

DIRECTIONS OF CHANGES IN CUSTOMS CONTROL

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ABSTRACT

The purpose of the article. In the article, two objectives are indicated: the first – the indication of the specific features of customs control as well as the identification and evaluation of the most important changes within this process with consideration for the specific conditions caused by the incompatibilities between the paradigm of facilitating and simplifying the international trade in goods and that of its security. Achieving the above purposes will allow for verification of the hypothesis that the fiscal purpose of customs control has been significantly diminished in favor of security.

Methodology. The methodology of the article is based on the analysis of subject-related literature, and document study. The article also uses a statistical method.

Results of the research. Implementing facilitation and enhancing security in the international trade has brought significant changes in customs control. The importance of risk management has increased, and the institution of the authorized economic operator has been introduced. Complicated structures of global supply chains, new forms of criminal activity and the war in Ukraine confirm that it is primarily security that should be the goal of customs control. However, this results in a reduced importance of the fiscal objective.

Keywords: customs control, facilitation, simplification, security, risk, fiscal purpose.

JEL Class: F18, F19, K 39.

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INTRODUCTION

In customs law customs control is an institution that holds a role of special importance. According to Article 5(3) of the UKC, it means specific acts performed by the customs authorities to ensure compliance with the provisions of customs law and any other regulations concerning the entry, exit, transit, movement, storage, and end-use of goods that are moved between the customs territory of the EU and countries or territories outside it. Subject-related literature contains a few definitions of customs controls, it has always been precisely specified in legal acts through which it was regulated. One example is the definition adopted by Czyżowicz who relates customs control with customs supervision and stipulates that customs control consists of all activities undertaken as part of customs supervision meant to confirm that goods are imported or exported in accordance with legal regulations (Czyżowicz, 2004).

Activities performed during customs controls are aimed at ensuring the correct collection of customs duties related to the import of goods (fiscal function), verification of declared customs procedures, and what is particularly important, especially after the beginning of the 21st century, assurance of the broadly understood security (protective function). Therefore, the subject scope of customs control is extensive.

In the context of changes within the process of customs control, the period encompassing the end of the 20th and the beginning of the 21st century is particularly significant. The greatest impact was exerted by the introduction of the security paradigm as well as the attempt to incorporate it into the existing system for the international trade of goods facilitation and simplification (the facilitation and simplification paradigm). This process has resulted in several changes to the management of international goods trade, including customs control – one of the most important mechanisms within this activity. Additionally, the priority of customs control objectives has also been altered. Ensuring security has become one of the most important objectives of control. In this case, security should be understood broadly, namely ensuring public safety and order, protecting human and animal life and health, protecting the environment, and protecting the EU market.

It is necessary to note that customs control is a distinct form of control. A detailed analysis of changes within this process is not feasible without first addressing its specific character. Keeping this under consideration, it becomes possible to specify the article's two fundamental purposes: the indication of the specific features of customs control as well as the identification and evaluation of the most important changes within this process with consideration for the specific conditions caused by the incompatibilities between the paradigm of facilitating and simplifying the international trade in goods and that of its security. Achieving

the above purposes will allow for verification of the hypothesis that the fiscal purpose of customs control has significantly diminished in favor of security.

Applied research methods include literature analysis and critique, document study, and statistical analysis. The analysis of the statistics covers the period between 2021–2022.

1. SPECIFIC CHARACTER OF CUSTOMS CONTROLS

Customs control or inspection is an extraordinarily complex and unique institution of customs law. This is because its model is simultaneously defined by norms introduced within international agreements, the EU legislation, and the laws of particular countries (multicentric). Its specific character may also be evidenced in that it directly concerns, first and foremost, the import or export of goods into or out of the EU customs territory to or from countries not lying within it, with its indirect subject being the activities of the entity trading those goods. Another aspect that is specific in the process of customs control is that of time. It is significant that customs controls dealing with particular goods occur mainly when those goods remain under the control of the customs authority, but only until the moment of their release. The above does not exclude the possibility of carrying out control activities *ex-ante* in situations when the goods have not yet entered the customs territory of the EU as well as after their release (*ex-post*) when the entity being the subject of the control no longer has at its disposal goods that are the subject of international trade. Customs control can, therefore, be carried out at every stage of transporting goods from third-party countries as well as after the release of goods, however, its effectiveness is often dependent on the aspect of time (Laszuk, 2017).

