

## AMERICAN Journal of Public Diplomacy and **International Studies**

Volume 02, Issue 03, 2024 ISSN (E):2993-2157

## Scientific Observations on the Object of Crimes in the Customs **Field**

## **Ermashev Jengis Maratovich**

Doctor of Philosophy in Law (PhD), Independent Researcher

**Abstract:** This article analyzes the object of customs crimes. In this case, the object of the crime is considered to be social relations, and the objects of crime are traditionally classified according to "vertical" and "horizontal" directions. The article uses a four-level system for classifying objects of crimes in the customs sphere, according to the "vertical" classification, that is, the method of dividing crimes into general, special, similar and direct objects, according to the "horizontal" classification into directly basic, directly additional and directly optional objects. In particular, it is noted that relations protected by criminal law are defined in Article 2 of the Criminal Code of the Republic of Uzbekistan as a general object of crimes in the customs sphere. Also, a special object of the crime is public relations that ensure human rights and freedoms in crimes provided for in Articles 130 and 1301 of the Criminal Code, social relations in the economic sphere in crimes provided for in Articles 182 and 184 of the Criminal Code, public relations that ensure security and public order in public crimes, provided for in Articles 2443, 2444, 246 and 2501 of the Criminal Code. In addition, social relations that ensure normal moral values in crimes provided for in Articles 130 and 1301 of the Criminal Code, social relations that protect the foundations of the economy in crimes provided for in Articles 182 and 184 of the Criminal Code, Articles 2443, 2444, 246 and 2501 of the Criminal Code as a generic object of the crime. It is determined that social relations that protect public safety are recognized as crimes. The article also analyzes the immediate main and direct additional objects of each crime in the customs sphere, and also draws conclusions for each case. At the same time, current criminal law norms, other legal documents, opinions of scientists and provisions of decisions of the Plenum of the Supreme Court of the Republic of Uzbekistan, as well as the author's conclusions and opinions on each case are carefully analyzed.

**Keywords:** crimes in the customs sphere, object of crime, general object, special object, generic object, direct object, personal rights and freedoms, moral values, foreign economic activity, economic sphere, economic fundamentals, public safety, public order.

The set of objective and subjective signs necessary to assess a certain socially dangerous act as a crime theoretically constitutes the composition of the crime. It is known that objective signs mean the object and the objective side of the composition of the crime.

The object of the crime is a social relationship protected by the Criminal Code, which is the target of criminal aggression and can be harmed through this aggression [1, p. 139]. From this point of view, crimes in the customs field, in turn, harm certain social relations prohibited by the Criminal Code or create a real risk of such harm, therefore, based on the content of Article 14 of the Criminal Code, such a socially dangerous act is considered a crime. Therefore, in the legal analysis of crimes in the customs field, first of all, it is appropriate to study in depth the problems of the object of this crime.

Correct identification of the object of crimes in the customs sphere serves as a basis for forming a correct idea about the level of social danger of this crime. The reason is that in such a case, exactly which relations the contraband invades represents its level of social danger. About this, M. Usmonaliev said, "the object of the crime is a necessary sign of the structure of every crime. "The object of the crime is a necessary sign of each of its elements, and it also determines the essence of a particular crime and its level of social danger" [2, p. 154], he stated. From this point of view, on the basis of the analysis and study of the object of crimes in the customs field, its social danger is revealed.

In the theory of criminal law, objects of crime are traditionally classified in "vertical" and "horizontal" directions. Based on the four-level system of classification of criminal objects, general, special, similar and direct objects of the analyzed crimes are distinguished [3, p. 203]. In addition, according to the "horizontal" classification, the direct object of crimes in the customs sphere can be directly divided into main, additional and optional objects.

Based on the accepted general rule, it is possible to recognize the social relations protected by the criminal law, defined in Article 2 of the Criminal Code, as a common object of crimes in the customs field. That is, the common object for all crimes in the customs sphere is the same.

These crimes have specific characteristics in their specific, related and immediate objects. If we examine the opinion of scientists on this issue, most researchers note the economic system of society [4, p. 131] or the set of social relations that ensure the normal operation and development of the country's economy [5, p. 111] as a special object of crimes in the customs field. In particular, B.A. Sultanova, who conducted a special study in this field, expressed the opinion that the special object of crimes in the field of customs is a set of social relations protected by the criminal law in the field of economic activity [6, p. 47]..

