Sui generis of European Union customs law

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Abstract

Every year the interest of scientists from around the world in studying sui generis of EU customs law increases. The aim of this article is to initiate a scientific discussion on the development of an alternative approach to the understanding of EU customs law sui generis. It is suggested that one should not be limited by the characteristics of the provisions of the Common Customs Tariff and the EU Customs Code when justifying the uniqueness of EU customs law. The article considers the history of the EU customs law formation within four stages and demonstrates that modern EU customs law is formed by: EU founding agreements; acts adopted by EU institutions; agreements concluded both between EU member states and with third states; national customs law of EU member states; and practice of application of EU customs legislation, in particular, judicial practice. The paper identifies priority areas for the future development of EU customs law to include the single European customs agency formation and further approximation of customs laws of EU member states.

Keywords: customs legislation; customs union; EU Customs Code; Common Customs Tariff; international agreements

1. Introduction

Customs law is one of the fundamental branches of domestic law, which has always interested both theorists and practitioners. Its evolution is influenced by various factors, including the development of European integration, combating international terrorism and illegal migration, simplification and harmonisation of customs procedures, the spread of COVID-19 and more. For its part, European Union (EU) customs law has its own influence on the development of other branches of EU law, as well as on the development of various branches of domestic law of EU member states and third countries. In view of this, various aspects of EU customs law have repeatedly been the subject of research by scientists from around the world. For example, among the most popular of them are: the influence of international law on the EU customs law formation and their interaction (Lux, 2007; Rogmann, 2019; Ovádek & Willemyns, 2019); problematic aspects of the uniform application of EU customs law by its member states (Valantiejus & Katuoka, 2019; Shtal et al., 2018); the role of EU customs law in the europeanisation of national administrative law and the formation of EU administrative law (Limbach, 2015); and issues of interaction of EU customs law with the national customs law of its member states (Valantiejus, 2020).

For centuries, peoples and nations have tried as far as possible to prevent or minimise interference by other aspects of international law in their rule-making activities relating to customs matters. Only in exceptional circumstances, usually as a result of defeat in war, have they been forced to temporarily cede supremacy in these activities on the basis of treaty norms ofi international law. The latter, being imposed by force, were abolished as soon as possible, and control over rule-making in

the field of customs business was restored. In view of this, for a long time the customs law of various participants of international customs relations differed not only in content but also in structure. As a result, inconsistencies in customs law and different approaches to the practice of its implementation, stipulated by changes in the priorities of state customs policy, have repeatedly led to trade (tariff) wars and in some cases to armed conflicts (Johnston, 1894; Taylor, 1935; Kennan & Riezman, 1988).

Generally, scientists identify the features of EU customs law, as an integral part of the functioning customs union, by characterising the basic acts of EU customs legislation, namely the Common Customs Tariff and the Customs Code (Wolffgang, 2007; Wolffgang & Ovie, 2007; 2008; Weerth, 2008; Truel & Maganaris, 2015). This approach of EU customs law research can be explained by the fact that the Common Customs Tariff and uniform or harmonised customs legislation on the application of this tariff in the theory and practice of customs unions are recognised as one of the mandatory, primary and inherent features of customs unions (Borchard, 1931; World Customs Organization [WCO], 2018). Negotiations to establish such unions begin with customs legislation, and these issues play a crucial role in negotiations on the expansion of the EU (Lux, 2002).

At the same time, EU customs legislation is not limited to the Common Customs Tariff and EU Customs Code. In addition to the provisions of these legislative acts, its constituent parts also include the following: provisions supplementing or facilitating the implementation of EU Customs Code, adopted at the Union or national level; the legislation setting up a union system of reliefs from customs duty; and international agreements containing customs provisions, insofar as they are applicable in the Union (EU, 2013b). In addition, it is important to note that EU customs law is not limited to customs legislation as one of its forms, but also includes other social regulators, including moral norms, traditions, customs, and law enforcement practices and so on. Therefore, the identification of the peculiarities of EU customs law should be carried out systematically, taking into account both the above-mentioned components of EU customs legislation and other forms of its external existence.

The issue of conflicts of customs law in the various countries and their participation in trade wars remains relevant even at the beginning of the 21st century (Ossa, 2014; Karmakar & Jana, 2021). However, the development of trade globalisation and regional economic integration processes, national customs systems convergence and the international customs law formation (Bilozorov et al., 2019), as well as the need to unite efforts of representatives of the international community to counter threats to human civilisation, including international terrorism and the spread of COVID-19, during the second half of the 20th century and at the beginning of the 21st century significantly influenced the development of new approaches to understanding the role of customs authorities and the evolution of customs law as a social phenomenon. One of the manifestations of the latter was the emergence of another type – the customs law of customs unions along with domestic customs law and international customs law.

It is crucial to emphasize that in the legal doctrine, scientists from different regions of the world deal with the issue of customs unions, including the issue of a single customs law formation within the member states. At the same time, this applies to both scientists from states that are members of customs unions and scientists from third states. Thus, according to estimates by Ovádek and Willemyns (2019), there are currently 16 customs unions in the world, which include 118 countries. For their part, Gnutzmann and Gnutzmann-Mkrtchyan (2019) believe that only 81 countries are members of various customs unions. There are various directions of research in this area (Algazina, 2018; Rudahigwa & Tombola, 2021). The most relevant of these, despite more than 50 years of existence, are scientific papers on the uniqueness of the legal nature of the customs union of the EU member states and the customs law in force within its customs territory. At the same time, the diversity of manifestations of EU customs law *sui generis* attracts the attention of scientists from both EU member states and third states.

