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CUSTOMS CONTROL IN THE E-COMMERCE ERA*

ABSTRACT

In The form of consumer habits and the business activities that reflect them have changed fundamentally in the last decade. The catalyst for the gradual change in their form was and is mainly two factors, namely the shift away from the perception of state borders as obstacles and the shift from shopping in "brick" stores to the online space. Therefore, it is not surprising that goods originating from outside the European Union are very popular. However, when implementing these transactions, their customs and legal dimension must also be perceived. The rise of e-commerce has also fundamentally influenced the form of traditional customs institutes, which undoubtedly include customs control. Today's digital phenomena and artificial intelligence are also externalities that can affect customs control as we perceive it today. The aim of this article is to evaluate the institute of customs control, its essence and importance in the era of e-commerce, identify legal-application problems while simultaneously pointing out other trends in the given area. Analysis, synthesis, comparison and historical method were used in the treatment of the above-mentioned issues.

Keywords: *customs union, customs control, e-commerce*

1. INTRODUCTION

Mankind has gone through several societal crises in the past period that are unprecedented in modern history. The first global societal crisis of the 21st century is associated with the emergence of a dangerous contagious human disease,

COVID-19, which initial emergence dates back to December 2019.¹ The enormous increase in the number of people falling ill led the World Health Organization (WHO) to declare, on 30 January, a global emergency, and later on 11 March 2020, the spread of this virus was already being referred to as a 'pandemic'. The world did not have time to rehabilitate after the pandemic and immediately faced another crisis in the form of the war in Ukraine or the ongoing war in the Far East between Palestine and Israel. These societal crises have affected the EU Member States to varying degrees and intensities and have had (among other things) significant economic spillovers. The budgets of the EU Member States, but also of the EU itself, have been severely depleted, and they have had to find ways of recovering from the economic consequences of recent events. For this reason, countries have taken and are continuing to take various measures to deal with these secondary effects of societal crises. During this period, countries have also had to deal with other associated phenomena such as high inflation rates, enormous (even rampant) increases in the price of goods and services, etc. These societal phenomena, which have been enumerated demonstratively, in particular the pandemic of the dangerous contagious disease COVID-19, have also had an impact on consumer behaviour, which has changed fundamentally. Individuals have also been forced by various restrictive government measures to make purchases in the online space, which has caused a huge boom in the e-commerce sphere. A number of businesses have used these crises as an opportunity and have come to dominate the market as they have been able to adapt and very quickly implement e-commerce solutions. In the online space, national borders are losing their real meaning on a global scale. This is leading to an increase in the importance of customs law in the 21st century, as products from third countries have never been more accessible than they are now.² It is thus very important to address the issue of traditional customs institutes and their place in customs law in the era of rapid development of e-commerce and in the era of dominance of giants from outside the EU (AliExpress, Temu and others).³ Among such traditional customs-law institutes is undoubtedly customs control, which will be the focus of our attention in this paper. This traditional institute of customs law is an essential and indispensable link of customs supervision, by which customs authorities ensure compliance with customs rules by the addressees of these norms.

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¹ The first case of this respiratory disease is associated with the Chinese city of Wu-chan, located in the province of Hubei (China).

² Customs duties remain a very important own resource of the EU budget. In numerical terms, customs duties on goods imported into the EU account for around 14% of the EU budget (see: The EU customs union in action, https://european-union.europa.eu/priorities-and-actions/actions-topic/customs_sk, 16 February 2025).

³ Electric cars coming from China are also a hot topic and can be ordered online.