Regarding the object of smuggling, which is considered a type of crime in the field of customs, our national scientists expressed a completely different opinion than the one mentioned above. In particular, according to M.M. Kadirov [7, p. 307] and O.G'.Zokirova [8, p. 12], the object of smuggling is social relations that ensure public safety. In this case, public security means the state of protection of an individual, society and the state against crime, other illegal actions, the consequences of emergency situations, social unrest, natural disasters, epidemics, epizootics, major disasters, accidents and fires [9, p. 167]. But these opinions are expressed only in relation to the crime of smuggling, and cannot cover all crimes in the customs field even if they are stated in a general way.

In the literature, there is no single approach to defining the similar object of customs crimes. Most scientists consider normal activity in the economic sphere [4, p. 131], social relations related to the implementation of normal economic activity [5, p. 143], social relations arising in the sphere of economic activity [4, p. 178] as such an object., define the relationship to legal economic activity [10, p. 388].

At the same time, A.I. Chuchaev and S.Yu. Ivanova show the activities of the customs authorities, aimed at achieving the economic, fiscal and protective goals, regulated by law, as a kind of object of crimes in the customs sphere [11, p. 43]. A similar opinion is put forward by S.I. Nikulin and N.I. Pikurov. They include customs crimes in the group of crimes against the state's financial interests and in practice recognize these interests as a related object of this crime [12, p. 187].

Some scientists define the social relations that arise during the transfer of goods and vehicles across the customs border in the field of customs work as a similar object of customs crimes. In the legal literature on customs law, such relations are described as relations arising in connection with customs authorities performing the function of economic protection of the state border and police control over the transfer of objects through this border [13, p. 192; 14, p. 10; 11, p. 43]. These social relations are essentially management relations. Their structural structure is made up of separate, relatively narrow groups of social relations that reflect the features of managing this or that structural element of customs work. If we apply crimes in the field of customs work to them, it becomes clear that each of them is aimed at one of these groups of social relations. Consequently, these relations are the direct objects of these crimes.

We cannot agree with the above opinions on special and similar objects of customs crimes. It is known that the unifying aspect of customs crimes is related to the illegal transfer of objects across the customs border, but depending on the type and nature of these objects, such crimes harm various social attitudes or create a real risk of harm. For example, objects such as firearms or explosives harm public safety, while objects that are not restricted to civilian circulation harm the economic sphere and economic foundations of the state. In turn, there are different views on this issue in different countries and different scientists. For example, in the case of Uzbekistan, smuggling of narcotic drugs and psychotropic substances is recognized by national legislation and scientists as a subject that harms public safety, in the case of countries such as Azerbaijan, Tajikistan, Moldova, Armenia, Turkmenistan, it is the sphere of economic activity, in the case of Georgia, it is the sphere of financial activity, the Kyrgyz Republic and In the case of Ukraine, trafficking in narcotic drugs, psychotropic substances, their analogues and precursors is considered as an act that harms the sphere of public health, in the case of the Russian Federation and Kazakhstan, public safety and public order, and in the case of the Republic of Belarus, it is considered an act that harms the public health. That is, taking into account many aspects such as the location, state of development, economic stability, national mentality of a specific country, the damage caused by various objects of customs crimes to this area can be assessed in different directions. For this reason, we believe that in order to draw a detailed and correct conclusion about the object of crimes in the customs field in the conditions of Uzbekistan, it is necessary to develop a classification of all objects of these crimes and to assess the scope of their damage to the state, society and the individual or the real risk of causing such damage.

Based on the analysis of the current situation in the national criminal legislation and the theory of criminal law, it can be said that in criminal law, taking into account that crimes threaten similar social relations, the priority rule is that acts with a similar special object are systematized in certain sections of the Special Part of the Criminal Code, and crimes with a similar object are systematized in chapters of the Special Part of the Criminal Code. does.

In the same way, in the Republic of Uzbekistan, crimes are placed in the articles of the Special Part following two different classifications, i.e. taking into account the level of social danger of crimes and the object they harm or create a real risk of harm. In particular, crimes in the field of customs are divided into three sections and three chapters:

- 1) bringing into the territory of the Republic of Uzbekistan for the purpose of distributing, advertising, and displaying pornographic (Article 130) and products promoting harassment, violence or cruelty (Article 130<sup>1</sup>) chapter;
- 2) violation of customs legislation and evasion of payment of customs fees in the section "Crimes in the field of economy" in the chapter "Crimes against the foundations of the economy";
- 3) illegal import into the territory of the Republic of Uzbekistan for distribution of religious materials (Article 244<sup>3</sup>), illegal import of drones (Article 244<sup>4</sup>), smuggling (Article 246), illegal import of fireworks into the Republic of Uzbekistan entry or exit from the Republic of Uzbekistan (Article 250<sup>1</sup>) is placed in the chapter "Crimes against public safety" in the section "Crimes against public safety and public order". So, it can be concluded that:
- The special object of the crimes provided for in Articles 130 and 130<sup>1</sup> of the Criminal Code is the social relations that ensure the rights and freedoms of the individual, and the corresponding object is the social relations that ensure the normal moral values;
- The special object of the crimes provided for in Articles 182 and 184 of the Criminal Code is social relations in the economic sphere, and the related object is social relations protecting the foundations of the economy;

The special object of crimes provided for in Articles 244<sup>3</sup>, 244<sup>4</sup>, 246 and 250<sup>1</sup> of the Criminal Code is social relations that ensure public safety and public order, and the corresponding object is social relations that protect public safety.