There are several explanations for this. First, a doctrinal discussion of the theoretical and applied aspects of EU customs law functioning within its customs territory is crucial for ensuring the effective functioning of the EU in general. Therefore, scientists from the EU Founding states (Lux, 2007; Rogmann, 2019; Wit, 2019) as well as the scientists from the states that later became the EU members (Valantiejus & Katuoka, 2019; Erkoreka, 2020; Valantiejus, 2020) dedicate scientific papers to this issue. Secondly, the scope of the legal impact of EU customs law is much larger than the scope of its functioning, limited by the EU customs territory. With this in mind, EU customs law is of interest to researchers both from states that share borders with the EU and from other states that interact with the EU in trade and other fields (Chen, 2016; Kril, 2020). Third, there are no analogues to EU customs law in any of the existing customs unions. Moreover, as a dynamic social and cultural phenomenon, EU customs law continues to evolve. It attracts the attention of theorists and practitioners from both member states of existing customs unions and from states that interact with each other within other forms of economic integration, or who plan to do so in future (Truel et al., 2015; Romanova, 2018).

The analysis of scientific publications devoted to the knowledge of various manifestations of EU customs law *sui generis* allow us to conclude that the doctrine of law lacks a systematic approach to study of this area of EU law. Researchers mostly focus on certain applied aspects of EU customs law and do not see the need to justify their own approach to its understanding. Frequently EU customs law is identified with customs legislation, and its content is disclosed with the help of the EU Customs Code fundamental provisions description, the Common Customs Tariff and directly related legislation. It is also common practice among scientists to describe only the current state of the basic acts of EU customs legislation or the latest changes made to them in their scientific papers. At the same time, the papers on the historical perspective of EU customs law formation and possible options for its further development are extremely rare in the scientific literature.

In view of the above, we can put forward the following provision, being the hypothesis of our study: in characterising EU customs law *sui generis*, researchers must pay attention to the history of its formation and discuss promising options for its possible development. An analysis of the long-standing practice of drafting EU customs legislation and the practice of its uniform application suggests that EU customs law will continue to develop. Therefore, the current state of EU customs law can be considered only as one of a number of stages of its long genesis. For its part, a carefully analysed history of EU customs law formation will attract the attention of researchers as long as the integration of international relations remain relevant.

Thus, the aim of our study is to initiate a scientific discussion on the development of an alternative approach to understanding EU customs law *sui generis*. It is suggested that one should not be limited by the characterstics of the Common Customs Tariff and the EU Customs Code provisions when justifying the uniqueness of EU customs law. Achieving this goal requires a review of the following priorities:

- to analyse the history of EU customs law formation
- to determine its current state
- to suggest likely options for further development of EU customs law for doctrinal discussion.

The goal set determines the methodology of this study. We first look at the legal basis for the establishment and history of EU customs law formation. Then, taking into account the results of the analysis of existing scientific literature methodological approaches to understanding EU customs law, we describe its current state. After that, we formulate assumptions about the possible future development of EU customs law.

Achieving the goal of the study necessitated the use of various methods of scientific knowledge to process scientific achievements on EU customs law, including: historical and law method; comparative method; system and structural method; hermeneutic method; method of analysis; synthesis method; and generalisation method. In particular, the historical and law method was used to characterise the process of emergence and formation of EU customs law. The use of the comparative method allowed us to compare the existing doctrinal approaches to the use of the categories 'customs law' and 'customs legislation' in scientific papers, as well as to conclude that it is inexpedient to identify them in this way when characterising EU customs law. The system and structural method was used in describing the content of EU customs law and the elucidation of the links between its structural elements. The EU's founding agreements, customs acts adopted by EU institutions, including court decisions, and international customs treaties to which the EU is a party have been studied using logical methods of analysis and synthesis and the hermeneutic method. The prediction method and the modelling method were used while making suggestions aimed at improving EU customs law and the practice of its application.

2. Formation of EU customs law

EU customs law is a 'living', dynamic, social and cultural phenomenon that continues to evolve. From the date of entry into force of the Treaty on establishing the European Economic Community (EEC) of 25 March 1957 to the present day, the history of its formation should be analysed in several stages. In the first stage, which lasted from 1 January 1958 to 1 July 1968, the EU Founding states began the process of standardising their customs legislation and adopted the first version of the Common Customs Tariff. Establishing a single system of exemptions from customs duties within the Community for the member states of the EEC on the basis of Council Regulation (EEC) 918/83 should be considered the result of the second stage, which lasted until 1983.

The most significant results of the third stage of the EU customs law formation were drafting the Common EEC Customs Code and the adoption of a new version of the EEC Common Customs Tariff on 1 January 1988. Since 1 January 1994 – the date of application in practice of the Community Customs Code provisions of 1992, the fourth stage of EU customs law formation began. During this phase, which continues to this day, the modernised Community Customs Code of 2008 was adopted and the current Customs Code of the Union entered into force on 1 May 2016. EU member states have made significant progress not only in the standardising national customs legislation, but also actively cooperating on standardising the application of EU customs legislation, as if by a single administration. In fact, by the end of 2021, a holistic system of sources of EU customs law had been formed by, for example, EU founding agreements; acts adopted by EU institutions; international agreements concluded both between EU member states and with third countries; national customs law of EU member states; and EU customs legislation application practice, in particular judicial practice.

