

NEW CHALLENGES AND PERSPECTIVES IN CUSTOMS LAW¹

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Abstract

In the article, the Author deals with the issue concerning new trends in the area of customs law. The customs law is a sub-branch of financial law, which is the typical branch of public law. Currently, the customs law is confronted with new challenges due to rapid globalization of international trade that creates new opportunities to introduce new customs mechanism. The goal of the article is with standard scientific methods (method of analysis, comparative method, and method of synthesis) to identify new opportunities leading to improvement in effectivity of customs administration. The electronization of customs declaration is regarded as the main measure that may help to improve the effectiveness of customs procedures. It may also secure fast exchange of information between relevant agents as a factor for improvement of the economic environment.

Keywords

Customs law; customs declaration; electronic customs declaration

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1 Introduction

The issues of customs, customs sector, as well as their legal aspects in both the substantive and the procedural law systems, have always been at the center of the

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attention of modern civilizations. Ever since its earliest times, every State formation has protected its interests in the movement of goods, persons, labor, etc. The law has in this regard been playing an increasingly decisive and irreplaceable role. No other instrument of social regulation, in particular at present, has its own internal power and ability to better express and protect these interests.

Today, there is little doubt that customs legislation is highly responsive to the socio-economic development of each country. From this point of view, it is its reflection, but at the same time, it also is its legal expression in that sphere. In contrast to other legal fields, the customs legal regulations are primarily characterized by the flexibility of their being adapted to the economic movement and social practice, primarily due to the objective necessity of regulating newly established social relationships in line with society's needs. In just the same way as social history has been changing over time, new economic and social conditions have been created, customs legislation has adequately been changing.

It should be borne in mind that customs law in the Slovak Republic regulates the rules and procedures for the handling of goods related to the movement of goods between the EU and third countries in the Slovak Republic, with the emphasis being laid on two facts:

- For the assessment of each case, it is necessary to know both the Community rules and the national rules and apply them in their mutual interconnection.
- Priority for the implementation shall be with the EU rules, which means that any contradiction between the legal norms contained in the Customs Code shall be dealt with in accordance with the principle of *lex superior derogat legi inferiori* in favour of the Union legislation, since higher-order legislation takes precedence over the rule of regulations of lower legal force.

The essence of the customs law is determined by the nature of legal provisions governing a specific area of social relations, in essence, the financial relations arising from the transit of goods through the state or customs border. The customs law regulates these social relations by granting to each of the entities involved in them a precisely defined range of rights and obligations in respect of the transit of goods across the customs border.

The Customs Law (Babčák, 2017: 296) is an integral part of the financial law sector, in which it acts as a relatively separate legal sub-sector. The classification of customs law under the systemic basis of financial law has its historical justification in particular. In addition, this integration also emerges from the very nature and functions that the customs duties fulfill as the oldest financial and legal institution.

We have to realize that the history of customs and the customs sector as such is inseparably linked to the history of trade. The primary motive for the introduction of customs duties was to provide for state revenues, and later its protective and regulatory roles were added. We could speak of a special kind of charges. This would certainly be a very simplified view, as there is a wide range of opinions in the theoretical sources on the nature of the customs duties, which are in some ways even diametrically opposed. In the earlier period (this is true for this country by around the middle of the 18th century), the customs duty was very often associated with a toll. The toll had been collected as a payment for the means of transport (most often for the wagon, boat or horses). In its essence, the toll was a charge for the use of roads, bridges, embankments, and rivers, and, at the same time, it was a charge for the goods transported, carried, or sailed. The origin of customs duties is usually related to the scots that had been collected for the construction and protection of transport roads and routes. Unlike tolls, which had been collected in particular by private landowners on which trade routes, bridges, and the like were situated, and the basis for which had been the price for the use of a particular route or bridge or a forage to transport the goods, the basis for the assessment of the customs duty by the State was the type, quantity, and price of the goods that had been crossing the border. Some Authors see the origin of the customs duties in payment for a trade permit.