Let's comment on the direct object of crimes in the customs field. It is known that the direct object of the crime has its own characteristics for each type of crime. That is why they are reflected in separate articles in the JK. That is, the crime provided for in a specific article of the Criminal Code differs from the crime provided for in another article according to its direct object, and they do not repeat each other. If the direct object of certain actions is the same, it is correct to reflect them in one article. Therefore, the direct objects of crimes in the customs field are different from each other.

1. Bringing pornographic products into the territory of the Republic of Uzbekistan for the purpose of distribution, advertising, and display (Article 130 of the Criminal Code). The social risk associated with this crime often stems from concerns about public morality, the potential for harm to individuals or society, and the protection of developing populations such as minors. In almost all countries, governments act to regulate or restrict the importation of such materials into public territory to maintain public order, uphold cultural values, and prevent potential negative impact on individuals, families, and communities. Such crimes are dangerous for the future of every state and nation because they damage the moral roots of society and the moral values of the young generation.

According to M.H. Rustambaev, the direct object of this crime is public morality, social relations that ensure the normal moral development of young people [15, p. 174]. Also, according to A.A. Atajonov, the production, import, distribution, advertising, and display of pornographic products violates social morality, affects the formation of morals in society and the change of the moral landscape of the nation, and harms the interests of the state. As long as the state takes care of proper upbringing of minors (at the same time, also in the field of sexual life) [16, p. 185]. In this regard, M. Kadyrov expressed a similar opinion: the object of this crime is the moral education, spiritual and spiritual development of persons under the age of 21 [17, p. 95].

According to the unanimous opinion of these authors, the production, importation, distribution, advertising and display of pornographic products are aimed at protecting public morals, developing young people, especially those under 21 years of age, their moral and spiritual education and maintaining normal morality in society. harms social relations related to provision. We agree with these points and consider it necessary to further develop and systematize them.

In our opinion, the direct main object of the crime of importing pornographic products into the territory of the Republic of Uzbekistan for the purpose of distribution, advertising, and display is public morals, social relations that ensure the normal moral development of young people. On the other hand, the established procedure for the transfer of objects across the customs border, the social relations that provide the state interests defined in the Constitution and other legislation, in particular, in the state policy regarding youth, are the direct additional objects of this crime.

2. Bringing into the territory of the Republic of Uzbekistan for the purpose of distributing, advertising, and displaying products promoting oppression, violence or cruelty (Article 130<sup>1</sup> of the Criminal Code). The social danger of importing a product that promotes oppression, violence or cruelty into the territory of the Republic of Uzbekistan is assessed, first of all, by the damage that can be caused to the well-being of individuals, society and the state, as well as to moral values. This act is considered a crime because it can harm public order, moral standards, and negatively affect the mental and physical health of the population. In this case, the criminal-legal concern is to prevent the spread of materials that cause social conflicts, undermine moral principles, and threaten the general harmony and stability within the country.

According to M.H. Rustambaev, the direct object of this crime is public morality, social relations that ensure the normal moral development of young people, moral and principles in society [15,

- p. 179]. According to A.A. Atajonov, the object of this crime is social relations that ensure the principles of moral and cultural life of society [16, p. 195]. In our opinion, approving these approaches, their further development and systematization is appropriate. That is, the immediate main object of the analyzed crime is social relations aimed at maintaining social ethics and moral and ethical principles for the normal development of youth and the cultural life of society, and the direct additional object is the established procedure for moving objects across the customs border and social relations representing the state's interests in maintaining normal moral and ethical principles of society. is considered
- 3. Violation of customs legislation (Article 182 of the Criminal Code). The social risk associated with this crime affects the wider economic and social spheres and includes the risk of damaging foreign trade relations, promoting unfair competition and hindering the effective functioning of customs systems. This type of crime is not only a violation of established customs rules, but also causes a number of negative consequences, such as loss of state revenues, threat to economic stability, violation of the integrity of the customs system.