It should also be noted that the scope and purpose of the control are largely determined by the customs status of the goods as well as their stage of circulation. This indicates the specified by legal regulations range of possible activities that can be carried out by a customs body concerning the goods at various stages of the control process. Customs controls have two fundamental aims: the security of the EU and the protection of both national and EU financial interests (fiscal aim). However, the diminishing importance of the fiscal goals is increasingly evident due to the constantly reduced customs revenue as a result of the introduced trade facilitation measures.

The Table 1, defining the scope of import controls (release for circulation) additionally indicates their type. The rule is that each type of control is conducted independently although its application does not mean that other types of controls cannot be carried out at a later time. It should be noted that most types of controls focus on ensuring security. Additionally, in random controls, security plays a more significant role.

Table 1. Scope and purpose of customs control with consideration for the customs situation of the goods (based on the example of imports)

Customs status of goods - stage of goods turnover	Scope of customs control	Purpose of customs control
Non-Union goods – remain the responsibility of the carrier or freight forwarder and the customs authority has only the information about the goods from the summary declaration.	Control of the entity's intention to take a specific action, which involves the entry of goods into the customs territory of the EU. The subject of control is information about the goods, shipper, consignee, and carrier. The summary declaration is controlled. Ex-ante customs control (preliminary control).	EU security
Non-Union goods – entered the customs territory of the EU (crossed the EU border), and before the submission of the customs declaration and under customs supervision (the possibility of taking action by the customs authority)	Customs control aimed at verifying whether the goods pose a threat to broadly understood security (examining goods including sampling - determination of parameters, composition, function of goods; control of means of transport). The scope of the inspection is often conditioned by the conducted risk analysis. Control in the field of security of goods.	EU security
Non-Union goods – a customs declaration has been submitted for the goods, but the release of the goods into the requested customs procedure has not yet occurred.	Control of the calculation elements included in the customs declaration (verification of the customs declaration) and the documents confirming the information contained in the declaration. Control of the customs declaration.	EU security and fiscal
Union goods – release for the requested customs procedure, which gives the customs authorities limited scope for action.	Inspection concerns mainly documents (customs, accounting, commercial), since most often the goods are no longer there. Ex post customs control	Fiscal

Source: developed by the author.

The unique character of customs controls can also be seen in the institution introduced within the UCC, requested customs control. In this situation, the holder of the goods being subjected to control can at any time, with permission from customs authorities, examine or sample goods to resolve their tariff classification, customs value, or customs status (Art. 134 sub. 2 UCC). The aim of requested customs control may be the determination of missing elements when the party requesting the control does not possess all the information necessary for the proper classification of the goods or its verification, in cases when the goods' holder has

doubts regarding the agreement of the goods in question with documents provided by their foreign exporter. Requested customs control is a preliminary process of product verification. The Union legislator clearly defined the forms of control – examination or sampling of goods. This investigation allows not only for the verification of data contained within documents attached to the goods by the supplier but is also significant in determining the type, quality, and quantity of imported goods (Kosonoga, 2001). These activities are especially important from the perspective of subjecting these goods to the process of particular customs procedures (Lasiński-Sulecki, Rudyk & Śpiewak, 2007).

However, it must be noted that activities initiated at request do not exhaust all levels of assigned controls. The examination of goods is aimed at determining the goods' actual status. The results of the examination are compared with descriptions or information contained within documents held by the requesting entity. Yet, there does not exist a stage that identifies the causes of discrepancies if such do occur. The rule is that the state determined through examination is accepted as factual. The above-described institution is not defined either in tax law or in controls carried out in accordance with business law. It is characteristic solely of customs law (Laszuk, 2017).