However, we may come across the Institute of customs duty much, much earlier, as late as in the Antiquity. At fixed locations (at borders, streets, etc.), a border charge had been levied for the person in transit and the goods transported in the form of a toll or a charge on the road use; by their function, these charges had come close to the indirect taxation institute. Every Roman province had been considered the customs territory, but larger cities and the Rome-related provinces had also been allowed to levy customs duties. In ancient times, the Egyptians had also been collecting customs duties (Šviderková, 1983: 121), the Greeks, and later also the Romans. However, the customs duties in the form as we know them today only occurred in modern times.

Customs duty originates in the Greek word *telos* (this had several meanings, such as payment, the period of time, limit, border), the abbreviation of the word *telos*, *tol*, later *tsol*, has completed the formation of this term. As customs duties, the notions like *telonium* (*taloneum*, *theloneum*), *douane*, customs, *pedaticum* (*Reisegelt*), *pulveraticum* (*Wagezoll*), *navigium* (*Schiffzoll*), *rotaticum*, *saumaticum*, *pontaticum*, from the *muta* from southern Germany, from the later period *Passagezoll*, *Ortszoll* *Zoll* or *Maut* (*Mauth*) or *accise* (*Akzise*) and others are translated (Balko, Grůň, 2001: 18). The following opinions may essentially be accepted with certain reservations:

- General terms, such as theloneum, zoll, accise, and so on, were terms wider than today's customs duty and included a whole host of different imposts, which were linked to levying them in relation to transport and sale of the goods. Moreover, the term "der Zoll" had on occasions denoted in German history the whole area of market law and is still being translated (if we neglect its understanding as an older measure of length, a coul) as charge or impost. The oldest "customs duties" were not being levied on the value of the goods, as they are today, or on their weight, a number of pieces or other quantitative units, but according to the number of wagons, horses, or persons transporting the goods. If we were to use modern terminology, they had a nature of a toll, i. payments levied on the number of the means of transport used, that is to say, payments for the use of the then-operative road and routes. The actual customs duties came into being only later, and basically, until these days, both of the above types of payments were basically the same³.
- The ancient and medieval customs duties had also been distinguished from today's customs duties by their understanding as a certain compensation granted to the State or the ruler for their support to the trade (Fuksa, 1930: 679).
- Social determination of customs duties, denoting their role in the life of society, economy, law, and politics, was also different in the Middle Ages to today's perspective. Customs duties in the Middle Ages served essentially exclusively the fiscal purposes, i.e. as just a means of direct income multiplication (Finanzzoll). The use of customs duties as a tool for influencing the economy largely exceeded the degree of agricultural and craft development that did not as yet required the need for protectionist or protectionist-motivated measures.
- The use of customs duties for attaining political goals was also less frequent than it is today.

The issue of the nature of the customs duties is directly related to the definition of that term. Opinions on the notion of customs duty are not uniform in modern sources, depending on how the relevant Authors perceive the nature of the customs duties, meaning, what they consider to be decisive and dominant for this financial-legal institute. The inconsistency here is largely conditional on the inclusion of the customs duty within the relevant category of State revenue. For example, the Customs Code of 1927, which had been applicable in this country by the year 1953,

3 The medieval customs regulations usually place them next to each other, even if they do not make a difference between them. The designation "toll" (Mauth) initially apparently meant wage, then the reward demanded by an official for their act performed, and later a bribe, pretty obvious as a result of misuse of this entitlement.

defined the customs duty as “a public levy imposed unilaterally by the State for economic reasons”.

Some encyclopedic sources of the 1930s characterized the customs duty as an indirect tax levied on the goods imported into the customs territory; one might, however, argue that the further development did not confirm this view. From among the Authors who understood the customs duties as a cash payment levied by the State when the goods crossed the State or the customs border, one may mention, for example, A. Slovinský and J. Girášek (1985: 133). Some other Authors see the customs duty as a special kind of charge (Spáčil, 1970: 67; Kubicová, 1998: 27). However, this concept had not received much support, and most current Authors do not agree with such an understanding of customs duty.