Despite more than 60 years of formation, EU customs law continues to evolve. One of the highest priority areas of its further formation is the establishment of the single European Customs Agency. Its emergence will help to eliminate the ambiguous application of EU customs law by the customs authorities of EU member states and increase the effectiveness of customs policy within the customs territory of the EU both in the interests of its member states and the EU as a whole. Another promising area for improving EU customs law is the further convergence of customs laws of its member states (Sribnyak & Shatilo, 2020). With the emergence of a single customs administration for all EU member states, the necessity for the existence of the national customs laws of EU member states will disappear. For its part, this may significantly affect the content and the structure of existing sources of EU customs law in such areas as customs control over imports of goods, charging customs duties, establishing the origin of goods, applying a single risk assessment system, prosecuting customs offences, training of customs officers. In addition, a number of other areas of its modernisation remain

promising for the further development of EU customs law, including the introduction of Customs Information Technologies into the practice of customs administrations of EU member states, bringing EU customs law in line with customary and treaty rules of International Customs Law.

2.1. First stage of the formation of EU customs law

Another important component of the legal characteristics *sui generis* of EU customs law is the history of its development from its emergence to the present day. This issue remains one of the least studied in European legal doctrine. Scholars rarely mention the history of EU customs law (Lyons, 2018). For a number of them, it (the history) began in 1994, after the entry into force of the Community Customs Code (CCC) adopted in 1992 and the Regulation laying down provisions for the implementation of the Community Customs Code adopted in 1993 (Wolffgang, 2007; Anaboli, 2018). However, in our opinion, the history of the origin and formation of EU customs law should be considered from the date of entry into force of the Treaty establishing the EEC of 25 March 1957 (Treaty on the EEC or Treaty of Rome) the provisions of which required contracting parties to not only adopt a Common Customs Tariff for relations with third countries, but also to harmonise their customs legislation.

Indeed the formation of customs law was not part of the objectives of the EEC Treaty. However, a provision which made possible the existence and functioning of the Community, was fixed in part 1 of article. 9, namely: 'The Community shall be based upon a customs union which shall cover all trade in goods and which shall involve the prohibition between member states of customs duties on imports and exports and of all charges having equivalent effect, and the adoption of a common customs tariff in their relations with third countries' (EEC, 1957). In view of the changes that have taken place in EU law since the entry into force of the Treaty of Rome, the above provisions are still valid today: 'The Union shall comprise a customs union…' (EU, 2012a). The immediate objectives of the EEC were to:

- create a common market for goods, labour, services and capital by abolishing customs duties and quantitative restrictions on the import and export of goods between member states, as well as all other equivalent measures
- establish a Common Customs Tariff and a common trade policy with regard to third countries
- establish a common policy in the field of agriculture, transport, energy
- standardise the laws of the member states to the extent necessary for the existence of the common market, etc.

On 2 August 1963, as part of activities aimed at harmonising the customs law of the EEC member states, the EEC Commission presented to the Council a Memorandum on an action program in the field of customs legislation, one of the main tasks of which was to establish and apply a single set of rules in the field of customs legislation within the association.

The development of the common market began with the formation of a customs union for industrial goods. Under the EEC Treaty France, Germany, Italy, Belgium, the Netherlands and Luxembourg planned to build a customs union gradually, over a twelve-year transition period divided into three four-year phases. How fruitful this process proved to be is shown by the fact that its completion took place on 1 July 1968 – 18 months earlier than planned. However, the text of the Treaty of Rome, and over time the Court of Justice practice clarifying its provisions, allowed member states to adopt emergency self-defence measures. In particular, states have most often imposed bans or restrictions on the import, export and transit of goods in accordance with the principles of public morality, public order and state security; protection of health and life of people, animals or plants; protection of national treasures of artistic, historical or archaeological value; and protection of industrial and commercial property. Such prohibitions or restrictions should not be used as a means of discrimination or a disguised restriction on trade between member states (Getman & Karasiuk, 2014). However, it

took more than 20 years to completely abolish all types of controls and formalities that remained at the borders between the member states of the customs union, as well as other barriers that hindered the final completion of the common market of goods, labour, services and capital.

Lyons (2018) notes in this regard that despite the fact that in 1968 a single customs tariff came into force, harmonised rules of origin and customs valuation, and the customs territory was defined, much remained to be done to accomplish the formation of the customs union. Thus, one of the first steps towards overcoming the existing obstacles was the further harmonisation of the customs laws of the EEC member states. From the very beginning until 1961, this process was based on the recommendations of the EEC Commission, which were addressed to the member states and related to the standardisation of legislative, regulatory and administrative provisions on customs matters (Articles 27 and 155 of the EEC Treaty). And after 1961 it was grounded on the basis of directives of the Council or the Commission developed in accordance with the provisions of Art. 100 of the EEC Treaty. However, this practice proved to be ineffective, so the Community gradually moved from the harmonisation of customs law on the basis of directives to its implementation on the basis of Regulations of the Council or the Commission, functioning directly in the territory of the member states of the customs union.