2. THE PARADIGM OF FACILITATION AND SIMPLIFICATION AS WELL AS THAT OF SECURITY AND CUSTOMS CONTROL

Within the last several decades (the end of the 20th and the beginning of the 21st century) customs policy and customs law have evolved significantly. This was connected with events that have had a considerable influence on trade occurring within the economic sphere as well as those concerning security. The role of the traditional paradigm of customs policy and law concerning financial aspects – the collection of tariffs and other public duties – has, over the years, declined. Efforts initiated internationally as early as the end of World War II meant to liberalize trade. Initially decisions were made concerning rules and procedures reducing industrial trade barriers and then, after the end of the Uruguay Round, activities meant to liberalize other areas of trade, such as agriculture, services, and intellectual property were initiated (Głodowska, 2015). Aside from lowering duties on goods, these steps meant to shorten processing time as well as to reduce the cost of international trade transactions, (Portugal-Perez & Wilson, 2009). At the end of the 20th century, these schemes caused the formulation of a new paradigm within international trade – facilitation and simplification. Literary sources clearly emphasize that this model primarily focuses on the simplification and harmonization of trade procedures through the reduction of transport costs (Behar & Venables, 2011), efficient customs procedures (Messerlin & Zarrouk,

2000), transparent and uniform legal regulations, and improved IT infrastructure (Wilson, Mann & Otsuki, 2003).

However, the increased need to ensure security and public order (terrorist attacks of the early 21st century), the necessity for protecting the lives and well-being of people and animals, the environment as well as the common EU market resulted in the emergence of a new paradigm in international trade, one parallel to that of facilitation, that of security. It created the demand for the development of global norms (Wolfgang & Dallimore, 2012) that would ensure the safety of international trade.

The first implementation of the facilitation and simplification paradigm and the subsequent appearance of the paradigm of security caused several significant changes in the rules of international trade in goods. The introduction of solutions meant to ensure the security of that trade in the context of already implemented significant facilitation and simplification measures, which was particularly important. Having noted the fact that solutions implemented within the sphere of facilitation often did not fully comply with those connected with security, the introduction of resolutions balancing those two aspects demanded a special attention from the EU legislators (Laszuk & Sramkova, 2017). Striving to attain that balance border services must simultaneously deal with two types of risk – potential incompatibility with particular legal regulations and the potential lack of facilitation at a level expected by their government. Despite the belief that the above-listed paradigms are contrary to one another, control and facilitation are not mutually exclusive (Widdowson, 2006).

One example of balancing between the above-mentioned paradigms is the institution, introduced in 2008, of the authorized economic operator (AEO). Entities possessing such a status are subject to modified rules of customs control. Verified through a thorough auditory process an authorized enterprise benefits through several facilities and simplifications in customs proceedings concerning goods including those pertaining to carried-out customs controls. It gains, therefore, certain privileges in that respect (fewer controls, is informed by authorities about the intent to carry out controls) unless customs control is required due to elevated levels of risk or the need for inspection resulting from other EU regulations.

In situations where an analysis of risk is the basis for conducting control, the fact that an enterprise holds the status of an AEO is considered. Entities holding AOES certificates are subject to fewer document and physical controls concerning security while those with AEOC certificates are not as scrupulously inspected with regard to fiscal risks (connected to misestimation of customs duties and taxes). The regulations do contain an exception to the above-described rule concerning fewer controls – the right to a decreased number of physical and document controls is not observed in situations where an agent having AOE status (such

as a customs agency) represents an entity that does not enjoy such a status (Laszuk, 2017).

However, the greatest impact on the rules governing customs controls has been exerted by the paradigm of security. Balancing trade facilitation, standardization, and uniformization of procedures concerning international supply chains and the need for greater control and intervention, has led to an increased importance of risk analysis or, in a broader sense, management of customs risk. Currently, customs controls are mainly conducted on the basis of risk analysis. Effective employment of rules governing risk management systems is key to reconciling the simultaneous functioning of two paradigms – facility and security. Risk management and the analysis of risk have become fundamental to customs controls. This can be corroborated through the definitions of customs risk as well as risk management, in force since 2016, within the Union customs code. The concept of risk stipulated in Art. 5 Sub. 7 of the UKC clearly indicates situations requiring customs controls ("»risk« means the likelihood and the impact of an event occurring /.../, which would prevent the correct application of Union or national measures, compromise the financial interests of the Union and its Member States or pose a threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers"). In turn, risk management has been defined by the EU legislatures through activities. Management of customs risk, therefore, encompasses activities such as collecting data and information, analyzing and assessing risk, prescribing and taking action, and regularly monitoring and reviewing that process and its outcomes, based on international, Union, and national sources and strategies. Customs authorities manage risk to differentiate between levels of risk with goods subject to customs controls or supervision as well as to determine if, and if so where, goods will be subject to particular customs control. This manner of defining risk management closely binds it to the institution of customs control. Management of customs risk is similarly defined in the subject-related literature – one such example is the definition presented by Drobot and Klevlee (2016) according to whom it is the systematic effort on developing and the practical implementation of preventative measures and minimization of threats, assessment of the effectiveness of their application as well as verification of recommended customs operations assuring continued actualization, analysis and authentication of information available to customs authorities. Operationally, management of customs risk is an effective tool in the processing of large numbers of people, goods, and vehicles with limited resources and fluctuations in the levels of risk without hindering the flow of legal trade. It is possible, however, to also find definitions that too closely associate risk management with control. Harmash (2019) claims that the management of customs risk is a key method of customs control. Customs risk management cannot be solely identified with customs