Customs duty has been perceived by many representatives of the economic sciences in the past few years as a kind of cash payment levied by the State in the crossing of goods across the State border. Defining the customs duty as a certain public impost has found space in a number of available publications in this field, both older and recent (Štěpán, 1963: 17). Among the latest sources, one may mention, for example, the Dictionary of Czech Law (Madar, 1995: 151).

In the foreign professional economic sources, the customs duty is included within taxes, more precisely, within the so-called Trade Taxes – a professional term referring to taxes levied in connection with the trade, more specifically with import or export of the goods. In the current Slovak professional economic sources, the term “Trade Taxes” does not have a relevant representation. Most of the international representatives of economic sciences perceive customs duty as a form of international trade taxation. For example, P.A. Samuelson defines customs duty as the import tax (Samuelson, Nordhaus, 1992: 472). Ch.P. Kindleberger (1978: 123), an American economist dealing with the history of economics, understands the customs duty as a tool for taxing foreign trade. Harold J. Heck (1969: 192) states in his publications that “the customs duties are a form of tax introduced by all countries on imported goods. The customs duty is one of the oldest forms of taxation, one of the reasons for this being ease of choice, as the goods physically cross national borders”.

In the Polish sources, some Authors point out that the customs duty has characteristics of a tax, or define the customs duty as a public impost similar to tax (Huchla, 1999: 82), and still others simply identify customs duty with the tax (Kosikowski, Ruśkowski, 1994: 238). K. Lasinski-Sulecki and W. Morawski (2009: 55) point out that at present, it is impossible to identify customs duty and tax in the law of Poland, so that customs duty cannot be understood to cover the tax, too. They justify this fact by claiming that the provisions of the Polish rules, which use

the term “tax”, do not include customs duties. Moreover, they state that taxes are regulated by other legislation and the tax provisions apply to customs duties only if they are expressly referred to by the customs legislation.

The customs duty in the theory of the German financial law, as well as in the theory of economics, is understood as a cash impost levied by the State when crossing the State border or the customs border (www.wirtschaftslexikon.de/Definition). Customs duty is perceived as a tool of the economic policy of the State. As in the vast majority of the EU Member States, especially in relation to the Central and Eastern European region, customs duties are considered to be different payments from tax payments. However, it is stated in professional publications that they perform similarly or even the same functions as excise duties.

In the Czech sources, according to M. Bakeš (1990: 22), the customs duty is characterized by its hybrid nature. As to its content, the customs duty shares with the fees a common payment structure for the services rendered when the goods are being brought into or out of the country. Functionally, especially at the present time, the customs duty passes rather in the tax area, it becomes part of the price of the imported goods, and so it acts equally as indirect or excise taxes. The special status of the customs duty and its (in some cases) hybrid nature had in the past led M. Bakeš (1990: 37) to believe that the customs duty should be regarded as a compulsory *sui generis* payment, laid down by law, which is levied in direct connection with the crossing of goods across the border from persons, who import or export the goods, or from the persons for whom such goods are imported or exported. Certain identification with this view may also be found in some other publications (Girášek, 1981: 34; Ovečková, 1994: 40; Bakeš, 1995: 244).

With regard to the conceptual definition of customs duty, it should be noted that customs duty, despite its initial and original function, i.e. the fiscal function, has never been the sole or the most significant instrument of exerting any positive influence on the economy of the State in the sphere of foreign trade. It goes without saying that in the period of the persistent trade deficit, as well as the balance of payments and the deficit of the State budget, the State's interest in making the customs duties more effective means of increasing its revenues were more pronounced. In such understanding of customs duty and the entire area of customs policy and practice, customs duty is to be seen as a State instrument of regulation.