2.2. Second stage of the formation of EU customs law

In 1971, the EEC Commission adopted the Program for the Standardisation of Customs Law, which ultimately proclaimed the consolidation of customs law of the EEC member states. The tasks set by the Program, such as harmonisation of legal and administrative regulations on the transfer of goods for free circulation in terms of customs law, were planned to be completed by the end of 1975. However, these tasks were not completed on time. As a result, in the second half of the 1970s the EEC Commission, despite the results achieved[1], was forced to admit the unsatisfactory state of completion of the customs union (EEC, 1978).

This especially related to the results of the tasks provided for in another multi-year Customs Union Implementation Program, approved in 1979. The measures provided for in this Program were aimed at completing: the harmonisation of customs legislation and increasing its binding force; adopting a single customs code and GATT rules in the form of regulations on the valuation of goods for customs purposes; simplification of customs formalities; and related customs procedures. The following demands were separately emphasised, for example, further development of deeper cooperation between national customs administrations and the EEC Commission; strengthening the image of the Community within international meetings on customs matters; and enhancing Community participation in the activities of international organisations (EEC, 1979).

In general, the Commission was concerned that the Community was more often referred to as a tariff union rather than a customs union. In this regard 1980 was set as the deadline for the implementation of the most important measures aimed at transforming the tariff union into a true customs union. It should be noted that among the planned measures there were those that have not yet been completed, in particular, the development of a single list of offences in the customs sphere and a single system of sanctions for their commission (EEC, 1978).

In general, the EEC Commission proclaimed legal unity as a prerequisite for the functioning of the customs union and focused its efforts on the codification of customs law in the form of regulations. As the directives could not fully guarantee the unification of legislation and the necessary law and order, this approach, in the Commission's view, was preferred. By the end of 1981, the Council had adopted 21 proposals from the EEC Commission to that effect. However, in June 1981, the European Council expressed concern about the state of the Community's internal trade, and the EEC Commission had to reiterate the unsatisfactory results achieved since 1979. In early 1982, the EEC

Commission emphasised that: 'Twenty-four years after the creation of the European Community, it must be admitted that full customs union is still a long way off' (EEC, 1982). However, since 1983, the implementation of the goals set by the Program for the Implementation of the Customs Union in 1979 accelerated significantly. As early as March 28, 1983, Council Regulation (EEC) No. 918/83 was adopted, establishing a system of exemptions from customs duties in the Community (EEC, 1983).

2.3. Third stage of the formation of EU customs law

This process intensified especially after the signing of the Single European Act (SEA) by EEC member states on 17 February 1986, the provisions of which became the first serious revision of the EEC Treaty in the history of the Community. The SEA entered into force on 1 July 1987 and, among other tasks, clearly defined a three-stage program for the formation of a single internal market by 31 December 1992. In accordance with the provisions of Art. 13 of the SEA it was stated that the internal market should be understood to be an area without internal borders where the free movement of goods, persons, services and capital is ensured, on the basis of the provisions of the EEC Treaty (EEC, 1987c). Therefore, the existence of any customs formalities at the common borders of the EEC member states contradicted both the program of the customs union and the program of forming a single internal market. Since the abolition of customs duties at the borders between EU member states, the only obstacle to the movement of goods remained the need to complete customs documents. This process was facilitated on 1 January 1988, when the so-called Single Administrative Document was introduced, replacing 150 different national forms (EEC, 1987a).

On 1 January 1993, following the formal completion of the Single Internal Market Program on 31 December 1992, and the EU member states declaring the removal of all obstacles at the internal borders of the Customs Union, the customs procedures were abolished altogether. Thus, there were no obstacles left that required stops at the borders between EU member states during the transportation of goods. This made it possible to finally abolish internal customs borders throughout the EU. Also, on 1 January 1988, after the EEC acceded to the International Convention on the Harmonized Commodity Description and Coding System, a new version of the Common Customs Tariff of the EEC (EEC, 1987b) entered into force, replacing the Convention on Nomenclature Tariffs of 15 December 1950 (WCO, 1950) Common EEC Customs Tariff, which had been in force since 1968 (EEC, 1968).

On 28 February 1990, the EEC Commission submitted the Draft CCC for consideration, the development of which began in the early 1980s. Its adoption took place on 12 October 1992, in the form of a Regulation as in the case of the Common Customs Tariff (EEC, 1992).

2.4. Fourth stage of the formation of EU customs law

Full application of the CCC provisions began only on 1 January 1994, following the application of EU Commission Regulation No. 2454/93 of 2 July 2 1993, laying down provisions for the implementation of Council Regulation (European Communities [EC]) No. 2913/92 implementing the Community Customs Code of 12 October 1992 (EEC, 1993). Articles 161, 182 and 183 of the CCC were to apply from 1 January 1993. In essence, the application of the CCC was impossible in the absence of this Regulation. Wolffgang and Ovie (2008) believe that the emergence of customs law, which is mandatory for all EU member states, should be linked to the entry into force of the CCC in 1994 and the Regulation establishing the provisions on the implementation of the CCC. The authors emphasise that their emergence has formed a solid basis for achieving uniformity in the customs affairs of 27 countries.

