

**PROSPECTS FOR THE CUSTOMS AND TAX SYSTEM OF DEVELOPED COUNTRIES**

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**Abstract:** *This article was analyzed taking into account the prospects of the customs and tax system of developed countries and the factors affecting their essence from a linguistic point of view on the reader's understanding. in addition, this article deals with customs and tax gaps in developed countries. [1]*

**Keywords:** *customs, tax system, developed countries, custom duties, taxation*

**Introduction**

Customs is the public body responsible for controlling and regulating the flow of goods and people across state borders. Its main tasks are to ensure the implementation of laws and regulations related to trade, levying import and export taxes and fees, and preventing the import or export of prohibited or restricted goods. Customs authorities use a range of tools, such as checks, risk assessments and tariffs, to ensure that goods crossing the border meet all applicable laws and regulations. Customs duties are a tax on goods imported into the country by the state. This is a tariff type that is usually calculated based on the imported value of the article, country of origin, and product category. The purpose of customs payments is to protect the internal market from external competition, to provide revenue to the government and to control the flow of individual goods that may pose a threat to public health or safety. The rate of the customs fee will change depending on the country and product. Some countries offer preferential rates on certain products, such as developing countries or free trade agreements. It is important that importers are aware of customs rates for their products, make import operations problematic and economical. Taxation is the process of levying taxes on individuals, businesses and other

entities to generate revenue by the state or authority. Taxes are usually subject to income, profit, goods and services. Income from taxation is used by the government to provide citizens with services and benefits such as infrastructure development, education, health care, national security, etc. There are various types of taxes: income tax, trade tax, property tax and tax on legal entities. The amount of taxes paid by an individual or organization may depend on various factors, such as income level, type of business, and tax laws in a country or region. To prevent legal consequences, it is important to understand taxation and comply with laws and regulations.

### **ANALYSIS OF LITERATURE AND METHODOLOGY**

Customs and tax rules vary by country and can be very complex. However, in general, customs rules provide for rules and regulations governing the import and export of goods, and tax rules provide for taxes that can be applied to these goods. Customs payments and taxes are calculated depending on the value of imported or exported goods, as well as the type of goods and country of production. To determine these payments, customs officers can check goods, consider documents and assess their value. To prevent delays or fines, it is important to comply with all customs and tax rules. The prospects for the customs and tax system of developed countries vary depending on a particular country and its policies. In general, to maintain government activities and ensure economic stability in developed countries, a rich customs and tax system is well developed. From a customs point of view, developed countries usually have well-regulated import and export systems to ensure fair trade practices and prevent smuggling of illegal goods. They may also have trade agreements with other countries reducing tariffs and other outlets. In tax-developed countries, there are usually progressive tax systems in which high-income individuals are taxed at a higher rate. They also have various tax credits and rebates to encourage certain types of action, such as investment in renewable energy or charity. The prospects for customs and tax systems in developed countries are largely related to economic and political factors such as changes in trade policy, increased new technologies and a change in global capacity dynamics.

*Information on the prospects of the customs and tax system of developed countries:*

#### **Customs:**

- Many developed countries have implemented sophisticated technologies such as risk assessment tools and automated customs clearance systems to improve their customs systems.

- Customs systems of developed countries are aimed at preventing unfair trade practices, such as the protection of domestic industry and dumping at prices lower than are sold in the country-manufacturer of chorus goods.

- Many developed countries have signed free trade agreements with other countries to improve trade ties, reduce tariffs and other outlets.

### **Tax:**

- Taxation in developed countries is the main tool for the formation of state revenues and the provision of public services, such as health, education and social security programs.

- Developed countries tend to have higher tax burdens than developing countries, as they have broader public services and social programs to finance.

- Many developed countries see the possibility of introducing new taxes or changing existing tax systems to address emerging problems, such as the growth of the digital economy or the need to reduce greenhouse gas emissions.

- Some developed countries are also considering applying property tax or other measures to address income inequality.

The prospects for the customs and tax system of developed countries are formed by a number of economic, political and social factors. The governments of these countries constantly assess and update customs and tax systems to ensure their effectiveness, efficiency and fairness.