A.A.Otajonov and Sh.F.Mamajonov expressed their opinions about this crime and noted that its direct object is the economic interests of our country, social relations that provide the foundations of the economy [16, p. 467]. We do not agree with this opinion. Because all crimes for which liability is provided in Article 15 of the Special Part of the Criminal Code, Chapter 12, harm the foundations of the economy, thereby harming the economic interests of the state. Therefore, this relationship is considered a similar object for crimes under Chapter 12 of the Criminal Code, that is, this social relationship is not considered the main object of the analyzed crime.

In this regard, the opinion of M.H. Rustambaev is worthy of attention, according to him, the direct object of this crime is the established procedure for the transfer of goods or other valuables through the customs border of the Republic of Uzbekistan, which ensures compliance with the rights and legal interests of the state, legal entities and individuals in the field of economic activity [15, p. 525]. In our opinion, it is necessary to further improve this idea and systematize it in the horizontal direction of the crime object.

Therefore, it is reasonable to consider that the direct main object of violation of the customs legislation is the social relations that determine the procedure and conditions for the transfer of goods and other objects important for the economic interests of the state through the customs border of the Republic of Uzbekistan. Already as a component of customs work, they are related to the implementation of the goals and objectives of the state customs policy specified in the Customs Code of the Republic of Uzbekistan. The immediate additional object of violation of the customs law documents is the social relations that ensure the normal operation of the customs authorities, the order of state management of foreign economic activity.

- 4. Evasion of payment of customs duties. The social risk associated with this crime is wideranging, encompassing threats to both national economies and international trade relations. This jeopardizes the equitable distribution of resources, hinders government revenues, and undermines the fairness of global trade, in turn leading to a potential domino effect on a nation's economic stability, trade integrity, and the nation's overall socioeconomic well-being.
- M.M. Kadyrov spoke about the direct object of this crime and stated that it harms the economic foundations of the state [17, p. 206]. As mentioned in the above analysis, although this crime damages the foundations of the economy, it is not appropriate to show the foundations of the economy as its direct object. Because the basics of economics is a very broad concept. In this regard, according to M.H. Rustambaev, the direct object of this crime is social relations related to the activity of the state in the financial sphere [15, p. 548]. A.A.Otajhonov and Sh.F.Mamajonov noted social relations [16, p. 480] that ensure the established procedure for paying taxes and other mandatory payments as the direct object of this crime. According to O. Makhkamov, who conducted a special study on the issue of liability for the crime of tax evasion, the main object of this crime is the social relations of the state in the field of taxation, that is, tax

authorities and taxpayers (individuals and (officials of legal entities) form social relations related to tax or other mandatory payments, calculation and payment [18, p. 16].

It is important to note that all of these mentioned are related to the object of the crime of tax evasion. The issue that we are analyzing, that is, the object of the crime of evasion of payment of customs duties, differs from these opinions. In fact, the current Criminal Code does not have a separate crime of evasion of customs duties. However, this act is actually fully covered by Articles 182 and 184 of the Criminal Code.

Because a tax is defined by the Tax Code as a compulsory and arbitrary payment to the budget system. Also, the Code provides for the following types of taxes: 1) value added tax; 2) excise tax; 3) profit tax; 4) income tax from individuals; 5) subsoil use tax; 6) special rent tax for extracting minerals; 7) tax for the use of water resources; 8) property tax; 9) land tax; 9) social tax.

The fee means a mandatory fee charged to the budget system, defined in the Tax Code or other legal documents, the payment of which is required to carry out legally significant actions by the authorized body or its official against the person who pays it, including granting him certain rights or authorizing documents. will be one of the conditions.

The term "customs fee" refers to certain types of taxes and fees that are imposed during the transportation of goods across the customs border and in other cases stipulated by the Customs Code. According to Article 289 of the Customs Code, there are the following types of customs fees: 1) customs duty; 2) value added tax; 3) excise tax; 4) customs fees.

The controversial issue is that the direct objects of the crime of evasion of taxes or duties and the crime of customs evasion, which we theoretically distinguished in this case, are not the same. That is, it is wrong, in our opinion, to define liability for these crimes as evasion of paying taxes or fees in one article.