At present, the customs duty ranks among the so-called traditional own resources (Treaty on the Functioning of the European Union no. 2012/C 326/01, Art. 311) of the Union budget, which may be characterized as allocations to the EU permanently in order to finance its budget and automatically flowing into that budget without the need for any additional decision by the EU Member States' authorities. Customs

duties are the result of the use of the Union customs legislation for trading with non-member countries. Out of the total volume of traditional own resources, each Member State retains 20% of the collection costs. It should be noted that customs duties in mature market economies have always been a relatively low source of State revenue, as the revenues of their State budgets are based on other types of income (in direct and indirect taxes) within their tax systems. On the contrary, especially in the developing and the underdeveloped countries, customs duties are still a priority source of government revenue, resulting from low or lower levels of their economic development.

2 New Trends in Customs Legislation

In Slovakia, the customs legislation underwent major transformations mainly during the pre-accession period and in the context of the accession of the Slovak Republic to the EU on 1st May 2004 (Šramková, 2011: 19). The evidence of this was infrequent amendments to the customs legislation or adoption of novel legislation. Prior to joining the EU, the SR had to meet a number of conditions that related to the approximation of our law with the EU law. Harmonizing our national law with the European Community law and the so-called Union law has affected all the legal branches and legal institutes, not leaving aside even the area of customs legislation. This harmonization process was completed by the adoption of Act no. 199/2004 on Customs and on the amendment to certain law acts, which entered into force on 15 April 2004 and was based in full on Council Regulation (EEC) no. 2913/92 of 12 October 1992 establishing the Community Customs Code. However, customs have recently faced a rapidly changing environment, for instance changing industrial and consumer trends, increasing international trade, global threats (e.g. terrorism, organized crime, crisis situations), and various other new dangers (e.g. dangerous goods trade). In this context, it has to be realized that the customs authorities play a key role in this respect. Their mission is to ensure that there is a constant balance between protecting the society and promoting legal trade through the supply chain control, information exchange and cooperation, both at the EU's external borders and within the Customs Union. The customs legislation has had to flexibly respond to new challenges, such as increasing the competitiveness of economic actors operating in the EU, improving the economic environment, notably by ensuring a smooth flow of trade, while at the same time implementing the required level of inspections to protect the health and safety of all the EU citizens. The requirement of aligning all of these requirements to one another was that the procedures and inspection methods need to be modernized and cooperation and exchange of information between customs administrations need to be improved. Customs administrations have information on any movement of goods

imported into or exported out of the EU, and they have to apply complex systems and inspection methods to a wide range of goods. It is necessary to recognize here that there is no single EU customs administration, but there are 28 national customs administrations which cooperate on the basis of the European strategy and the common legal framework.

In particular, it should be emphasized that the view and look at the fiscal function in the customs area have changed fundamentally. Gradually, the importance of the choice of funds levied has been declining, mainly due to the liberalization of international trade, continuous reduction of tariffs, and the making of new free trade agreements and treaties. More and more customs duties are now shifting to the protection of the EU area and its inhabitants against terrorist threats and other threats to life and human and animal health, environmental hazards, and, last but not least, to the protection of the internal market from anti-competitive practices or those injurious to consumers.

In the area of customs, several measures have been taken to prevent the illegal import, export, and transit of goods in order to protect the economic interests of the EU as a whole. These are a number of regulations of the European Parliament and the Council as basic legislative acts of the EU. In particular, reference should be made in this regard to Regulation (EU) no. 1294/2013 of 11 December 2013 establishing the EU Customs Action Programme for the period between 2014 and 2020 (in short “Customs 2020”). For the purposes of this Regulation, the customs action programme “Customs 2020” was established to support the functioning of the Customs Union covering the period from 1st January 2014 to 31 December 2020. The objective of the programme is to support the functioning and modernization of the customs union, with a view to strengthening the internal market through cooperation between the participating countries, their customs authorities and their officials. In a wider context, reference should also be made to Regulation (EU) no. 1286/2013 of 11th December 2013 laying down the action programme on improving the functioning of the tax systems in the EU for the period between 2014 and 2020 (Fiscalis 2020) and Regulation (EU) no. 250/2014 of 26 February 2014 establishing a programme to support activities in the field of the protection of the EU’s financial interests (Hercule III programme). The purpose of these Regulations is to combat corruption, fraud, and any illegal activities detrimental to the EU’s financial interests. The aim is to support these objectives through a good exchange of information, by supporting the operational systems of the national authorities, in particular, the customs and law enforcement authorities. The EU framework for the EU financial interest protection certainly belongs to the earlier date of the Council Resolution of 13 December 2011 on the future of the customs law enforcement cooperation, which, although not binding on the individual Member

