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PROSPECTS FOR INTRODUCING A SEPARATE CATEGORY FOR MANUFACTURING ENTERPRISES IN THE DEVELOPMENT OF THE AUTHORIZED ECONOMIC OPERATOR SYSTEM

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Annotatsiya. Maqolada O'zbekiston Respublikasida vakolatli iqtisodiy operator (VIO) instituti doirasida "ishlab chiqaruvchi" maqomini alohida funksional toifa sifatida ajratish imkoniyati ilmiy jihatdan asoslangan. Tadqiqotning nazariy qismida Braziliya, Zimbabve, Yevropa Ittifoqi va Ukraina tajribasiga bag'ishlangan xalqaro tadqiqotlar tahlil qilinib, VIO uchun belgilangan imtiyozlar va mezonlarni korxonalarning operatsion faoliyat xususiyatlariga moslashtirish zarurati yoritilgan. Statistik tahlilda 2021–2025-yillarda bojxona hududida qayta ishlash (inward processing) va reeksport bojxona tartib-taomillaridan foydalangan VIO maqomiga ega korxonalar ko'rsatkichlari o'rganilgan. Korxonalar uchun "ishlab chiqaruvchi" maqomini joriy etishning afzalliklari hamda ushbu maqomga nisbatan qo'yilishi mumkin bo'lgan talablar asoslangan, shuningdek, mezonlar tizimini shakllantirish bo'yicha ilmiy-amaliy takliflar ishlab chiqilgan.

Kalit so'zlar: vakolatli iqtisodiy operator, ishlab chiqaruvchi, eksportchi, bojxona hududida qayta ishlash, reeksport, qo'shilgan qiymat, differensial mezonlar, savdoni yengillashtirish.

Аннотация. В статье научно обоснована возможность выделения статуса «производитель» в качестве отдельной функциональной категории в рамках института уполномоченного экономического оператора (УЭО) в Республике Узбекистан. В теоретической части исследования на основе анализа международных исследований, посвящённых опыту Бразилии, Зимбабве, Европейского союза и Украины, раскрыта необходимость адаптации преимуществ и критериев УЭО к особенностям операционной деятельности предприятий. В рамках статистического анализа изучены показатели предприятий, имеющих статус УЭО и применявших в 2021–2025 гг. таможенные процедуры переработки на таможенной территории (inward processing) и реэкспорта. Обоснованы преимущества введения статуса «производитель» для предприятий и требования, которые могут предъявляться для получения данного статуса, а также разработаны научно-практические предложения по формированию системы соответствующих критериев.

Ключевые слова: уполномоченный экономический оператор, производитель, экспортёр, переработка на таможенной территории, реэкспорт, добавленная стоимость, дифференцированные критерии, упрощение процедур торговли.

Abstract. The article provides a scientific rationale for distinguishing the status of "manufacturer" as a separate functional category within the institution of Authorized Economic Operators (AEO) in the Republic of Uzbekistan. The theoretical part draws on an analysis of international studies examining the experience of Brazil, Zimbabwe, the European Union, and Ukraine and highlights the need to adapt AEO benefits and criteria to the operational characteristics of enterprises. The statistical analysis examines the performance indicators of AEO-status enterprises that applied the customs procedures of inward processing and re-export during 2021–2025. The advantages of introducing manufacturer status for enterprises and the requirements that may be established for obtaining this status are substantiated. Based on the findings, scientific and practical proposals are developed for establishing a differentiated system of criteria.

Keywords: Authorized Economic Operator, manufacturer, exporter, inward processing, re-export, value added, differentiated criteria, trade facilitation.

INTRODUCTION

The expansion of foreign trade flows in the world economy and the intensification of economic integration between states are setting customs authorities the task of creating favourable conditions for foreign trade while, at the same time, exercising the state's control functions effectively. One of the most effective institutional mechanisms for balancing these two tasks is the institution of the authorized economic operator (AEO).