The literary background in customs law and duties is at a very high level. As far as the customs control is concerned, special mention can be made of the domestic (Slovak) authors Babčák et al. (2017), Duračinská et al. (2014), Szakács and Daudrikh (2022), Cakoci (2022) and others. Among foreign authors, it is possible to mention, for example, the authors Erkorek and Blas (2023), Lyons (2018), Harmash (2019) etc. At the same time, however, it should be noted that many of the publications mentioned above are already of an older date, which means that they do not reflect the new society-wide phenomena/ events that we have outlined in the introduction. What form does customs control take in the era of e-commerce? We did not get an answer to this question, so we will try to find it in the following text. On the basis of the above, the aim of this paper is to evaluate the customs control as the customs law institute, its essence and importance in the era of electronic commerce, to identify the legal and application problems and to point out other trends in the field. We applied several scientific research methods in our research. We used general-theoretical methods, especially analysis, synthesis, comparative method, historical method and mathematical-statistical methods. The analytical method was used to examine the form of customs control in the era of e-commerce in the context of the Union legislation. Consequently, using the comparative and historical methods, we were able to assess and compare changes in customs control over the course of historical development, which is currently heavily influenced by rapid technological advances. By applying mathematical and statistical methods, we have outlined on concrete data the expansion of the e-commerce sphere. The methodological instrumentation has been applied in interrelationships to achieve a synergistic effect with respect to the above defined objective of the paper.

2. THE RISE OF E-COMMERCE AS A MATERIAL SOURCE OF LAW

Online shopping, as already mentioned, has been very popular even after the effects of the COVID-19 pandemic.⁴ Of course, shopping in bricks-and-mortar stores will, probably, never be completely replaced, but the ratio between online and bricks-and-mortar shopping has changed very significantly over time. Physical shopping continues to dominate, as shown in Table 1 mapping the share of online retail sales globally, but individuals are making greater use of the online shopping option. We are even seeing greater demand for products from non-member countries, particularly from China.

⁴ Closer: Impact of COVID Pandemic on eCommerce, <https://www.trade.gov/impact-covid-pandemic-ecommerce>, 16 February 2025.

Table 1: Share of online retail sales 2021-2025

Year	Share of online trade
2021	18,8%
2022	18,70%
2023	19,40%
2024	20,10%
2025	21%

Source: own elaboration based on Statista data

Table 1 above shows the proportion of retail sales between 2021 and 2025. From the statistical data available to us, the share of online retail sales has been steadily progressive and is expected to continue in the current year 2025 (projected to be 21%). According to Statista, this trend will continue in the following years, namely in 2026 the share of e-commerce sales should be at 21.8% and in 2027 again at 22.6%.⁵

Table 2: E-commerce sales volume in USD 2021-2025

Year	E-commerce sales volume in USD
2021	USD 4.98 trillion
2022	USD 5.29 trillion
2023	USD 5.82 trillion
2024	USD 6.33 trillion
2025	USD 6.86 trillion

Source: own elaboration based on Emarketer data

It is evident from the absolute numbers (Table 2) that e-commerce is growing globally in this respect as well. This can also be demonstrated by the year-on-year growth between 2024 and 2025, which amounts to around USD 0.53 trillion, an increase of 8.37% compared to the period in 2024. This is indeed a high increase in the volume of online sales in terms of value as well. Statistical data suggests that this growth is expected to continue in the coming years and this trend should not subside at least in 2026 and 2027.⁶

These facts could not have been left without an adequate response by the legislative bodies of the individual EU Member States. The growth of e-commerce

⁵ E-commerce as percentage of total retail sales worldwide from 2021 to 2027, February 2024, <https://www.statista.com/statistics/534123/e-commerce-share-of-retail-sales-worldwide/>, 16 February 2025.

⁶ Worldwide Retail Ecommerce Forecast 2024, February 2024, <https://www.emarketer.com/content/worldwide-retail-ecommerce-forecast-2024>, accessed 16 February 2025.

has led to the adoption of a number of legal measures in various sectors of the law. This is also the case of customs law, which, as we will point out below, is currently under enormous pressure. This is precisely due to the blurring of national borders and the accessibility of products from outside the European area. We therefore refer to e-commerce and other related phenomena as a material source of law that influences both national and European legal framework.

A change of approach in the implementation of customs supervision, including customs control, as an immanent part of it, is becoming a very topical issue. As has already been pointed out in several places of this paper, the physical presence of business operators is no longer necessary to carry out business activities, which is a fundamental point that cannot be overlooked. As the data shows, the e-commerce sphere should continue to develop, thus it is necessary to pay attention to this issue. Adequate solutions must be sought at supranational level but also within the EU Member States forming the EU customs union, which is also a consequence of EU primary law, which enshrines the fundamental basis of this issue.