States, has shown the direction for the EU to take. In this respect, the resolution outlined a strategy for customs cooperation in the field of law enforcement with a view to identifying the measures to be taken to further develop customs cooperation and cooperation with other authorities in order to strengthen the role of customs administrations in combating organized crime more effectively and to act immediately in response to new threats.

Taking into account these challenges and issues, the European Commission has been working for the modernization of customs rules for several years. The result was the adoption of the Customs Code (Council Directive 952/2013), which is an important milestone in the reform of the EU customs legislation. Its partial effect on the delegation of powers to the European Commission with regard to the development of delegated and implementing regulations took place on 30 October 2013 but was fully effective as of 1 May 2016.

The Union Customs Code has definitively abolished all the existing legal standards relating to customs legislation, in particular the Modernized Community Customs Code (Council Directive no. 450/2008), which has never entered into force, but also the current Community Customs Code (Council Directive no. 2913/92) and its implementing regulation (Council Directive no. 2454/93). These changes are intended to allow as far as possible a uniform and harmonized application of the rules in the EU countries. In this respect, the aim of the Customs Code is to ensure the following:

- Modernizing the customs legislation and regimes as well as the use of customs information systems to facilitate the handling of customs formalities and to ensure risk-free and safe trade in goods in the European Union.
- Streamlining and taking appropriate procedures for customs clearance based on greater clarity and better uniformity of customs legislation.
- Reducing the administrative burden for economic actors by using electronic procedures and storage facilities, thereby reducing the volume of reporting formalities and preparing the conditions for further modernization and better coordination of border management.
- Complete alignment of the EU customs rules with global standards, as well as with further developments at international level, including the EU's major trading partners, thereby simplifying and making trade more efficient, thus generating significant export opportunities for the EU economic actors.

The main objective of the Customs Code and the number of customs tariff reform measures is to improve the functioning of the Customs Union as a whole by extending the application of customs legislation throughout the customs territory of the Union to the national customs administrations of the Member States and to

streamline and digitize customs regimes in order to achieve their simpler and better structure.

The EU Customs Code itself is based on Art. 6 from the creation of a pan-European electronic customs system – a customs environment without documents in paper form. “Any exchange of information between customs authorities and economic actors and customs authorities, such as customs declarations, applications or decisions, and the storage of such information in accordance with the requirements of customs legislation, shall be carried out using electronic data processing techniques”. Exceptions exist only for the application of the so-called “emergency procedures” and special transport modes. The aim of these measures is to establish an extensive communication network between the customs offices in the EU, between customs and other public authorities with international trade responsibilities, and between public authorities and traders. These steps would enable the customs to keep pace with evolving international trade and making a significant contribution to increasing the EU’s economic competitiveness.

Modernization and computerization of customs procedures and the related processes, in line with the EU legislation, will create prerequisites for trade facilitation and support for the digital economy and its better use of online e-Government services (Červená, Románová, 2016: 51) and convenience for the sphere of trade. We expect a better overview of goods flows and trade transactions, faster customs procedures, higher volume of negotiated goods, which may ultimately be reflected in the level of state budget revenues. Thus, it can be said that these developmental tendencies and trends tend to electronize individual processes and services in international trade and to create a fully integrated information environment in this area.

3 Development in Customs Declarations

In the next section, I would like to focus my attention on the issue of customs declarations. The adoption of the Union Customs Code in this area has undergone significant changes compared to previous legislation.