Decree of the President of the Republic of Uzbekistan No. PF-174 of 27 August 2026 "On measures to improve the activities of the state customs service bodies and to introduce modern approaches in customs administration" sets the task of raising the number of foreign economic activity (FEA) participants entered in the register of authorized economic operators to 500 [1]. Achieving this target requires expanding the coverage of the AEO system and, in particular, institutionally recognising categories of economic entities that have not so far been singled out.

In Resolution No. 500 of the Cabinet of Ministers of the Republic of Uzbekistan, the participants in foreign economic activity entitled to obtain AEO status are divided, by their functional characteristics, into categories such as exporters and importers, customs brokers, carriers and owners of customs warehouses [2]. However, under the current regulation, business entities that directly manufacture goods are not singled out as an independent functional category. This makes it necessary to distinguish between the economic and legal content of the concepts "exporter" and "manufacturer" and to develop a system of criteria for manufacturing entities that corresponds to the specific nature of their activities.

The purpose of this article is to demonstrate the scientific and theoretical foundations for distinguishing the status of "manufacturer" as a separate functional category within the AEO institution on the basis of an analysis of international studies; to substantiate this need with empirical evidence based on statistics for enterprises using the customs procedures of processing within the customs territory (IM 51) and re-export (EK 11); and to identify the benefits of manufacturer status for enterprises and the requirements that may be imposed on it.

LITERATURE REVIEW

In international practice, the concept of the authorized economic operator was shaped by the World Customs Organization's SAFE Framework of Standards (2005) and was raised to the level of an international commitment by Article 7 of the World Trade Organization's Trade Facilitation Agreement through the concept of the "authorized operator"; under it, member states are to provide additional facilitation measures for trusted economic operators that meet the established criteria [3, 4]. According to Mafurutu, at least three of the following measures are to be provided: reduced documentary and data requirements, fewer physical inspections, rapid release of goods, deferred payments, comprehensive or reduced guarantees, a single declaration, and clearance of goods at the operator's premises [5].

The attractiveness of the AEO institution for enterprises has a special place in recent studies. Drawing on the Brazilian experience, G.V. David, C. Morini, F. Heijmann and E.A. Dionisio analysed the reasons for seeking AEO status through the institutional isomorphism theory of P. DiMaggio and W. Powell (1983): in the authors' view, both the motivation of enterprises and their post-certification assessments are shaped by coercive, mimetic and normative pressures [6]. According to the survey results, 86% of respondents rated "being recognised as a safe and reliable operator" as "very important", 84.9% gave the same rating to reducing foreign trade risks, and 80.2% to facilitating the flow of foreign trade operations [6]. However, the main finding of the study is the gap between expected and actual results: whereas raising competitiveness was a very important motive for 73% of respondents, only 37.1% perceived this effect to the same degree after certification; for logistics efficiency, this indicator fell from 71.6% to 46.4%, and for cost reduction, from about 65.1% to 24.8% [6].

The authors identify the uniformity of benefits and their devaluation as one of the reasons for this gap. Focus-group participants stressed the need to adapt the self-assessment questionnaire to enterprise profiles and to take the context and size of the enterprise into account in the assessment process; once certain benefits (for example, submitting the declaration before the goods arrive) were extended to non-certified enterprises, the difference between certified and non-certified operators narrowed and the attractiveness of the programme declined [6]. In this respect, the "Stairway" concept of L. Karlsson (2017), cited by David et al.—the higher the compliance, quality and security demonstrated by an enterprise, the broader the facilitation granted by customs—may be regarded as the theoretical basis for differentiating benefits; B. Burgemeestre et al. (2009), for their part, described the AEO as a flexible programme that is context-based, oriented towards risk management and requires broad interpretation when assessing participants [6].