3. CUSTOMS CONTROL IN E-COMMERCE

Customs supervision is a traditional and essential component of the legislation contained in customs law. It is a term which is very closely related to customs control, but they are not synonymous. In terms of content, customs supervision is a broader term than customs control, as it includes, in addition to the performance of customs control, the performance of customs formalities and other procedures of the customs authority under the relevant customs legislation. Despite the fact that these are traditional customs law concepts, the general public does not perceive any major differences between them, which, in view of the above, is not correct.

The basic legal framework for customs supervision, including customs controls, across EU Member States is contained in Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (hereinafter also referred to as the "*Union Customs Code*"). The basic role of the customs authorities of the EU Member States is defined in Article 3, first sentence, of the Union Customs Code, according to which: "*Customs authorities shall be primarily responsible for the supervision of the Union's international trade, thereby contributing to fair and open trade, to the implementation of the external aspects of the internal market, the common commercial policy and other common Union policies having an impact on trade,*

as well as to the overall security of the supply chain." EU Member States' customs authorities play a very substantial role in surveillance activities.

Customs supervision is, according to, Article 5(27) of the Union Customs Code *"(...) an action carried out in general by the customs authorities to ensure compliance with the customs rules and, where appropriate, with other provisions applicable to the goods subject to such action"*. The specifics of customs supervision are contained in Article 134 of the Union Customs Code, while the customs controls which are part of customs supervision are framed in Article 46 of the Union Customs Code.

Before proceeding to an analysis of the concept and current content of customs control, it should be recalled that customs law is a branch of law that falls within the exclusive competence of the European Union. Therefore, European legislation and regulations play a key role in customs law. The Union Customs Code, as mentioned above, in its Article 46, regulates and frames customs control. At the outset, the aforementioned Article of the Union Customs Code grants customs authorities of the Member States a broad margin of discretion, stating that they are authorized to carry out any customs controls they deem necessary. The degree of the customs authority's discretion appears, from the grammatical point of view, unrestricted. However, it may be noted that the limits of the customs authority's discretion are determined by the other points of already mentioned Article 46. Thus, the measure of discretion of the customs authority can be understood both in the context of what will be the subject to a customs control and when a particular customs control will be carried out.

As for the first categorisation of customs controls - what will be subject to customs control - it can be stated that this categorisation can be subdivided internally into (i) controls dealing with customs documents, records and (ii) physical controls of goods. As far as documentary controls are concerned, the customs authority verifies the correctness, completeness, authenticity or validity not only of the documents presented, but also, for example, of accounting records and other documents and records relating to the imported goods. On the other hand, as for the physical controls, these may be understood as controls carried out, for example, by physical examination of luggage and other goods carried by natural persons, sampling or, more generally, by inspection of the goods.⁷ Although the above subcategories of the concept of customs control can be separated in a theoretical sense, in practice it is necessary to view customs control as a whole,

⁷ European Court of Auditors, E-commerce: many of the challenges of collecting VAT and customs duties remain to be resolved, Special Report no.: 12/2019, <https://op.europa.eu/webpub/eca/special-reports/e-commerce-12-2019/sk>

due to both the physical and 'documentary' subcategories of customs control have a common objective, namely to ascertain and verify that the physical goods are supported by the documents presented. In other words, physical and documentary customs controls examine the consistency of the declared and actual situation.

If we talk about the second component of the discretion of the customs authority - when the authority carries out a customs control - the customs authority is entitled to carry out a customs control before and after the release of the goods under one of the customs regimes. It is easy to imagine a control of goods before they are placed under one of the customs regimes. During this control, in principle, both the physical and the documentary part of the customs control can be carried out and thus the conformity between the actual and the declared situation can be verified relatively simply. However, it can also be noted that physical controls will inevitably be more time-consuming, which, in the context of customs controls carried out on goods before it is placed under one of the regimes means, that they will inevitably interfere also with the flow of trade, or, in the case of controls on goods ordered via e-commerce platforms, they will have the potential to increase the delivery time of the goods ordered and thus, in a sense, to deprive the goods so imported of one of their greatest assets, which is rapid delivery. However, even if the customs control is carried out before the goods are placed under one of the customs regimes, a subsequent customs control is not ruled out. In that connection, it needs to be pointed out that neither the Union Customs Code nor national legislation provides for a mandatory customs control at the moment of the importation of goods. In other words the mandatory customs control prior to the release of goods under one of the customs regimes is not required by the legal norms. This is one of the reasons why the possibility for the customs authority to control the imported goods ex post, after the imported goods has been placed under one of the customs regimes, is necessary.