The customs procedure begins with the lodging of a customs declaration. From a formal point of view, it is a motion to initiate a procedure, whereby the Customs Code defines a customs declaration as an act by which a person, in the prescribed form and in a prescribed manner, manifests his willingness to release the goods into the proposed customs procedure and, if appropriate, to be applied (see Union Customs Code, Art. 5/12). Without such an incentive, the customs procedure cannot be carried out, application of the principle of official legality in relation to the opening of a customs procedure is not possible.

The customs declaration may be filed in several ways:

- electronically;
- in paper form;
- in oral form;
- in another (implied) operation.

Filing a customs declaration in paper form was one of the most common and, at the same time, classic ways of filing a customs declaration. However, filing the customs declaration in writing has been on the retreat, since the whole of the Union Customs Code is based on the principle that all the customs and trade transactions are to be carried out electronically and that the information and communication systems for customs operations offer economic operators in each Member State the same opportunities. By 31 December 2020 at the latest, individual Member States are to take effective measures to ensure a paperless customs and business environment. The advantages of the electronic processing system include in particular elimination of the need for paper documentation along with the possibilities of fraud related to the paper form of processing, the possibility of better and more operative monitoring of transit operations, further shortening of the processing time at the customs office, as the customs declaration will be submitted in advance electronically, and the like. The anticipated benefits also include streamlining the inspection, reducing the volume of administration, making better use of resources in physical inspections, stepping up and detecting fraud.

All the goods intended for release for free circulation except for the free zone customs procedure shall be indicated in the customs declaration for the relevant customs procedure. The customs declaration shall contain all the particulars necessary for the application of the rules governing the customs procedure in which the goods are presented in the customs declaration. The declarant or their representative shall be accountable for the accuracy of the information provided in the declaration, for the authenticity of the documents attached, and for the compliance with all the obligations relating to the release of the goods in question into the proposed customs procedure.

All accompanying documents shall be attached to the customs declaration (Union Customs Code, Art. 163) and the documents, the application of which is necessary for the release of the goods into the proposed customs procedure. These documents shall be retained by the customs authorities. Where the declarant so requests, it is necessary for the customs authorities to take certain steps to prevent such documents from subsequently being used for a purpose other than in relation to the quantity or value of the goods for which they remain valid. It is important to remember that each of the proposed customs regimes also requires certain specific documents.

Most often, the invoice is used to determine the customs value, the documents required for the application of preferential tariff measures or other measures that deviate from the legal provisions applicable to the goods to be logged, or transport documents or the documents relating to the previous customs mode.

The customs declaration shall be lodged at the customs office where the goods were presented. The customs declaration may be lodged together with the goods presented, or even before the declarant submits the goods. In this case, the customs authorities shall set a time limit for the submission of goods. If the goods are not presented within the prescribed period, the declaration shall be deemed not to have been filed either (Union Customs Code, Art. 171).

In special cases, it is possible to lodge a customs declaration by means other than electronic data processing techniques (Union Customs Code, Art. 158/2).

Such exceptions shall include the following:

1. Lodging an oral customs declaration:

- customs declarations for the release for free circulation may be made orally in the case of goods of a non-commercial nature, goods of a commercial nature in personal luggage of travellers, provided that these goods do not exceed the value of either EUR 1,000 or a net weight of 1,000 kg; produce acquired by agricultural actors from the EU on the lots in a third country, and fishery products, fish farming and sport hunting activities exempt from customs duties, etc. (Art. 135 of delegated Commission Regulation (EU) 2015/2446, amending Regulation of the European Parliament and of the Council (EU) no. 952/2013 as regards the detailed rules for certain provisions of the Customs Code);
- interim and re-export customs declarations may be lodged orally in the case of pallets, containers, seafarers' needs for use on board vessels engaged in international maritime transport, etc. (delegated Commission Regulation (EU) 2015/2446, Art. 136);
- customs declarations for the export procedure may be lodged orally in the case of goods of a non-commercial nature, means of transport registered in the customs territory of the EU and intended for re-importation, as well as spare parts, accessories and equipment for such means of transport, products obtained by agricultural producers operating on the land in the EU, which are exempt from customs duties, etc. (delegated Commission Regulation (EU) 2015/2446, Art. 137).