The study by R. Mafurutu on the Zimbabwean experience shows why the coverage of an AEO programme may remain limited. In Zimbabwe, the programme was launched in 2013 and at a later stage was opened to manufacturers, importers, exporters, customs brokers, carriers and other sectors; nevertheless, at the time of the study, only 14 operators had been accredited, out of more than 3,000 transporters, 400 brokers, 700 large clients and 3,000 exporters and importers [5]. According to the focus-group results, this was due to the length and complexity of the self-assessment questionnaire, the high cost of compliance and the mismatch between these costs and the benefits available; in addition, the benefits were largely uniform and generic across all sectors and had not been extended sector by sector [5].

O. Zolotarova, T. Karavayev and G. Duginets analysed the evolution of the AEO concept in the context of

the European Union's 2023 customs reform, in particular the "Trust and Check Traders" concept, which builds on AEO principles. This concept gives operators that meet high compliance requirements such opportunities as fewer inspections, faster declaration and the use of a single simplified declaration for several operations, but it also imposes technological requirements on the operator, such as integration with the EU Customs Data Hub [7]. The authors also analyse the situation in Ukraine: as of 30 October 2024, 63 enterprises were registered in the AEO register, most of them large, while for small and medium-sized businesses, meeting the requirements for the status remains a difficult task [7]. According to the studies they cite, the spread of the programme is slowed by a process of obtaining the status that can take up to a year (Ivanchenko, 2024), by low awareness of the benefits among entrepreneurs (Klyatskyi et al., 2024) and by gaps in national legislation (Vargulyak, 2023); M. Lux noted that the new model insufficiently takes into account the complexity of supply chains, and A. Fruscione noted that technological requirements may be a barrier for small enterprises [7].

In their concluding remarks on the future of the programme, David et al. note another important aspect: in many countries, requirements relating to the raw-material origin of goods (for example, those on deforestation and forced labour) and to the reuse of materials are becoming stricter, which increases the importance of AEO status as evidence of an operator's control over its entire supply chain; the European Union is introducing an "AEO-plus" (Trust&Check) model for operators that provide full supply chain visibility from source to customs [6]. At the same time, the authors point out that their study did not examine the low participation of small and medium-sized enterprises or the differences in motivation between exporting and importing enterprises, and that these areas remain open for future research [6].

Summarising the results of the studies reviewed, three conclusions can be drawn. First, the actual effect of AEO status may be lower than enterprises' initial expectations, especially where benefits are uniform and generic or are extended to non-certified entities as well [5, 6]. Second, in countries where requirements are complex and disproportionate to the benefits (Zimbabwe, Ukraine), the coverage of the programme remains limited [5, 7]. Third, international studies are paying increasing attention to a differentiated approach—the "Stairway" concept, sector-specific benefit packages, and the "Trust and Check Traders" and "AEO-plus" models [5, 6, 7]. Accordingly, AEO status should be applied to different functional categories not uniformly but in a differentiated way that corresponds to the operational profile and risk structure of each category. Although the authors reviewed did not stress this conclusion specifically with regard to manufacturers, in this article it forms the theoretical basis for the proposal to adapt the criteria for manufacturers.

Thus, although the legal, economic and institutional dimensions of the AEO institution have been sufficiently covered in the existing scientific literature, its internal functional categories—in particular, the cost and risk structure of manufacturing entities as distinct from exporters and other categories—have not been studied separately in the context of Uzbekistan. In none of the three studies analysed is the manufacturer singled out as a separate category: for example, in the Brazilian survey sample, 37% of respondents were exporters and importers, 29% logistics operators, 11% carriers and 23% other categories [6]. This gap determines the research direction of this article.

RESEARCH METHODOLOGY

The study uses grouping, comparative analysis, tables and graphs, and synthesis. The theoretical part is based on a comparative analysis of international studies on the AEO institution (the experience of Brazil, Zimbabwe, the European Union and Ukraine), while the empirical part relies on data at the level of cargo customs declarations, provided by the State Customs Committee of the Republic of Uzbekistan for 2021–2025, on the customs procedures of processing within the customs territory (IM 51) and re-export (EK 11).