In the case of customs control of imported goods ex post, i.e. after they have been placed under one of the customs regimes, it will, in principle, only be possible for the customs authorities to carry out the documentary part of the customs control, since the imported goods will mostly have already been distributed further in the trade chains or will be in hands of the final consumer. Of course, the possibility of a simultaneous documentary and physical control is not ruled out in the subsequent control, but this will be rather exceptional for pragmatic reasons. Therefore, during the ex-post control, the customs authority will generally examine the authenticity, accuracy and completeness of the documents submitted, their consistency with the declarant's accounting documents, but also with other records relating to the transaction in question. When carrying out subsequent customs controls, it is necessary to take into account the fact that the Union Customs Code lays down only its basic framework, and therefore, for example in the conditions of the

Slovak Republic, it is possible to carry out a subsequent control of the goods not only with the declarant, but also with the declarant's business partners, or with any other person who was directly or indirectly commercially involved in the transaction. From the nature of subsequent customs controls it can be abstracted, that this form of customs control is more acceptable from a business point of view because it interferes considerably less with the flow of trade and is therefore not liable to harm importers of goods solely for reasons of prevention. In the context of e-commerce and the creation of a pro-business environment within the European Union, we believe that the role of this form of customs control will grow significantly in the coming years.

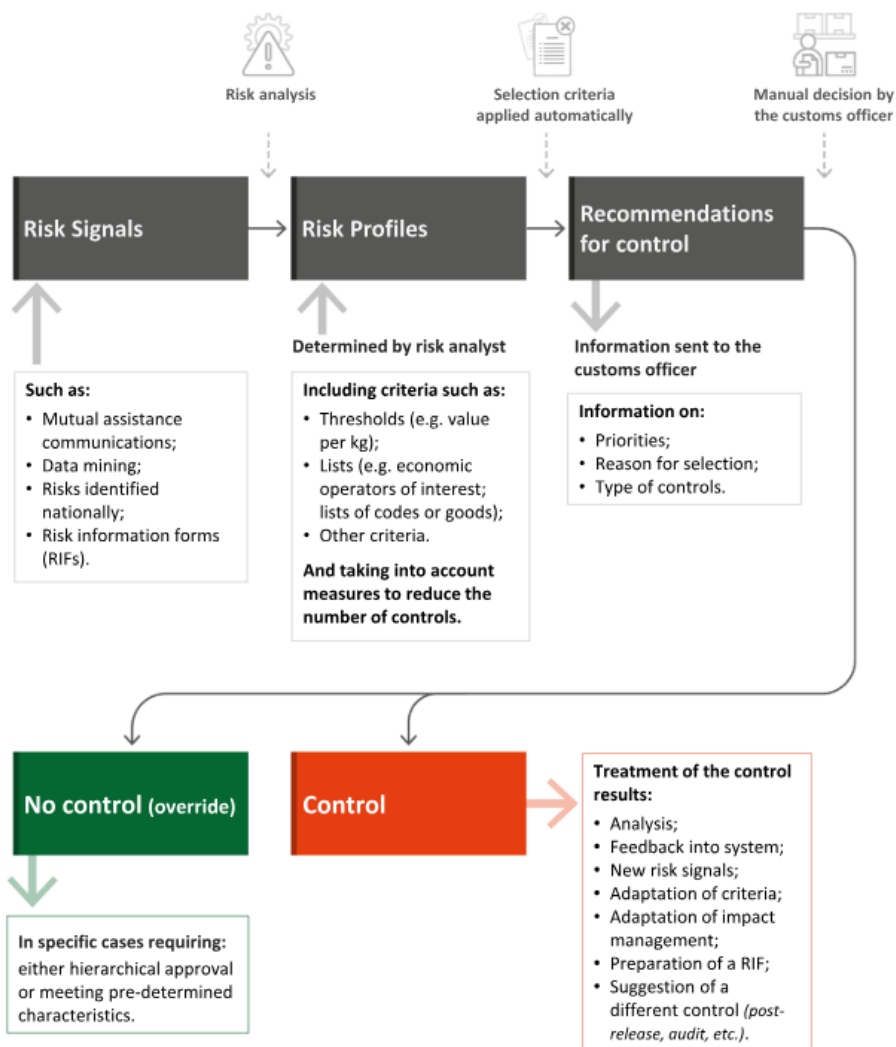
Similarly, Article 46 of the Union Customs Code categorises customs controls into, so called, random customs controls and risk – based customs controls. The very name of the "random customs controls" seems to refer to the basis on which they are carried out, i.e. they are random customs controls without a more detailed analytical basis. The opposite of random customs controls are controls carried out on the basis of risk analysis. According to Article 5(7) of the Union Customs Code, the risk is defined as the likelihood of adversely affecting the financial interests of the Union or the Member States, endangering the safety and security of the Union and its citizens, including human, animal, plant and environmental health, as well as the likelihood of preventing the correct application of Union or national rules.