Regulation (EEC) No. 2913/92 of 12 October 1992 (EEC, 1992) and Regulation (EEC) No. 2454/93 of 2 July 1993 (EEC, 1993) are also recognised as the primary basis of EU customs law by other scholars, in particular, by Erskine (2006) and Truel, Maganaris and Grigorescu (2015b). It should be noted that

the CCC of 12 October 1992, was developed by integrating customs procedures, which were applied separately in the respective member states during the 1980s. The Code repealed more than a hundred regulations and directives being in force in the field of customs regulation from 1968 to 1993, and aimed to achieve clarity and uniformity in the interpretation of the provisions of EU law on trade with third parties. To determine the cases and conditions under which the application of customs legislation may be simplified, as well as to consider other issues related to its application, the Customs Code Committee was established on the basis of CCC Art. 247–249 (EEC, 1992).

The adoption of the CCC was a significant achievement of the consolidation of EU customs law, which was initiated by the Program for the Standardisation of Customs Law in 1971. However, it should be noted that with its emergence the need for national customs laws of EU member states remained as the CCC enshrined only the basic foundations of customs relations legal regulation (Erskine, 2006). Thus, the national customs law of the EU member states remained the regulation of the organisation of national customs services, the legal regulation of relations of liability for violations of customs legislation and certain customs procedure rules. Some CCC articles even referred to the need to apply the provisions of the customs law of the EU member states (Articles 167, 217, 245, etc.) (EEC, 1992).

The provisions of the CCC of 12 October 1992, have long been used as the basic principles of customs regulation by EU member states. However, in order to further improve the EU's customs law and the customs services of its member states, the European Commission drafted a new Customs Code. From the very beginning of the draft work, it was decided that the modernisation of the current code should be carried out only through its complete revision and replacement with a new efficient document but not by revising of its individual provisions. As a result, the adoption of the updated modernised Community Customs Code took place on 23 April 2008, by Regulation (EC) No. 450/2008 of the European Parliament and of the Council, officially published on 4 June 2008 (EU, 2008a).

According to Art. 188 of the Modernised Customs Code (MCC), the entry into force of the provisions, enshrined in its articles, was planned in several stages, namely from: 24 June 2008; 24 June 2009; 1 January 2011; and 24 June 2013. It differed significantly from the 1992 CCC (EEC, 1992) both in structure and content. Thus, retaining nine sections in the structure of the MCC, the number of articles they contained was reduced from 253 to 188. In the content of the latter, considerable attention was paid to, for example, cooperation between customs administrations and authorised economic operators, submission of electronic customs declarations, and exchange of electronic data between customs administrations in compliance with the provisions on protection and confidentiality of personal data. Following the entry into force of Regulation (EC) No. 450/2008 of the European Parliament and of the Council, the EU Commission also approved amendments to the provisions on its implementation in the form of a Regulation of 17 November 2008 (EU, 2008b).

At the same time, as noted by Wolffgang and Harden (2016), the Modernised Customs Code (MCC) became obsolete long before it came into force. Therefore, on 20 February 2012, the EU Commission announced the start of work on the development of the third version of the Union Customs Code, which resulted in the adoption of Regulation No. 952/2013 of 9 October 2013, by the European Parliament and the Council establishing the European Union Customs Code (UCC) (EU, 2013b), which entered into force on 1 May 2016. During the same period, along with the improvement of the system of principles and norms of customs law, the EU paid considerable attention to measures aimed at ensuring the efficient and effective work of national customs administrations and their response to any requirements arising from changes in the customs environment as if it would be done by a single administration.

As Lyons (2017) points out, legislation alone is not enough to create a functioning customs union. Unified management is also needed. Although the Commission plays a key role in this, national customs authorities are also important and, therefore the Commission seeks closer cooperation between them. To achieve this objective, the European Parliament and the Council of the EU have adopted ongoing Action Programs in the form of decisions for customs within the Community.

3. Community Action Programs

In accordance with the Decision of the EEC Council No. 91/341/EEC of 20 June 1991, a Community Action Program on training customs officers was adopted (EEC, 1991). Pursuant to Decision No. 210/97/EC of 19 December 1996, a Program of Action for Community customs was approved (Customs 2000), the implementation of which was intended for the period from 1 January 1996 to 31 December 2002 (EC, 1997). Based on Decision No. 253/2003/EU of 11 February 2003, the Customs 2007 Program was approved for the period from 2003 to 2007 (EU, 2003). According to the Decision of the European Parliament and of the Council No. 624/2007/EU of 23 May 2007, a 'Program of Action for customs in the Community (Customs 2013)' was adopted (EU, 2008c).

It should be noted that in the content of the Program of Action for Customs in the Community (Customs 2013) issues associated with developing the practice of unified management in the customs sphere were given special attention. The implementation of the Customs 2013 Program was scheduled for the period from 1 January 2008 to 31 December 2013 and was coordinated and organised by the Commission and the member states within the framework of the common policy developed by the Customs Policy Group. All areas of improvement incustoms administrations envisaged by the 'Customs 2013' Program were divided into two objectives, general and special. Among the general objectives to be guaranteed by the 'Customs 2013' Program are, for example:

- ensuring the interaction and fulfilment of the obligations of the customs administrations of the member states as effectively as if they were a single administration, ensuring control with appropriate results anywhere in the customs territory of the Community and supporting the activities of legitimate economic operators
- preparation of candidate and potential candidate states for accession, including means of exchanging experience and knowledge with the customs administrations of these states.