ANALYSIS AND RESULTS

In accordance with Article 29 of the Customs Code of the Republic of Uzbekistan, the export customs procedure provides for taking goods of Uzbekistan out of the customs territory without an obligation to bring them back [8]. Accordingly, exporter status does not mean that the entity itself manufactured the goods: a business entity that buys finished products from a local manufacturer and sells them in its own name to a foreign counterparty is recognised as an exporter but is not the manufacturer of those products. A manufacturer, in turn, is understood as a business entity that uses raw materials, materials or components in the production process and creates a final product by subjecting them to technological processing or assembly; its main functional feature is not the removal of goods from the customs territory but the creation of new value added (Figure 1).

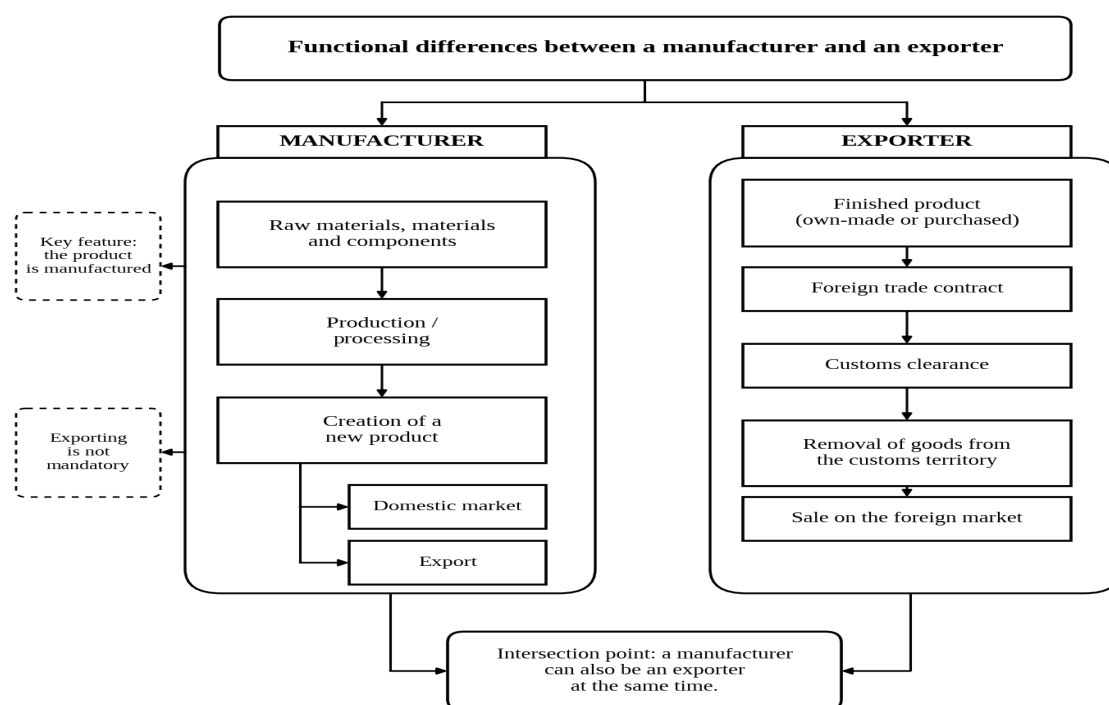


Figure 1. Scheme of the functional differences between a manufacturer and an exporter in the supply chain
Source: compiled by the author.

As Figure 1 shows, a manufacturer may export its products independently, place them on the foreign market through another exporter, or sell them on the domestic market; in each of these cases, it may not be a participant in an export operation, yet it still remains a subject of production activity. Thus, although the concepts of “manufacturer” and “exporter” may in some cases be combined in one entity, their economic and legal content is not identical: not every manufacturer has to be an exporter, and not every exporter is a manufacturer.