Based on a special report of the European Court of Auditors, there should be an exchange of information between the European Union Member States' customs authorities on (customs) risks, but it can be noted that the existing platform, in the opinion of the Member States and the auditors, is not well adapted for the exchange of information between Member States, and thus it is very natural for Member States to have information on risks only on the basis of their own analytical work.⁸ The practical impact of that is that if one Member State starts to check a risky importer frequently or more frequently, the importer simply changes its country of entry into the European Union and escapes, at least temporarily, from more frequent customs controls.

Taking into account abovementioned, it can be concluded that the risk management process and the identification of risks will vary across Member States. Nevertheless, in general terms the risk management, and therefore the implementation of customs control based on risk analysis, can be depicted as follows:

⁸ European Court of Auditors, Customs controls: lack of harmonisation hinders the enforcement of EU financial interests.

Figure 1: Risk management practices in EU Member States



Source: European Court of Auditors, Customs controls: lack of harmonisation hampers enforcement of EU financial interests

In short, it can also be pointed out that only a basic framework for understanding of the risks and the lack of a functioning system for exchanging information on customs risks has resulted in EU Member States taking different approaches to the performance of customs controls. In the EU, on average, Member states carry out documentary controls on 9.5% of imported goods and physical controls only on

4.5% of imported goods. However, within the European customs area, there is a country that has carried out a documentary customs control on 58.1% of imported goods, while at the same time only on 4.0% of the imported goods have been physically controlled, and conversely, a country that has carried out a physical control on 24.3% of imported goods, while at the same time only 4.7% of imported goods have been physically controlled.⁹ For the sake of completeness, it can be noted that there are countries which do not control even 1% of the total volume of imported goods either physically nor by documentary control.¹⁰ In summary, it can be stated that there are huge differences in the approach to the exercise of customs controls between EU Member States, nota bene, all of which are at the same time gateways to the single European market.

From the above, it can be quite clearly concluded that there is a lack of greater harmonisation in risk management. In this context, it should be pointed out that, although there is a Union Customs Code, national legislation in particular plays an important role in the case of customs controls. In the Slovak Republic, this is Act No 199/2004 Coll. on the Customs Act and on amendments and additions to certain acts, as amended (hereinafter also referred to as '*Customs Act*'). The performance of customs control is regulated in several places within the provisions of the Customs Act, for example, subsequent customs control is procedurally regulated in § 12.¹¹

When summarizing and transferring the above-mentioned basic knowledge about customs control on the issue of e-commerce it is necessary to view the e-commerce as the material sources of customs law, as we mentioned in the previous subchapter, especially in the sense that the current customs system was introduced in a historical context where large volumes of goods passed through customs/customs controls, but these were usually from one supplier to one business customer (B2B relationships), however, nowadays incomparably larger volume of goods cross the border of the European Union and these goods move to a large extent from the supplier/trader to the consumer (B2C relationships), and therefore the traditional means of the customs law will continue to have their place in this branch of law, but their implementation must be reasonably modified and adapted to current requirements. We believe that the logical conclusion is that it is impossible to physically control an exponentially increased quantity of B2C goods for pragmatic and economic reasons, moreover in a situation where these goods

⁹ European Court of Auditors, Customs controls: lack of harmonisation hinders the enforcement of EU financial interests.