Examples of specific objectives are:

- reducing administrative costs and losses associated with the services of economic operators by standardising and simplifying customs systems and control, and maintaining open and transparent cooperation with legal entities
- supporting development of a pan-European electronic customs environment through the development of operational communication systems of liason and the exchange of information related to the necessary legislative and administrative changes
- maintaining existing communication and information exchange systems and, where necessary, developing new ones; development and strengthening of general education (Limbach, 2015).

Goals of the 'Customs 2013' Program that were not achieved, together with new areas for improving the activities of customs administrations, were logically continued in the next EU Customs Action Program (Customs 2020). They were approved by Regulation No. 1294/2013 of 11 December 2013, and their implementation was planned for the period from 1 January 2014 to 31 December 2020 (EU, 2013a). The main goal of the 'Customs 2020' Program was to support the functioning and

modernisation of the Customs Union by deepening cooperation between EU member states, their customs authorities and their officials. However, not only EU member states could participate in the implementation of its provisions. Along with them, EU accession states, candidate states, potential candidates and European Neighbourhood Policy Partner Countries were also given this opportunity.

Achieving the main goal was planned by way of achieving specific objectives. The specific objectives are:

- to support customs authorities in protecting the financial and economic interests of the Union and of the member states, including the fight against fraud and the protection of intellectual property rights
- to increase safety and security, to protect citizens and the environment
- to improve the administrative capacity of the customs authorities
- to strengthen the competitiveness of European businesses.

Along with specific objectives, the 'Customs 2020' Program also identified the need to achieve a number of operational objectives, namely:

- to support the preparation, coherent application and effective implementation of Union law and policy in the field of customs
- to develop, improve, operate and support the European Information Systems for customs
- to identify, develop, share and apply best working practices and administrative procedures, in particular further to benchmarking activities
- to reinforce the skills and competences of customs officials
- to improve cooperation between customs authorities and international organisations, third countries, other governmental authorities, including Union and national market surveillance authorities, as well as economic operators and organisations representing economic operators.

It is important to emphasise that during the implementation of the 'Customs 2020' Program, the Commission once again called on EU member states to act as one in managing of the Customs Union to ensure that national administrations, businesses and the public obtain the maximum advantage. To assist EU member states in applying its customs legislation properly in future, the Commission has made it mandatory to monitor the implementation of the 'Customs 2020' Program to identify and correct any shortcomings and to develop a new action plan in this area (EU, 2016b). Taking into account the results of monitoring conducted on 11 March 2021, the Regulation of the European Parliament and of the Council No. 2021/444 approved the current Customs Program of Cooperation in the field of Customs. Its implementation is designed for the period from 1 January 2021 to 31 December 2027 (EU, 2021).

The preamble to the Customs Program generally praises the contribution of the 'Customs 2020' Program to the development of bilateral and multilateral customs cooperation, as well as to the protection of the financial interests of EU and its member states. In view of this, further financing of activities in the field of customs cooperation, in particular under the current Customs Program, is considered appropriate and relevant. In comparison with the 'Customs 2020' Program, the purpose of the current Customs Program deserves additional attention – it is designed to support the customs union and customs authorities working together and acting as one to protect the financial and economic interests of the Union and its member states, to ensure security and safety within the Union and to protect the Union from unfair and illegal trade, while facilitating legitimate business activity. As for its general objectives, these are to support:

- the preparation and uniform implementation of customs legislation and policy
- customs cooperation
- administrative and IT capacity building, including human competency and training, as well as the development and operation of European electronic systems
- innovation in the area of customs policy.

It should be noted that the Program pays considerable attention to the development and operation of European electronic systems required for the customs union and for the fulfilment of tasks by customs authorities, in particular the electronic systems referred to in Article 16(1) and Articles 278 and 280 of Regulation (EU) No. 952/2013, Article 8 of Regulation (EU) 2019/880 of the European Parliament and of the Council (EU, 2013b; EU, 2019), and in other provisions of Union law governing electronic systems for customs purposes, including international agreements, such as the Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention) (EU, 2009a).

Among a number of other innovations in the current Customs Program, mention should also be made of the establishment of the Customs Program Committee to facilitate the Commission's activities, as well as the inclusion of other third country participants. However, their participation implies the need to conclude special international agreements with the Union, which regulate the participation of third countries in EU programs (EU, 2021). Thus, at the present stage of the EU's functioning, the formation of its customs law as the only agreed set of principles, norms and standards for all member states is being continued. In practice, EU customs law is given priority over the customs law of its member states, which gradually contributes to increasing the level of harmonisation and, in some cases, full unification of certain provisions of national legislation in the field of customs regulation.

4. Current state of EU customs law

It can be assumed that the subsequent development of the relevant processes may lead to the complete replacement of the customs law of the member states by a single EU customs law. At the same time, as of the end of 2021, EU customs law is a legal phenomenon *sui generis*, the material and procedural components of which are: EU founding agreements; acts adopted by EU institutions; international agreements concluded both between EU member states and with third countries; national customs law of EU member states; and practice of application of EU customs legislation, in particular judicial practice, etc. In this regard, we consider it unreasonable to use doctrinal approaches based on the division of EU legislation into primary EU law (treaties) or in secondary and tertiary EU legislation for the characterisation of EU customs law (Rogmann, 2019). Let us briefly describe the current state of EU customs law.