The customs procedures that most directly reflect the activity of manufacturing entities are processing within the customs territory (IM 51) and re-export (EK 11). According to Article 70 of the Customs Code of the Republic of Uzbekistan, the customs procedure of processing within the customs territory is a customs procedure under which goods are brought into the customs territory for processing and for subsequent removal as processed products, with conditional relief from the payment of customs duties and taxes. According to Article 32 of the Customs Code of the Republic of Uzbekistan, the re-export customs procedure is a procedure under which goods previously brought into the customs territory, or the products of processing of goods placed under the procedure of processing within the customs territory, are taken out of the customs territory without payment of customs duties and taxes and without the application of economic policy measures [8]. Accordingly, the processed products obtained from goods brought into the customs territory for processing are subsequently taken out of the customs territory under the re-export customs procedure. The indicators of enterprises with AEO status using these procedures in 2021–2025 are analysed in the tables below [9] (Table 1).

Table 1.
Indicators of enterprises with AEO status under the customs procedure of processing within the customs territory (IM 51), 2021–2025

No.	Indicator	Years				
		2021	2022	2023	2024	2025
1	Number of enterprises	5	9	11	15	21
2	Number of declarations	92	420	550	460	1,014
3	Customs payments, UZS million	36.1	118.2	155.9	133.5	158.9
4	Net weight of goods, tonnes	56,324	165,514	181,236	132,737	333,258

Source: compiled by the author on the basis of the database of the State Customs Committee.

According to the data in Table 1, in 2021–2025, there was significant growth in the activity of enterprises

with AEO status that use the procedure of processing within the customs territory. In particular, the number of enterprises rose from 5 in 2021 to 21 in 2025, an increase of 4.2 times. Over the same period, the number of customs declarations rose from 92 to 1,014, i.e. by about 11 times. Customs payments increased from UZS 36.1 million to UZS 158.9 million, an increase of 4.4 times. The net weight of goods brought in for processing rose from 56.3 thousand tonnes to 333.3 thousand tonnes, i.e. by about 5.9 times.

At the same time, in 2024, despite the growth in the number of enterprises, the number of declarations fell from 550 to 460, customs payments from UZS 155.9 million to UZS 133.5 million, and the weight of goods from 181.2 thousand tonnes to 132.7 thousand tonnes. However, in 2025, a sharp recovery was observed in all of these indicators. This shows that the scale of use of the processing procedure by enterprises with AEO status is, overall, expanding, and that the practical importance of this procedure for enterprises engaged in production and processing is growing (Table 2).

Table 2.

Indicators of enterprises with AEO status under the re-export customs procedure (EK 11), 2021-2025

No.	Indicator	Years				
		2021	2022	2023	2024	2025
1	Number of enterprises	9	18	15	14	19
2	Number of declarations	191	655	1,766	7,919	3,908
3	Customs payments, UZS million	440.0	1,173.2	1,555.8	3,774.6	3,251.2
4	Net weight of goods, tonnes	44,326	110,856	125,152	68,705	146,613

Source: compiled by the author on the basis of the database of the State Customs Committee.

Table 2 shows that a similar trend is observed under the re-export procedure: the number of enterprises rose from 9 to 19 (2.1 times), and the number of declarations from 191 to 3,908 (20.5 times). Under both procedures, the number of declarations grew faster than the number of enterprises: the average number of declarations per enterprise rose from 18.4 to 48.3 under IM 51 and from 21.2 to 205.7 under EK 11. Alongside the growing number of enterprises with AEO status, this indicates that the activity of existing AEO-status enterprises is also increasing.

Taken together, the fall in the tonnage ratio and the rise in the payment-per-tonne ratio may indicate that value added created in the course of processing is increasing, i.e. that the activity of these enterprises is closer to production than to the activity of a mere carrier or intermediary. However, this conclusion is indirect: the re-export procedure covers not only processed products but also goods previously brought into the customs territory; the sets of enterprises under the two procedures may not fully coincide; and the import of raw materials and the export of products may fall in different years. Therefore, this ratio is interpreted not as an exact output norm but as an indirect indicator of production-type activity.

