistan is considering a series of economic and tariff policy measures to ensure food security, support domestic producers, and reduce dependence on foreign markets. One such measure is the use of customs duty rates that align with the country's economic interests by regulating the structure of imported food products.

The volume and structure of food imports are directly related to the country's domestic production capacity, the dynamics of population consumption demand, and changes in the international trade environment. Therefore, optimizing the import structure should be carried out based not only on short-term needs for specific products but also by taking into account comprehensive economic factors. To effectively address this task, it is important to develop a unified, systematic, and sustainable mechanism based on analysis in the following main areas:

This system envisages the creation of a unified formula for food products and requires a deep analysis of the following directions during this process. The formula must be calculated accurately and completely, taking into account the following important issues:

Share of imported food products relative to demand. This criterion determines the extent to which the population's dietary needs are met by imported products. This indicator is crucial in assessing national food security and is analyzed in close connection with the level of food

independence. In the assessment process, the supply level determined by the ratio of domestic

$$\text{Imo'z} = \frac{(Q + \text{Import}) \cdot 100}{R \cdot n} - 100$$

production and import volume to total demand is taken as a criterion.

Where:

- **Q** — volume of domestically produced products;
- **Import** — volume of imported products;
- **R** — established annual dietary norm per capita (kg/year);
- **n** — population size at the beginning of the year.

In evaluating this indicator, a 130% threshold of the total supply level is set as the main criterion. This threshold value is based on the "Import Dependency Level of Basic Food Products" indicator recommended by the Food and Agriculture Organization (FAO), according to which the share of imported products should not exceed 30% of the total food consumption of the population. Accordingly:

- The maximum acceptable level of domestic production is 100%;
- The acceptable share of imported products relative to dietary needs is accepted as 30%.

Therefore, in supply situations higher than 130% (equal to the sum of domestic production (100%) and the maximum acceptable import share (30%)), the importance of imports increases, which is reflected by assigning a higher score in the assessment system.

- **0% – 30%:** If the indicator calculated by the formula is less than 130% or within the 30% range, the supply level is evaluated with **5 points**. This indicates that the food supply is mainly met by domestic production and import dependency is at a minimal level.
- **30% – 60%:** If the calculated indicator exceeds 130% by a range of 30% to 60%, the supply level is evaluated with **15 points**. This indicates a medium level of import dependency or that the population's needs are being met more than necessary, requiring precautionary measures.
- **60% and above:** If the calculated indicator exceeds 130% by 60% or more, the supply level is evaluated with **30 points**. This indicates a high level of import dependency or surplus supply, signifying no need for imports and acting as a serious threat to food security.

Food Import Dependency Formula

The role of imported products in the national food supply is determined through these scores.

$$Q_q = \frac{I \times 100}{K_{ichki}}$$

Where:

- **Qq** — dependency on food imports;
- **I** — quantity of food imports;
- **K(ichki)** — total amount of food supply.

This indicator is inversely proportional to the number of manufacturing enterprises in the country. As the number of enterprises increases, domestic supply grows, and import dependency decreases. Conversely, a lack of producers increases the need for imports. According to FAO, the dependency level should not exceed 30% of total consumption.

In Uzbekistan, according to *agro.uz*, there are 21,730 food enterprises producing 40 types of products. Based on this, a constant coefficient is calculated:

$$k=I*n$$

$$k=540*30=16\,200 \qquad n\neq 0$$

Scoring based on the coefficient:

- **0 points:** For products not produced in Uzbekistan or with a coefficient of 16,200 and above.
- **5 points:** For indicators between 16,200 and 16,524.
- **10 points:** For indicators between 16,524 and 16,848.
- **20 points:** For indicators between 16,848 and 17,172.
- **30 points:** For indicators above 17,172.

Tariff Escalation

In setting import customs duty rates for food products, tariff escalation must be followed. The principle suggests that rates should be adjusted based on the complexity of the production process.

- **Raw Materials (0 points):** Duty should be 0% to support domestic production.
- **Semi-finished products (10 points):** Recommended medium rate if processed further domestically.
- **Semi-finished products (15 points):** Higher rate if sold directly without further processing.
- **Direct Import by Population (25%):** High rate to protect internal production.
- **Finished Products (30%):** Rate should be 30% to ensure the competitiveness of local producers.

Practical Application: Pasta Products

Based on the developed criteria, the determination of the import duty rate for pasta is as follows:

Criteria	Import Dependency	Import Dependency	Type of Goods	Geography & Safety	Domestic Price Change
Pasta	30	25	10	20	5

Rate	**14%**

Conclusion and Recommendations

The analysis shows that using customs duty rates to optimize the structure of food imports is a vital economic tool for national food security. Based on the study, the following are recommended:

1. Introduce clear criteria assessing import dependency when setting duty rates.
2. Widely apply the principle of tariff escalation to encourage domestic producers.
3. Regularly review customs tariff policy for strategically important food products.
4. Harmonize customs policy with food security and national economic interests.

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