control. Keeping in mind the manner of defining the term "risk management" in management sciences, the understanding of this concept must be accepted in a broader scope.

Risk management's extensive scope also ensues from such documents as the Kyoto Convention or the SAFE Framework of Standards to Secure and Facilitate Global Trade. Within these documents, customs risk management is identified as the systematic application of management procedures and practices providing customs authorities with information crucial to the handling of movement or transport of goods that may pose a threat (Kyoto Convention, 1973). The scope of the definitions quoted above is similar to the interpretation adopted by the EU legislators.

Referring to the above, customs risk management should, therefore, be understood as an interactive process in which information is continuously updated, reviewed, and amended (WCO, 2011). This mechanism consists of several elements: ascertainment of context, identification of risk, risk analysis, assessment and determination of risk priorities, and risk prevention. In customs controls, identification and analysis of risk are of particular significance. Correct implementation of these two stages of risk management results in effective customs control.

Identification of customs risk is the process of recognizing threats that may negatively impact the achievement of goals assumed by customs authorities. (In Poland, the purpose of the Customs and Fiscal Service is to protect the interests of the state and the EU customs territory. Specifically, customs authorities are to collect duties related to the import of goods into the EU customs territory, to ensure that trade in goods takes place in accordance with the law, to ensure the safety of EU citizens, the EU market, and protection of the environment). The process of risk identification mainly concerns the discovery of new phenomena and dangerous activities of entities resulting in the violation of legal norms within the scope of the competence of a given customs administration. This mechanism, therefore, encompasses the identification and recognition of threats. At this stage, it is important to formulate questions concerning events that may impact the particular aim realized by customs authorities which will allow the discovery of the potential character of the threat as well as ones leading to information regarding potential causes – why and how a given situation occurred (Widdowson, 2020).

Identification of risk is closely connected to risk analysis and assessment which permit the determination of the probability and consequences of a particular risk. Each identified risk initiates certain activities such as the utilization of information about that risk which encompass the probability and frequency of occurrence of such risk, the estimation of its impact, cost, and consequences of these events with consideration of aspects including political aims, legal, and

social structures. Lists of such risks can be analyzed and compared with current data to verify whether conditions accompanying it are constant or if there is a need to conduct its assessment again.

Referring to the above, the identification and analysis of customs risk is of particular significance for customs controls since its conclusions, as well as the previous identification of that risk, determine whether the control will be carried out and what will be its aims and scope. As stated above, activities initiated as part of risk analysis primarily allow for the quantification of risk and later the consideration of the sources of the identified risks, assessment of their potential consequences for aim realization, and, further on, the establishment of the probability of the ensuing of those ramifications. The conducted analysis, therefore, considers the probability of the occurrence of a particular event as well as its potential consequences and their extent (WCO, 2011).

Especially significant in the context of security purposes is the risk analysis carried out after lodging of the entry summary declaration which contains so-called "security data". This is yet another solution having a significant impact on customs controls introduced after the formulation of the security of international trade paradigm. The aim of the established in 2005 above-mentioned solutions was the improvement of the security of the entire EU as well as better targeted customs controls through the creation of a shared basis for risk analysis. Data contained within the declaration permit customs authorities to conduct risk analyses concerned with the protection and safety of citizens, the environment, and the EU market before a given good enters the EU territory. Information contained with the summary declaration does not regulate the good's legal status but is aimed at identifying it, completing the process of risk analysis, and determining threats that may impact transport security. Hence, under these circumstances two rules are important: that the information be reliable and that the declaration is lodged in a timely manner. The summary declaration may be considered a transitional measure, utilized mainly for non-union goods (Lsiński-Sulecki, Rudyk & Śpiewak, 2007), which is the main basis for conducting risk analysis focusing on the security and safety of entry goods that may, further on, result in so-called security control. Risk analysis can also be conducted after the filing of the customs declaration. However, in this situation, special significance is afforded to financial risks, which does not mean that the control does not include security aspects.