Although there are similarities between the crimes of evasion of payment of customs duties and evasion of payment of other types of taxes or duties, they differ in terms of the specific nature of the types of payment, regulatory legislation, nature, object and social danger of the crime. Including:

- a) on the content of the obligation to pay: evasion of payment of customs duties includes the intentional avoidance of the fees charged to goods when they are imported or exported through the customs border. Evasion of taxes or duties is a broader category and includes evasion of various taxes or duties. In addition, the need to pay customs fees is not related to the location of a person or his property in the territory of a certain state, but to a certain type of activity transportation of goods across the customs border;
- b) on the field of regulatory legislation: although all types of taxes and fees and terms of payment are regulated in the Tax Code, which regulates the relations regarding the establishment, introduction, cancellation, and payment of taxes and fees, what are customs fees, types, and issues related to payment almost unregulated. These issues are regulated by a completely different legislation - the Customs Code. That is, relations related to transportation of goods and means of transport across the customs border of the Republic of Uzbekistan, collection of customs fees are the subject of regulation of the Customs Code;
- c) Scope: Customs evasion is primarily related to acts related to the movement of goods across borders, focusing on tariffs, duties and customs procedures. Tax or levy evasion covers a broader scope that deals with violations of financial obligations imposed on individuals, businesses and various economic transactions within the country;
- d) by the nature of goods or operations: evasion of customs duties refers to goods transported across borders and under customs control, evasion of taxes or duties covers a wide range of financial activities, including profits and gains, commercial transactions and tax liabilities includes other economic events that emit;

e) on the object of the crime: evasion of payment of customs fees damages social relations related to the finance, budget and customs sphere, and as a result customs legislation is violated, as well as negatively affects the normal activity of customs authorities. In case of evasion of payment of other types of taxes and fees, social relations related to finance, budget and tax sphere are damaged and as a result tax legislation is violated, and also affects the normal activity of tax authorities.

Thus, while both crimes involve willful evasion of financial obligations, evasion of customs duties is specific to goods crossing borders and regulated by customs legislation, while evasion of taxes or duties involves various financial obligations within a country. has a wider scope and is regulated by tax legislation.

In addition, many foreign countries criminalize customs evasion as a separate offense from tax evasion. In particular, for such an act, Article 194 of the Criminal Code of the Russian Federation [19], Article 209 of the Criminal Code of Azerbaijan [20], Article 241 of the Criminal Code of the Kyrgyz Republic [21], Article 231 of the Criminal Code of the Republic of Belarus [22], Article 236 of the Criminal Code of Kazakhstan [23], Article 249 of the Criminal Code of Moldova [24], Article 291 of the Criminal Code of Tajikistan [25], Article 261 of the Criminal Code of Turkmenistan [26], Article 153 of the Criminal Code of the PRC [27], Article 372 of the Criminal Code of Germany [28] provides for liability.

Based on the above analysis, it is necessary to consider the issue of introducing a separate article in the Civil Code as a special norm that defines liability for this crime, separating the act of evasion of payment of customs fees from the crime of evasion of payment of taxes or fees and violation of customs legislation.

It should be noted that there are different views on the direct object of customs duty evasion, which primarily refers to the regulation of funds in the state budget or social relations in the field of state customs regulation. At the same time, Yu.I.Suchkov, one of the scientists of the field who expressed an opinion on the direct topic of this crime, social relations that protect foreign economic activity and ensure the formation of state budget funds from customs payments [29, p. 314], V.I.Mikhaylov and A.V. Fedorov pays attention to the social relations [30, p. 109] that determine the order of payment of customs duties in the system of regulation of the customs sector. M.A. Kochubey considers this object as a process related to foreign economic activity [31, p. 168], while B.V. Volzhenkin, R.R. Bayramov, N.B. Kuroptev, A.V. Semenov consider foreign economic activity social relations within the established order [32, p. 202; 33, p. 111] understands as. In this regard, R.G. Stepanov and S.A. Gavrichenko noted that the object of crimes related to the evasion of payment of customs duties are social relations related to the payment of customs duties collected from legal entities and individuals to the budget [34, p. 110]. Another scientist, O. V. Grachev, notes that the direct object of this crime is the obligation of individuals to timely pay customs fees for goods transported across the state customs border [35, p. 76]. According to the interpretation of V. M. Andreeva, the direct object of customs duty evasion includes both the formation of state budget revenues and the payment of customs duties resulting from the transportation of goods and/or vehicles across the customs border [36, 48 -p.].

So, summarizing the above points, there is currently no unity of views on the issue of the direct object of customs duty evasion. Most authors protect the financial interests of the state, that is, they believe that the direct object of such crimes is the relationship that protects the flow of revenues to the budget. Others describe the crime in question as an act of encroachment on relations in the field of customs regulation. Most scientists choose both of them as the main objects: relations in the field of transfer of objects across the customs border and relations in the tax (budget, financial) field. But, in our opinion, none of these views has given a detailed description of the direct object of the analyzed crime. In particular, none of these authors formed a system of direct main and direct additional objects of this act.