2. Lodging the customs declaration in paper form:

- customs declaration in paper form may only be lodged by passengers, i.e. not economic actors in relation to the goods they carry when crossing the customs border (see: delegated Commission Regulation (EU) 2015/2446, Art. 143).
3. Lodging the customs declaration for the goods in postal consignments (delegated Commission Regulation (EU) 2015/2446, Art. 144)
- the postal services operator may lodge a customs declaration for release for free circulation containing a reduced data set in the case of goods in postal consignments which meet all of the following conditions:
 - a) its value does not exceed EUR 1,000,
 - b) no request for repayment or remission of customs duty is made in respect thereof,
 - c) it is not subject to any prohibitions or restrictions.
4. Lodging a customs declaration by another (implied) operation⁴:
- in the case of goods moved to the customs office or any other place designated or approved by the customs authorities:
 - a) the goods are transported through the green lane labeled “nothing to declare” (this method may only be used at customs offices where the two-stream system – green – red’ operates),
 - b) the goods are transported through the customs territory without a spontaneous lodging a customs declaration (this procedure is used at customs offices where the two-stream system does not work),
 - c) the goods are transported through the customs clearance space in a passenger motor vehicle which has a “nothing to declare” label affixed to the window (this is the way in which the EU customs legislation entails the possibility of such adaptation by the Member States);
 - d) crossing the customs frontier in cases where the customs legislation does not require the goods to be transported to the customs office or to another place designated or approved by the customs office.
5. The goods which cannot be placed under the customs procedure orally or in accordance with Art. 141 of the delegated regulation (see: the delegated Commission Regulation (EU) 2015/2446, Art. 142):
- these are the goods in respect of which customs formalities have been completed with a view to obtaining refunds or financial advantages from export on the basis of the common agricultural policy, the goods in which an application for repayment of customs duties or other charges, the

4 Cf Art. 141 of the delegated Commission Regulation (EU) 2015/2446.

goods subject to a prohibition or restriction, the goods subject to any other specific formalities laid down in the EU legislation which shall be applied by the customs authorities.

In addition to the aforementioned, substantially standard customs declarations, we may also meet in the customs procedure with declarations which, under simplified procedures⁵ do not contain all the prescribed requirements. Adoption of such a customs declaration

4 Conclusions

At present, the EU's total foreign trade amount to about Euro 9.5 billion per day and is expected to increase by 25-40% by the year 2020. Obstacles to traffic and trade flow through slow processing of imports or exports can affect the economies of the Member States and the EU. Effective and efficient customs help to speed up trade and promote economic growth, as well as the fight against tax fraud and tax evasion and protect the internal market and public finances.

Modernizing of the cross-border infrastructure and equipment means an opportunity to make a significant contribution to a faster and more efficient flow of goods among countries. The production process is currently trying to reduce inventory and puts the emphasis on fast-moving goods. It is important that logistics services and customs procedures take place quickly, on a top-quality level, and minimize the costs of maintaining the quality. Effective customs administration is crucial for companies that compete in international markets. The new EU legislation on the modernization of the functioning of the Customs Union is at the final stage of adoption, but its implementation and the full use of its potential will depend on the ability of national customs administrations to effectively implement the implementing rules. A decisive factor in this area is the existence of highly efficient and effective national customs clearance systems.

A well-functioning customs administration plays a key role in the security of the population, the protection and security of legal trade, the fight (Bonk, Straková, 2016: 451-463, Popovič, 2016: 72-78) against the unauthorized entry of counterfeit goods into the single market. strengthens the security and safety of European consumers and the protection of the EU's external borders.

5 The customs procedure may be carried out by a standard procedure or by a simplified procedure, whereby the customs office has authorized the exclusion of certain customs formalities.

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