The functioning of the security paradigm in international trade as well as of solutions dealing with this aspect (summary declaration, risk analysis) cause the emergence of two types of customs control – the ex-ante control (preliminary customs control) and the security control. The ex-ante control is realized before the initiation of activities connected with the introduction of non-union goods into the EU customs territory. Its character is, therefore, preventative, providing

the possibility for the prevention of activities that violate the law. This type of control allows the assessment of risk that may ensue from the entry of the goods onto the customs territory of the European Union (Kurowski, Ruśkowski & Sochacka-Krysiak, 2000). This type of control very often determines whether there is a need for security controls.

Considering the introduction of the security paradigm as well as a considerable rise in the number of threats appearing in the last several years within the international environment, the emergence of a new type of control, one that has become an important link in the security of the international supply chain, the security control, has gained special significance. It must be noted that when it comes to these types of controls the notion of security (safety) should not be understood solely as threats to public safety but rather in a broader sense as stated above. The security control (check) concerns prohibitions and restrictions justified on the grounds of public morality, public order, the protection of the health and life of humans, animals, or plants, the protection of the environment, the protection of national treasures, and the protection of intellectual, industrial and commercial property.

The right to conduct security customs controls results from the text of Art. 134 Sub. 1 of the Union Customs Code according to which, from the moment goods enter the customs territory of the EU (the exact moment they cross the exterior border of the EU), they become an object of customs supervision and may be subject to customs controls. To identify the earliest moment when a security control may be conducted, it is necessary to invoke the text of Art. 139 Sub. 1 of the UCC which imposes an obligation of an immediate presentation of goods introduced into the EU customs territory to customs authorities. For this reason, security control is most often initiated after the fulfillment of two criteria: the entry of goods into the customs territory of the EU and their presentation to customs authorities. Security controls are characterized by a lack of prior notification which is justified by their aims.

The above-described solutions concerning customs controls are connected to ensuring safety and security. The significance of customs controls, however, in terms of proper collection of customs duties and taxes liable for the importing of goods should not be completely discounted (fiscal purpose). For reasons of conceptual shortcomings which allow for significant differences in interpretation, resulting in differences in the manner of risk management frameworks are implemented by various member states, dishonest importers can import goods mainly at those points of entry into the EU where the levels of controls are low. The European Union, therefore, to increase the effectiveness of, primarily financial, risk management, has issued an implementing decision wherein it stipulated detailed requirements concerning the management of such a risk – Commission's Decision on Financial Risk Criteria (FRC Decision 2018). It is a set

of rules that enable the customs clearance systems of member states to systematically identify (or "electronically mark") transactions that constitute a potential financial risk and require further controls. This is the first legally binding implementing decision where shared criteria and norms aimed at solving problems connected to financial risk have been established (European Court of Auditors, 2021). The framework for fiscal risk management developed by the Commission in cooperation with member states guarantees a homogeneous carrying out of customs controls to safeguard the financial interests of the EU. Such harmonization concerning identifying subjects of controls may ensure that the financial interests of the EU are protected. The FRC encompasses most known types of financial risk and facilitates a more uniform approach to customs controls (European Court of Auditors, 2021).

The institution of customs control was also impacted by solutions related to the facilitation of the international trade of goods. This concerns the facilitation of customs controls. However, these may be associated with some doubts and mainly refer to the institution of self-assessment. This solution, implemented by the EU legislators, may incite some misapprehension in the contexts of security as well as the legal definition of customs control which clearly determines entities that are authorized to perform it. The EU legislators granted the ability of self-assessment to authorized economic operators (AEO) concerning customs clearance of goods that have been introduced to the customs territory of the EU and will then be introduced to the market, including the ability to conduct controls under customs supervision. The results of carried-out controls are treated by a given authority as if control activities were performed by that authority. Considering the fact that the regulations of customs law do not foresee a different type of control it should be assumed that these procedures are performed as part of a customs control.