In this regard, the following opinion of A.A. Korennaya is noteworthy: the social relations that ensure the transportation of goods and wealth across the customs border in accordance with the

established international customs rules are the direct main object of this crime, and the social direct addition that occurs in connection with the receipt of customs fees charged to the relevant state budget. is an object [37, p. 363]. In our opinion, the direct additional object of the crime is wrongly described in this place. Because the social relations noted by the author are relations directly related to the main object.

In this regard, R. G. Stepanov's opinion is also noteworthy, in his opinion, the direct main object of this crime is social relations that ensure the interests of the state in the financial sphere by collecting customs fees from organizations and individuals. A direct additional object is social relations to ensure state regulation of a separate field of economic activity related to the export, import or transit of various objects through the state customs territory [34, p. 110].

We believe that the views of this scientist are relatively correct. In our opinion, the immediate main object of evasion of payment of customs fees is social relations related to the formation of state budget revenues and ensuring the economic security of the state through the payment of customs fees during the transfer of objects from the customs border, and the direct additional object is the protection of the procedure for the normal operation of customs authorities and the transfer of objects from the customs border. is a social relationship.

5. Illegally bringing religious materials into the territory of the Republic of Uzbekistan for distribution (Article 2443 of the Criminal Code). The social risk inherent in the illegal importation of religious materials leads to the potential destabilization of societal harmony, interfaith relations, and cultural integrity. This crime not only poses the risk of creating religious conflicts, but also undermines a wide range of social cohesion, leading to cultural discord and social instability. According to A.A. Atajonov, the direct object of this crime is social relations that ensure public safety [16, p. 846]. But this opinion cannot be agreed. Because the recorded social relationship is a related object of this act. In this regard, according to M.H. Rustambaev, the direct object of this crime is the right of free belief of any person and public safety [38, p. 348].

In our opinion, the immediate main object of illegal importation of religious materials into the territory of the Republic of Uzbekistan for the purpose of distribution is the social relations that ensure the established procedure for the transfer of religious materials across the customs border, and the direct additional object is the social relations that ensure the normal operation of customs authorities and the rights of individuals to freely believe.

6. Illegal importation of drones (Article 244<sup>4</sup> of the Civil Code). The social risk associated with this act is related to threats to public safety and privacy, and the illegal importation of drones is an invasion of privacy, thereby endangering the well-being of individuals and national security, which in turn can be perpetrated through the use of drones, can facilitate the commission of many other dangerous acts. As the direct object of this crime, M.H. Rustambaev is responsible for the illegal import, transfer, acquisition, storage or use of unmanned aerial vehicles, their components and spare parts, as well as public safety, human life and health. is [38, p. 353], noted that.

In our opinion, the immediate main object of the illegal import of drones is the social relations that ensure the established procedure for the transfer of drones across the customs border, and the direct additional object is the social relations that ensure the normal operation of customs authorities, state security and personal life safety.

7. Contraband (Article 246 of the Civil Code). The illegal transfer of firearms, ammunition, explosive devices, narcotics, and other items whose export or import is prohibited or restricted across the country's customs border has a great social risk in terms of the safety of the society and the state, as well as the destruction of the healthy environment of the members of the society. In this regard, such an act is sanctioned by Article 246 of the Civil Code, apart from Article 182 of the Civil Code, and laws and regulations defining the special procedure for dealing with such objects have been adopted in the country. Laws of the Republic of Uzbekistan "On narcotic

drugs and psychotropic substances", "On the fight against terrorism", "On the transit of special cargo and military formations", the Cabinet of Ministers "On the import, transportation, storage and use of explosives and explosives in the Republic of Uzbekistan "On measures to improve the procedure", "Regulations and other legislative documents on the procedure for importing explosive materials for military purposes into the Republic of Uzbekistan". Crimes related to smuggling harm or threaten to harm public security, economic security, national security of the Republic of Uzbekistan, and the security of the world community (when weapons of mass destruction and materials and devices that can be used in the creation of such weapons are illegally imported or exported).

According to A.A. Otajonov and M.M. Kadyrov, the direct object of this crime is social relations that ensure public safety [16, p. 851; 17, p. 329]. But this opinion cannot be agreed. Because the recorded social relationship is a related object of this act. In this regard, according to M.H. Rustambaev, the direct object of this crime is public safety, public order and public health [38, p. 366]. Here, the direct object of smuggling is interpreted much more broadly than the approach above. But we think that the immediate main object of this crime should be a narrower, that is, a more specific social relationship, which is covered by a similar object that is considered wider.