### **DISCUSS**

*Prospects for the customs and tax system of developed countries:*

#### **Customs:**

- While developed countries typically have advanced customs systems, they could face challenges such as growing e-commerce and increased use of cross-border electronic commercial platforms. Some developed countries are introducing new rules to address these issues.

- Developed countries seriously linked to international trade may be more vulnerable to trade differences and ruptures. Some developed countries are exploring ways to diversify their trade markets and reduce confidence in several major trading partners.

- Some developed countries are exploring the use of blockchain technology to improve their customs systems, as the technology provides more transparency and oversight in supply chain management.

#### **Tax:**

- As the global economy becomes more digital, many developed countries are adopting new tax policies to ensure a fair share of taxes by online companies. Some developed countries are demonstrating the introduction of taxes on digital services, which is beneficial for companies that receive large revenues from digital resources, even if they do not have physical participation in the country.

- Many developed countries impose green taxes and other environmental regulations, including taxes on carbon waste, plastic bags and other pollutants to address climate change.

- Some developed countries are learning to use blockchain technologies to improve tax collection and reduce tax evasion, as blockchain provides transparency and security in financial transactions.

In general, the prospects for the customs and tax system of developed countries are developing to solve emerging problems and change economic, political and social conditions. In order for developed countries to become effective, effective and fair in the coming years, they will continue to assess and adjust customs and tax systems.

*Now we are talking about the gaps between taxation and the customs service in developed countries.*

1. United States: The United States is known for its advanced high-level customs and tax systems, including the Internal Revenue Service (IRS) and U.S. Customs and Border Protection (CBP).

2. Japan: Japan is another country with an advanced and effective customs system, highly qualified officials and the latest technology.

3. Denmark: Denmark is often cited as one of the most efficient tax systems in the world with a high level of automation and simplified process for individuals and businesses.

4. Singapore: Singapore is known for its very low tax rates and simplified tax system, which has contributed to the rapid economic growth of the state city.

5. Germany: Germany has a well-developed customs system aimed at facilitating and efficient trade, and a progressive tax system aimed at supporting social welfare programs.

6. Canada: Canada's customs and tax systems are also highly developed, with the Canadian Revenue Agency (CRA) and the Canadian Border Services Agency (CBSA) responsible for collecting federal taxes to secure the border and facilitate trade.

7. Switzerland: In Switzerland, taxes are collected at the federal, cantonal (state) and municipal levels. Customs is managed by the Federal

Customs Administration, which enforces trade rules and performs customs payments.

Developed countries differ in their customs and tax systems, but in general they have rather complex and complex systems. Customs rules can be tighter and tighter, with imports and exports more controlled. Developed countries have higher tax rates than most developing countries, but they have much stronger social security systems and infrastructure. The tax code can be complicated and often changed. In addition, developed countries will take tough measures against tax evasion. It should be noted that certain customs and tax rules can be very different depending on the country in question, so before conducting business or financial transactions there, it is always nice to study the special rules of a certain country. The customs systems of developed countries are mainly aimed at simplifying the process of importing and exporting goods, as well as applying strict controls to prevent illegal activities such as smuggling. This includes extensive classification of products and their respective tariffs, as well as ongoing updates to trade treaties between the countries. In addition, customs officers can check incoming goods for compliance with established rules, such as consumer safety standards. As for taxation systems, most developed countries apply a comprehensive tax code aimed at maximizing state revenues, as well as minimizing the impact on individual citizens and enterprises. These codes often cover a wide range of taxes, including income, property, and trade taxes, which often change in response to changes in government priorities and economic conditions. Similarly, developed countries typically have more sophisticated taxation mechanisms, including checks and penalties for tax evasion. In general, the customs and tax systems of developed countries can be very complex and difficult to access, but they are aimed at ensuring transparency and fairness in business and economic activities.

### **CONCLUSION**

The customs and tax systems of developed countries usually have a high level of development and efficiency, which play a decisive role in the formation of government revenues, financing various public services and infrastructure projects and facilitating international trade. In recent years, many developed countries have been exploring innovative approaches to modernizing tax and customs systems to adapt to technological development and changing economic realities. These developments include initiatives such as digitalizing tax and customs processes, combining customs functions, introducing new tax incentives and incentives to

facilitate international trade and investment. These efforts are aimed at creating a more modern and efficient customs and tax system that can support economic growth and competitiveness in today's dynamically developing world market.

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