The introduction into the EU customs code of the above-described institution signifies a change in the relationship between customs authorities and entities involved in the international trade of goods, from the traditional control and issuing directives to one more based on trust (Liu, Tan & Hulstijn, 2009). It must be noted, however, that control activities completed by the declaring entity should be defined as self-assessment (self-control) and should be excluded from customs controls (Laszuk, 2017). It is also necessary to emphasize that this solution is only characteristic to customs controls and similar mechanisms cannot be found in any other types of controls.

In reference to the above, it should be stated that this solution is a fundamental challenge not only with respect to safety but also to the collection of import duties and taxes as well as security. Relinquishment of control activities, some of the most important means of verification, to authorized economic operators, raises the question of whether the developed mechanisms of verifying AEOs are sufficient. Far-reaching simplifications have been implemented with respect to customs

controls and, at the same time, it is maintained that customs controls are the main guarantee of safety and security in international trade of goods.

In performing an analysis of the changes occurring in customs controls it is also necessary to consider how the implemented changes impact the execution of customs controls. These numbers have been presented in the Tables 2 and 3.

Table 2. Percentage of declarations subjected to customs control in all import declarations (period 2012–2022)

Year	Submitted Customs Declarations	Declarations subject to customs control	Percentage of declarations subject to control in all declarations
2012	1438493	65347	4.50%
2013	1644300	46303	2.80%
2014	1938868	53610	2.80%
2015	2162227	121215	5.60%
2016	2483193	132877	5.40%
2017	2835576	209312	7.4%
2018	3358245	317791	9.40%
2019	3665052	120181	3.30%
2020	3714974	74921	2%
2021	4449618	86605	1.90%
2022	3822817	89850	2.40%

Source: own study based on data obtained from the Analytical Center of the Chamber of Tax Administration in Warsaw.

Concerning import, the last four years have shown a clear reduction in the number of customs controls. This also may be the result of control priorities defined through customs and tax control by the National Revenue Administration. Analysis of customs declarations (Table 2) that were subjected to customs controls shows that between 2019 and 2022 there was a significant decrease in controlled declarations even though the overall number of entry declarations rose. This is visible both in number values as well as in the share of controlled declarations in all submitted declarations. The cause of the decrease in controls should be sought in the rise of filed summary customs declarations which can be lodged by authorized economic operators (AEO) – as trusted entities, they are subject to less control. The reduced number of customs controls is also connected to the change of priorities – the lesser significance of fiscal aims resulting in less and less revenue from customs duties (this is due to the economic modification of customs duties, the wide-ranging system of preferences, the operation of the Generalized

Scheme of Preferences – all of which reduce the tariff rates in the tariff). In Poland, customs control and fiscal control have been combined – it is now customs and fiscal control. For this reason, the number of realized customs controls is smaller than that of fiscal or tax controls (the results of these controls bring greater benefits to the country's treasury).

The sources of control directives assigned to customs declarations presented in Table 2 most often include risk analysis followed by: random checks, decisions made by the disposer who expresses doubts regarding the declaration, introduction of a directive by the administrator, and segmentation.

Table 3. Percentage of declarations subjected to customs control in all export declarations (period 2012–2022)

Year	Submitted Customs Declarations	Declarations subject to customs control	Percentage of declarations subject to control in all declarations
2012	1442315	17822	1,20%
2013	1586577	14224	0,90%
2014	1569212	21189	1,40%
2015	1758157	22238	1,30%
2016	2060219	39048	1,90%
2017	2348646	39624	1,70%
2018	2535490	15906	0,60%
2019	2742890	14532	0,50%
2020	2949181	23764	0,80%
2021	4194770	31270	0,70%
2022	4006034	45878	1,10%

Source: own study based on data obtained from the Analytical Center of the Chamber of Tax Administration in Warsaw.

Falling numbers of controls can also be seen for export although in this case, the percentage of controls in relation to received declarations was always significantly lower than in import. Referencing Table 3 it should be stated that only a small number of customs declarations was subject to customs control. The number of declarations that were checked makes up a small percentage of the overall amount of lodged customs declarations. This is the consequence of the fact that exit procedures in comparison to entry procedures carry a low level of financial risk. Customs exit procedures do not include the collection of customs duties. Goods leaving a given customs territory will no longer be a threat to public

safety, the health and life of humans, animals, or plants nor to the environment. It must be stressed, however, that controls connected with the safety of goods most often occur within the territory of the country whose customs territory the products enter. Hence, the risk of threats to safety connected to the exit of these goods is low and customs controls are infrequent.