In our opinion, it is appropriate to consider the social relations that determine the procedure and conditions for the transfer of goods and other objects that are excluded from free civil circulation or restricted from free civil circulation across the customs border as the direct main object of the crime of smuggling. Already as a component of customs work, they are related to the implementation of the goals and objectives of the state customs policy specified in the Customs Code.

The crime of contraband directly encroaches on the main object as well as on the additional object. The direct additional object of contraband depends on the subject of this crime and the methods of its commission. For smuggling, as such objects, nuclear, chemical, biological and other types of weapons of mass destruction, materials and devices that can be used in the creation of such weapons, as well as narcotic drugs or psychotropic substances, materials promoting religious extremism, separatism and fanaticism - defense capability and the state social relations that ensure security, and in case of smuggling committed by avoiding customs control using official position or hiding from customs control or fraudulently using documents made to resemble customs documents or tools, or without declaration or using a declaration written in a different name - social relations that ensure the normal operation of customs authorities shall apply does.

8. Illegal import of fireworks into the Republic of Uzbekistan or export from the Republic of Uzbekistan (Article 250<sup>1</sup> of the Criminal Code). The social risk associated with the illegal import or export of fireworks includes broader issues of public safety, environmental impact and regulatory compliance. Unauthorized transportation of such vehicles causes various accidents, damages to the environment and violations of established safety measures, and also poses a serious threat to the general well-being of both individuals and society. According to M.H. Rustambaev, the direct object of this crime is the established order of illegal production, preparation, storage, transportation, dispatch, use of pyrotechnic articles, their import (export from the Republic of Uzbekistan) or transfer, as well as the life of citizens or social relations that ensure health and safety of other people's property [38, p. 395]. According to A.A. Atajonov, social relations that ensure the order of illegal production, preparation, storage, transportation, sending, use of pyrotechnic articles, as well as their illegal import (export from the Republic of Uzbekistan) or transfer, the direct additional object is social relations that ensure the life or health of citizens or the inviolability of other people's property [16, p. 864].

In our opinion, the direct main object of the analyzed crime is the social relations that ensure the established order of importing pyrotechnic articles to the Republic of Uzbekistan or the export from the Republic of Uzbekistan, and the direct additional object is the social relations that ensure the normal operation of customs authorities and the health of citizens.

## **References:**

- 1. Rustambaev M.H. Course of criminal law of the Republic of Uzbekistan. I roof. Special part. Doctrine of crime: Textbook. Tashkent: ILM ZIYO, 2011. P.139.
- 2. Usmonaliev M. Criminal law (General part): Textbook. Tashkent: New age generation, 2005. P. 154.
- 3. Frolov E.A. Spornye voprosy uchenia ob obekte prestupleniya // Sat. uchenyx trudov. Sverdl. walk in-ta. Vyp. 10. Sverdlovsk, 1968. P.203.
- Ugolovnoe pravo Rossii. Osobennaya chast: Uchebnik pod ed. prof. B.V. Zdravomyslova. -M., 1996. - P.131.
- 5. Ugolovnoe pravo Rossii. Osobennaya chast: Uchebnik pod ed. prof. A. I. Raro. M., 1997. P.111.
- 6. Sultanova B.A. Ugolovno-pravovaya and kriminologicheskaya characteristics of the criminal and domestic sphere. Diss... na sois. three. Step. sugar walk science Makhachkala, 2006. P. 47.
- 7. Comments on the Criminal Code of the Republic of Uzbekistan. Tashkent: Adolat, 1997. B.307.
- 8. Zakirova O.G. Criminal liability for smuggling: Study guide / Editor-in-chief: Ph.D., prof. M. H. Rustamboev. Tashkent: TDYuI, 2007. P.12.
- 9. Legal encyclopedia of Uzbekistan. Responsible for publication: R.A. Muhitdinov and others. / Responsible editor: N. Toychiev. Tashkent: Adolat, 2009. P.167.
- 10. Ugolovnoe pravo. Obshchaya i Osobennaya chasti: Uchebnik pod ed. prof. N.I. Vetrova and prof. Yu.I. Lyapunova. M., 2001. 388-389 p.
- 11. Chuchaev A.I. Tamozhennye prestupleniya v novom UK RF / Chuchaev A.I., Ivanova S.Yu. // Gosudarstvo i pravo. 1998. #11. S.43.
- 12. Rossiyskoe ugolovnoe pravo. Osobennaya chast: Uchebnik pod ed. prof. M.P.Juravleva and prof. S.I. Nikulina. M., 2001. P.187.
- 13. Tamojennoe pravo: Uchebnik pod ed. prof. B. N. Gabrichidze. M., 1995. P.192.
- 14. Kozyrin A.N. Tamogennoe pravo Rossii. M., 1995. P.10.
- 15. Rustambaev M.H. Comments on the Criminal Code of the Republic of Uzbekistan. Special part. T.2. Tashkent: Legal literature publishing, 2021. P. 174.
- 16. Criminal law. Special part. Daslık. / Sh.T.Ikramov, R.Kabulov, A.A.Otajonov et al. / Responsible editor: Sh.T.Ikramov. Tashkent: Ministry of Internal Affairs of the Republic of Uzbekistan, 2016. P. 185.
- 17. Kadyrov M.M. Ugolovnoe pravo Republic of Uzbekistan. Osobennaya chast. Textbook. Tashkent: Adolat, 1997. P. 95.
- 18. Makhkamov O.M. Criminal-legal and criminological aspects of tax evasion or other compulsory payments. Dr. diss... autoref. Tashkent, 2015. P. 16.
- 19. Criminal Code of the Russian Federation dated 13.06.1996 No. 63-FZ. // www.consultant.ru/document/cons doc LAW 10699/
- 20. Criminal Code of the Republic of Azerbaijan (approved by the Law of the Republic of Azerbaijan dated December 30, 1999 No. 787-IQ). // www.continent-online.com/Document/?doc\_id=30420353#pos=6;-145