At the same time, only 21 of the 525 enterprises using the IM 51 procedure, i.e. less than 4%, hold AEO status [9]. In other words, about 96% of the enterprises engaged in processing (production) activity cannot make use of the facilitation measures associated with AEO status. This situation shows a gap between two directions of state policy—the development of production and the expansion of the AEO institution.

Under the current procedure, the criteria for obtaining AEO status for exporters are formulated along two tracks—customs and security—and are based mainly on quantitative indicators such as the invoice value of exported goods, the amount of customs payments paid and the number of processed declarations (Table 3) [2].

Table 3.

Criteria established for exporters to obtain AEO status

Criterion	Customs track	Security track
Invoice value of exported goods	≥ USD 1 million	≥ USD 2 million
Amount of customs payments paid	10,000 BCV	20,000 BCV
Number of processed export declarations (customs declarations)	+ 25-50	+ 50-100

Source: compiled by the author on the basis of Cabinet of Ministers Resolution No. 500.

Note: BCV – base calculation value, the statutory unit of account used in the Republic of Uzbekistan to

determine fees, penalties and thresholds; BYuD – cargo customs declaration.

However, the activity of manufacturing enterprises may often be based on processing large-volume, high-value-added products through a relatively small number of declarations. The existing criterion based on the number of declarations may therefore restrict the entry of manufacturing enterprises into the AEO system. In addition, the amount of customs payments paid, as used in the current criteria, may not reflect the conditionally relieved payments under the processing procedure, since under this procedure goods are brought in with conditional relief from customs duties and taxes [8]. To confirm these hypotheses, it is necessary to compare the indicators against the criteria (number of declarations, export value, payments) for enterprises using the IM 51 procedure that do not hold AEO status with those of enterprises that do.

The benefits of manufacturer status can be assessed from the standpoint of the interests of enterprises and of the state. For manufacturing enterprises, AEO status makes it possible, above all, to ensure the continuity of production, speed up customs clearance and reduce logistics costs. Because delays in customs clearance of raw materials and components directly affect the production process, benefits such as fewer physical inspections, priority clearance and rapid release of goods are of particular importance [5].

The fact that under the processing procedure goods are brought in with conditional relief from customs duties and taxes [8] also makes guarantee and security requirements, which affect the working capital of manufacturing enterprises, relevant. In this respect, simplifications such as deferred payment, eased guarantee requirements, pre-arrival declaration and the use of a single declaration can be formulated as targeted benefits for manufacturers [5]. In doing so, the benefits should not duplicate general customs procedures but should correspond specifically to the characteristics of production activity [6].

AEO status may also strengthen a manufacturer's standing as a reliable supplier, improve internal control and the accounting of raw materials and finished products, and raise the level of control over the supply chain. The "AEO-plus" approach in the European Union, aimed at operators that ensure a high degree of supply chain transparency, also confirms this trend [6].

From the state's perspective, introducing manufacturer status makes it possible to direct customs control resources to high-risk entities, reduce the administrative burden on reliable enterprises and bring customs procedures closer to the needs of the real sector. At the same time, ensuring proportionality between certification costs and the benefits obtained is an important condition for the practical attractiveness of the status and for widening its coverage [5, 7].

Along with benefits, manufacturer status should also provide for requirements that preserve its reliability. According to the "Stairway" concept, benefits should be proportionate to the level of compliance demonstrated by the enterprise [6]. The requirements that may be imposed on manufacturers can be divided into the following groups (Table 4).