However, it must be mentioned that all risks cannot be completely ruled out – situations where the amount of goods that exit the customs territory of the EU is smaller than declared allowing for the entity implementing the export procedure to try to obtain a greater tax refund than what is owed for the actual amount of goods exported. A smaller number of controls is also problematic with respect to dual-use goods (products which, although designed by the manufacturer for civilian applications, may be utilized by end-users for military purposes). Sometimes it is impossible to determine solely based on a customs declaration whether the goods in question are dual-use goods since this is not clear from their assigned code but is determined by their specific characteristics, often very precisely defined. In this situation, the properties of such goods can be established through customs control. A smaller number of controls signifies diminished security because exported goods may be used, for example, to prepare terrorist attacks.

CONCLUSIONS

First, the implementation of the paradigm of facilitation and simplification and then that of security brought significant changes in customs controls – one of the most important institutions of customs law. Customs control is a specific kind of control, a fact that can be substantiated through the subject of that control (goods) or its aim that depends on the customs status of the good as well as the occurrence of other types of control, not known in other domains, such as law or management, like control at request. For this reason, the introduction of solutions aimed at ensuring the security of international trade in the context of already implemented significant facilitations and simplifications was especially difficult. It resulted from the fact that the solutions introduced in the area of facilitation often did not completely meet the assumptions within the sphere of security where customs control plays a particular role.

The solution which guarantees the proper simultaneous function of facilities, as well as solutions connected with security, is the institution of the AEO. It provides a range of facilitation measures in international trade (including in customs control), while a thorough audit conducted before granting the permit ensures security. However, it turned out that it allowed for far-reaching solutions, such as self-control, which may threaten both security and the collection of customs duties in the required amount (especially in the case of anti-dumping

duties). Unfortunately, the relationship between customs authority and entities carrying out international trade in goods based on trust, may not prove effective.

In the security sphere, risk management is of particular importance. Currently, in an era of globalization and progress in worldwide exchange, a lack of customs risk management would constitute a significant obstacle in the international exchange of goods. The conduction of numerous traditional controls would cause delays in a good or product reaching its destination resulting in greater costs. High turnovers, complicated structures of global supply chains, development of new forms of criminal activity, terrorist threats, and the war in Ukraine are only some of the factors and trends that result in challenges to security causing a need for more and more efficient and effective customs controls. The solutions identified in the above article are meant to fulfill that aim. However, keeping in mind the fact that the phenomenon of dumping is becoming more common, which raises the importance of antidumping duties, controls concerning the accuracy of customs duties should also, as with security controls, be considered significant.

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KIERUNKI ZMIAN W KONTROLI CELNEJ

Cel artykułu. W artykule wskazano dwa cele: pierwszy – wskazanie specyfiki kontroli celnej oraz drugi – identyfikacja najważniejszych zmian w kontroli celnej z uwzględnieniem szczególnych warunków spowodowanych niezgodnością między paradygmatem ułatwienia i uproszczenia międzynarodowego obrotu towarowego a paradygmatem jego bezpieczeństwa. Osiągnięcie powyższych celów pozwoli na weryfikację hipotezy, że cel fiskalny kontroli celnej uległ znacznemu zmniejszeniu na rzecz bezpieczeństwa.

Metoda badawcza. Wśród zastosowanych metod badawczych należy wskazać metodę analizy i krytyki literatury, metodę badania dokumentów oraz metodę statystyczną.

Wyniki badań. Wdrożenie ułatwień i zwiększenie bezpieczeństwa w handlu międzynarodowym przyniosło znaczące zmiany w kontroli celnej. Wzrosło znaczenie zarządzania ryzykiem, wprowadzono instytucję upoważnionego przedsiębiorcy. Skomplikowane struktury globalnych łańcuchów dostaw, nowe formy działalności przestępczej i wojna na Ukrainie potwierdzają, że celem kontroli celnej powinno być przede wszystkim bezpieczeństwo. Jednak skutkuje to zmniejszeniem znaczenia celu fiskalnego.

Słowa kluczowe: kontrola celna, ułatwienia, uproszczenia, bezpieczeństwo, ryzyko, cel fiskalny.

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