- 21. Criminal Code of the Kyrgyz Republic dated October 28, 2021 No. 127. // www.cbd.minjust.gov.kg/act/view/ru-ru/112309
- 22. Criminal Code of the Republic of Belarus dated July 9, 1999 No. 275-Z. //www.online.zakon.kz/Document/?doc\_id=30414984&pos=511;-60#pos=511;-60
- 23. Copyright Code of the Republic of Kazakhstan dated July 3, 2014 No. 226-V. // www.online.zakon.kz/Document/?doc id=31575252&pos=5;-108#pos=5;-108
- 24. Criminal Code of the Republic of Moldova on April 18, 2002 No. 985-XV. // www.continent-online.com/Document/?doc\_id=30394923#pos=6;-143
- 25. Copyright Code of the Republic of Tajikistan dated May 21, 1998 No. 574. // www.continent-online.com/Document/?doc\_id=30397325#pos=8;-145
- 26. Criminal Code of Turkmenistan dated June 12. 1997 No. 222-I. // www.online.zakon.kz/Document/?doc id=31295286
- 27. Criminal Law of the People's Republic of China. // www.asianlii.org/cn/legis/cen/laws/clotproc361/
- 28. German Criminal Code. // www.gesetze-im-internet.de/englisch\_stgb/englisch\_stgb.html
- 29. Suchkov Yu.I. Prestupleniya v sphere vneshneekonomicheskov devatelnosti Rossiyskov Federatsii. - M., 2005. - P. 314.
- 30. Mikhailov V.I., Fedorov A.V. Tamozhennye prestupleniya. SPb., 1999. P. 109.
- 31. Kochubey M.A. Bezopasnost v sphere tamojennov devatelnosti. M., 2005. P. 168.
- 32. Volzhenkin B.V. Economic crime. SPb., 1999. P. 202.
- 33. Bayramov R.R., Kuroptev N.B., Semenov A.V. K voprosu o sostave prestupleniya, svyazannogo s ukloneniem ot uplaty tamojennyx platejey. // Pravovoe gosudarstvo: theory and practice. – 2020. – No. 4 (62). Chast 2. – S. 111.
- 34. Stepanov R.G., Gavrichenko S.A. Uklonenie ot uplaty tamojennyx platejey: problemy qualificatsii prestupleniya. // Uchenye zapiski SPb branch RTA. – 2017. – No. 2 (62). - P. 110.
- 35. Grachev O.V. Ugolovnaya otvetstvennost za uklonenie ot uplaty tamojennyx paymentjey: ugolovno-pravovoy analysis, problemy qualificatsii: dis. ... candy. walk Nauk. – M., 2007. – S. 76.
- 36. Andreeva V.M. Ponyatie obekta uklonenia ot uplaty tamojennyx platejey. // Vestnik Vladimirskogo yuridicheskogo instituta. – 2010. – No. 3 (16). - P. 48.
- 37. Korennaya A.A. Uklonenie ot uplaty tamojennyx platejey, vzimaemyx s organizatsii ili fizicheskogo litsa v Rossii i stranax Euraziyskogo ekonomicheskogo soyuza: problemy qualificatsii // Rossiysko-aziatskiy pravovoy journal. – 2019. – No. 3. – S 363.
- 38. Rustambaev M.H. Comments on the Criminal Code of the Republic of Uzbekistan. Special part. T.3. - Tashkent: Legal literature publishing, 2021. - P. 348.