Among the EU founding agreements, the most important in this area are the Treaty on European Union (TEU) (EU, 2012b) and the Treaty on the Functioning of the European Union (TFEU) (EU, 2012a). Their articles enshrine numerous provisions important for the customs law of the Union. However, while TEU articles generally define the values and principles of the Union and do not directly mention the customs union and components of EU customs law, the TFEU text and its Protocols pay considerable attention to the regulation of customs relations. For example, according to Art. 3 TFEU, the Union has exclusive competence in relation to the customs union. For its part, in accordance with Art. 31 TFEU, Common Customs Tariff duties shall be fixed by the Council on a proposal from the Commission.

Importantly for the legal regulation of customs relations both between EU member states and with third countries and territories, the rules of customs law are also enshrined in the following articles of the TFEU and its Protocols:

- Articles 28, 29 (Free movement of goods)
- Articles 30, 32 (The customs union)
- Art. 33 (Customs cooperation)
- Articles 34–37 (Prohibition of quantitative restrictions between member states)
- Art. 349 (General and final provisions)
- Protocol No. 7 'On the Privileges and Immunities of the European Union'
- Protocol No. 31 'Concerning Imports into the European Union of Petroleum Products Refined in the Netherlands Antilles'
- Protocol No. 34 'On special arrangements for Greenland' etc.

Among the acts adopted by EU institutions, the current EU Customs Code (UCC), approved by Regulation No. 952/2013 of the European Parliament and the Council of 9 October 2013, establishing the European Union Customs Code (EU, 2013b), plays the key role.

Wolfgang and Harden (2016) believe that among the factors influencing the development and adoption of the UCC, the most important are: changes in the economic environment; changes in the main sources of primary EU law; changing the role of customs; and the necessity to modernise customs law in order to achieve the objectives set out in the Modernised European Customs Code. The UCC consists of a preamble, 9 sections containing 288 articles, and one appendix – the Correlation Table. The following general rules and procedures applicable to goods imported into or exported from the customs territory of the EU have been enshrined in its content:

- general provisions
- factors on the basis of which import or export duty and other measures in respect of trade in goods are applied
- customs debt and guarantees
- goods brought into the customs territory of the Union
- general rules on customs status, placing goods under a customs procedure, verification, release and disposal of goods
- release for free circulation and relief from import duty
- special procedures
- goods taken out of the customs territory of the Union
- electronic systems, simplifications, delegation of power, committee procedure and final provisions.

The UCC is the fundamental but not the only piece of EU customs legislation. Therefore, other regulations adopted to promote compliance with the provisions of the UCC also play an important role in the effective legal regulation of customs relations in the EU:

- Delegated Regulation of the EU Commission No. 2015/2446 of 28 July 2015, (EU, 2015a)
- Implementing Regulation of the EU Commission No. 2015/2447 of 24 November 2015, (EU, 2015b)
- Delegated EU Commission Regulation No. 2016/341 of 17 December 2015 (EU, 2016a), etc.

An extremely important component of EU customs law is the Common Customs Tariff, which is applied in accordance with the Regulation of the EEC Council No. 2658/87 of 23 July 1987, on the Tariff and Statistical Nomenclature and the Common Customs Tariff (EEC, 1987b). The Common Customs Tariff is vital for the Community as an economic and customs union, as it forms the external line of defence of the common market. If member states applied different rates of import duty, goods could be imported from third countries through the territory of the member state with the lowest or zero duty rates and then apply the principle of free movement of goods within the common market (Lux, 2002). The Combined Nomenclature (CN) – a systematic list of descriptions of goods, compiled on the basis of the Harmonized System forms the basis of the Common Customs Tariff. In addition, CN is also used for community foreign trade statistics. The EU Commission draws up the EU's Integrated Tariff TARIC (from the French term 'Tarif intégré des Communautés européennes') on the basis of the CN. Legally, TARIC is not part of EU customs legislation. However, it is actively used by the Commission and the competent authorities of the member states in practice to implement the Union's measures in relation to imports, as well as to exports and trade between member states to the necessary extent.

The main purposes of using CN and TARIC are the following: collection of duties; designation of goods subject to excise duties; designation of goods subject to VAT at reduced rates; application of import and export non-tariff restrictions; and maintaining foreign trade statistics. TARIC is published annually in the Official Journal of the EU and is also available electronically. An important part of the customs law of the Union is formed by the rules establishing the system of exemptions from customs duties. Lux (2002) notes in this regard that the term 'duty relief' covers duty relief or reduction of the duty rate as stipulated in the customs tariff.

As in the case of the EU Common Customs Tariff, due to its size, the system of duty exemption in force in the Union is set out separately from the Customs Code, namely in Council Regulation (EU) No. 1186/2009 of 16 November 2009, establishing a Community system of exemptions. The structure of this Regulation consists of a preamble, four sections (I Scope and definitions; II Relief from import duty; III Relief from export duties; IV General and final provisions), containing 134 articles, and six annexes (EU, 2009b). An important place in the structure of EU customs law belongs to international agreements containing provisions in the field of customs law, to the extent that they are applied within the Union.

Depending on the subject composition, such agreements can be classified into the following types:

- agreements between EU member states (Convention on the Simplification of Formalities in Trade in Goods of 20 May 1987, Convention on a Common Transit Procedure of 20 May 1987, Convention on Mutual Assistance and Cooperation Between Customs Administrations of 18 December 1997)
- multilateral international agreements to which the EU and its member states are parties (International Convention on the Simplification and Harmonization of Customs Procedures of 18 May 1973, Customs Convention on the International Carriage of Goods under Cover of a TIR Carnet of 14 November 1975, International Convention on the Harmonized System of Description and Coding of Goods of 14 June 1983, the International Convention on Temporary Admission of 26 June 1990)

- agreements of the EU and its member states with third countries or international organisations of 27 June 2014 (Association Agreement between the European Union and its member states, of the one part, and Ukraine, of the other part) of June 27 2014 (Association Agreement).