Table 4.
Proposed system of requirements for manufacturer status

Requirements group	Proposed requirement	Rationale
Scale of activity	Total value of exported and re-exported products (rather than the number of declarations); threshold values may differ by enterprise size (small, medium, large); exact values to be set on the basis of empirical data	Manufacturer activity may be expressed in a small number of large-volume declarations; lowering entry barriers for small and medium-sized businesses [5, 6, 7]
Confirmation of production activity	Availability of production capacity and technological equipment, technological process documentation; value-added share (for all manufacturers), share of local raw materials (only for full-cycle manufacturers)	Distinguishing a manufacturer from an intermediary and from a nominal manufacturer; for processors operating under IM 51, the share of local raw materials may naturally be low
Material accounting and traceability	Electronic accounting of raw materials, production and finished products; control of deviations between processing norms and actual output; integration of reports with customs information systems	The main risk under processing procedures is the diversion of conditionally relieved goods to the domestic market; ensuring transparency in return for benefits
Compliance history	Compliance with tax and customs legislation over a specified period; absence of serious violations and tax arrears	A core principle of the AEO institution: trust is built on compliance
Security and information systems	Security of production and storage sites, access control; electronic data exchange; phased introduction of technological requirements for small enterprises	Technological requirements may be a barrier for small enterprises

Requirements group	Proposed requirement	Rationale
Step-by-step status	Initial level (limited benefits) and full level (after a compliance record is confirmed over a specified period)	“Stairway” concept: benefits are proportionate to demonstrated compliance
Review procedure	Setting application-review deadlines in legislation; a shortened self-assessment questionnaire adapted to manufacturers	International recommendation: review period not exceeding six months, simplified questionnaire

Source: compiled by the author on the basis of international studies [5–7] and statistical analysis.

Within manufacturer status, it is advisable to distinguish two sub-categories: the first—manufacturers (full-cycle) that directly export their own products; the second—enterprises that import raw materials under the IM 51 procedure and take out the processed products under the EK 11 procedure. For the first group, the main criteria would be value added and the share of local raw materials, while for the second group, material accounting, compliance with processing norms and traceability requirements would take priority.

The risks of the proposed model must also be taken into account. First, the risk that intermediaries that are manufacturers in name only might use the status is reduced through confirmation of production activity and through post-authorisation monitoring and reassessment [5]. Second, if manufacturer benefits are extended to non-certified entities, the attractiveness of the status will decline [6]. Third, the new category will increase the additional burden of inspection and monitoring on customs authorities: relying on the experience of APEC countries, Mafurutu notes that the small number of customs AEO staff and the low level of automation negatively affect the certification process, and therefore recommends establishing a dedicated AEO unit and an electronic application system [5].

CONCLUSIONS AND RECOMMENDATIONS

The theoretical and statistical analysis carried out provides the basis for the following conclusions. First, AEO status should be applied to different functional categories not with uniform criteria but in a differentiated way that corresponds to their activity profile and risk structure. Second, the economic and legal content of the concepts “exporter” and “manufacturer” is not identical: exporter status is determined by the removal of goods from the customs territory, whereas manufacturer status is determined by the creation of new value added [8]. Third, statistics on the IM 51 and EK 11 procedures show that in 2021–2025, the activity of AEO-status enterprises engaged in production-type activity expanded. Fourth, nevertheless, only 21 of the 525 enterprises using the IM 51 procedure (less than 4%) hold AEO status; this shows a gap between two directions of state policy—the development of production and the expansion of the AEO institution [9].

Fifth, one of the probable reasons for this gap is that the current criteria—in particular, those based on the number of declarations and on the amount of customs payments paid—do not fully correspond to the specific nature of the activity of manufacturing enterprises; however, this hypothesis must be tested separately by analysing the indicators against the criteria for enterprises that do not hold AEO status. Sixth, manufacturer status enables enterprises to ensure continuity of production, reduce the logistics and financial burden, simplify reporting procedures, increase their credibility with foreign partners and improve the quality of internal management; for the state, it serves to direct control resources to high-risk entities and to fulfil the task of increasing the number of AEOs. It is advisable for “manufacturer” to be recognised in legislation as a separate functional category within the AEO institution, with its criteria formulated differently from those for exporters and with two sub-categories distinguished: manufacturers that directly export their own products, and enterprises that process imported raw materials under IM 51 and take the products out under EK 11.

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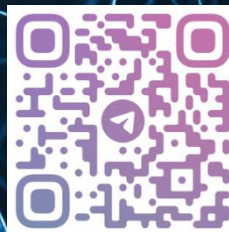
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