Thus in the Association Agreement on the regulation of mutual relations in the field of customs regulation, attention is paid in the following articles:

1. art. 27 'Definition of customs duties'
2. art. 29 'Abolition of import duty'
3. art. 30 'Standstill'
4. art. 31 'Customs duties on exports'
5. art. 33 'Fees and other charges'
6. art. 49 'Lesser duty rule'
7. art. 50 'Application of measures and reviews'
8. art. 76 'Legislation and procedures'
9. art. 77 'Relations with the business community'
10. art. 78 'Fees and charges'
11. art. 79 'Customs valuation'
12. art. 80 'Customs cooperation'
13. art. 81 'Mutual administrative assistance in customs matters'
14. art. 82 'Technical assistance and capacity-building'
15. art. 83 'Customs Sub-Committee'
16. art. 84 'Approximation of customs legislation' (EU, 2014).

In areas not covered by the above-mentioned acts of EU customs legislation, or in which Union law provides for or permits the adoption of national laws, the law of the member state where the goods are placed under the customs procedure shall apply. This applies to various issues, in particular, the organisational structure of national customs administrations, the procedure for service in customs authorities, classification of customs offences, types and application of sanctions for customs offences, procedures for appealing against the actions of customs authorities and more. It should be borne in mind that the scope of national customs legislation is limited by state borders and does not extend to the entire customs territory of the EU. Therefore, given the number of EU member states, as well as the fact that national customs legislation plays only an additional role in the legal regulation of customs relations within the customs territory of the EU, we believe that providing a detailed description of the customs legislation of each EU member state is not appropriate in this paper.

In general, EU member states have made significant progress in applying EU customs legislation as if it were a single administration. However, they still have a long way to go in order to be fully coordinated in this area. In practice, there are constant cases of ambiguous interpretation and application of EU customs legislation by different law enforcement agencies of EU member states. Most often, such situations arise from the implementation of customs control over the import of goods, calculating the amount of customs duties, establishing the origin of goods, determining their classification in the combined nomenclature and the imposition of customs sanctions.

The formation, functioning and development of the Union's customs law is significantly influenced by the European Court of Justice (EJC) practice, which has largely specified the provisions of the founding treaties and obliged individual member states to repeal trade restrictions that contradict these rules. In this context, the most famous is the case of *Van Gend en Loos v. Nederlandse Adminastratie der Belastingen 1963*, a decision in which the principle of direct effect of the rules of the Treaty of Rome on the abolition of customs duties between member states was confirmed (Court of Justice of the European Economic Community [CJEEC], 1963). As a result of another case, *Commission v. Italy* in 1968, the EJC ruled that the concept of 'goods' was absent in the EU's founding treaties. According to the Court's decision on goods, there must be understood products which can be valued in money and which are capable, as such, of forming the subject of commercial transactions (CJEEC, 1968).

Great importance is attached to the Court of Justice practice in the activities of national judicial authorities. Thus, at the request of the National Courts of the member states, the Court of Justice decides on the interpretation of the Common Customs Tariff, including the regulations adopted for its interpretation, which enables the courts to decide the cases before them. In addition, national courts assess the facts of the case on the basis of the interpretative criteria set out by the Court of Justice (CJEEC, 1979; 1985). Cases in the following areas of customs regulation are most often referred to the Court:

- Tariff Classification of Goods (Court of Justice of the European Union [CJEU], 2010; 2013; 2015)
- Customs Valuation of Goods (CJEU, 2017a)
- the Origin of the Goods for Customs purposes (CJEU, 2017b).

5. Conclusion

It can be argued that EU customs law has no analogues within any international association. It is a legal phenomenon *sui generis* both in content and form. Its legal effect extends not only to the EU, EU member states, natural and legal persons or any association of persons which, in accordance with EU or national law of its member states, is recognised as having the right to enforce legal acts, but also to third states, their individuals and legal entities.

The history of EU customs law formation, its correlation with international customs law and interaction with the national customs law of EU member states is so unique that when modelling the future EU customs law, scientists sometimes arrive at completely opposite conclusions. Thus, according to one version, the current state of EU customs law and trends in its further development may in the long run lead to the complete replacement of customs law of EU member states with a single EU customs law. According to another version, the development of EU customs law in the light of current evolutionary factors, including the intensification of trade globalisation and revolutionary factors, such as the terrorist attacks of 11 September 2001, and the gradual alignment of EU customs law with customary and treaty international customs law, may lead to a complete loss of autonomy in this area and the liquidation of customs authorities as a well-known state institution.

Thus, the opposite of doctrinal approaches to the perception of EU customs law as a social and cultural phenomenon *sui generis* necessitates further scientific research. Such research will be useful for the EU and its member states, as well as for EU accession countries, candidate countries, potential candidates, European Neighbourhood Policy partner countries and any third countries.

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Notes

1 For example, the final abolition of all duties between the member states of the EEC on 1 July 1977 and a more than 10-fold increase in trade.

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