¹⁰ Ibid. We add that the European Court of Auditors has anonymised its findings on the implementation of customs controls by EU Member States.

¹¹ Prosman – Pavlovič, Customs Law: Subsequent customs control, February 2018, <https://www.prosman-pavlovic.sk/2-colne-pravo-kontrola-po-prepusteni-tovaru/>,

are generally of very low value. Equally, in our view, one cannot expect mechanical, human documentary control of a significant number of declarations and documents relating to imported goods.

From the described understanding of customs control, its components and the available data, it can be abstracted that the current customs control framework does not reflect the needs of e-commerce well. This is, we believe, due to the fact that, while customs authorities continue to exercise their scope and competence, the way they work, and the interconnectedness of the global marketplace is not well reflected by the legal standards. As we have already pointed out, there is a great deal of disparity between EU Member States, which can undoubtedly be seen as problematic, to say the least. Leaving the legal framework in place as it stands today could result in some countries having almost no control over shipments, not excluding those originating from e-commerce, and, on the other hand, there would be countries that would be able to control in some way almost every second shipment. This clear difference in approach between countries, despite the common legal framework, is, in our opinion, incompatible with the growth of e-commerce and, in the same way, the above-mentioned disparity in the common European market creates an unwieldy system that is undoubtedly susceptible to abuse. It is therefore welcome that the European Union has announced its intention to undertake the biggest reform of customs law since the creation of the Customs Union, which, from the information published so far, is likely to change the way customs control is exercised in the future. The reform of the Customs Union is thus warranted to eliminate the disparities already named, which are the result not only of the lack of harmonisation of the legislation governing customs institutes, but also of the approach of the EU Member States to their (customs) obligations as such. Given that the area of customs law falls within the exclusive competence of the EU, reform cannot come about in any other way than by the EU itself creating or revising the existing framework of customs law to reflect the experience, the identified weaknesses of the system and the changes in society that have taken place over the last decades.

4. EU CUSTOMS UNION REFORM, AI IMPLEMENTATION AND OTHER TRENDS IN CUSTOMS SUPERVISION

The EU Customs Union is a project that is more than 56 years old. The EU Customs Union dates back to 1968. This form of international economic integration makes it easier for EU individuals to conduct businesses, harmonises tariffs on goods coming from outside the EU, helps to protect against unauthorised trade of animals, etc. From the above, it is clear that the mission of the EU Customs

Union is relatively broad, and this corresponds to the position and roles of customs authorities that we have described in the above section of the paper. However, the variety of approaches taken by EU Member States in carrying out customs controls as part of customs supervision may reduce effectiveness and thus render these activities ineffective. As we have already mentioned, the Customs Union was created in a specific historical context. It is therefore facing a number of challenges in the current period, which were not and could not have been taken into account when its legal framework was developed. Current challenges of the Customs Union include, for example, low-value shipments of goods - up to €150 - which are exempt from customs duties (these account for a significant proportion of the total number of shipments entering the EU), or the undervaluation of shipments by importers so that they are exempt from customs duties.¹² Another major problem is, as it has been mentioned, the different approaches taken by the customs authorities of the Member States and, last but not least, the lack of harmonisation of European standard-setting. The challenges for the ahead appear to be maintaining or improving health and consumer rights, improving international cooperation and, no doubt, the implementation of new technologies/systems – e.g. AI.

The European Union is also aware of these challenges, as it has pointed out these challenges when presenting the reform of the Customs Union. At the same time, EU has pointed out the possible solutions.¹³ For example, the problems of undervaluation of goods and efforts to avoid duties are probably best addressed by removing this exemption, which will make the whole system more transparent, and it also should eliminate the incentive for unfair practices by importers. Also, the European Union has announced the creation of a new 'common' customs authority, which should be a kind of coordinator of procedures, and which should therefore be able to eliminate the divergence in the approach and procedures of customs authorities across Member States.¹⁴

Last but not least, we can point to the intended creation of a central data system, the ambition of which is to unify the procedures and results of customs authorities in the analysis of risks as well as to ensure the smooth flow of necessary information between Member States. The new datacentre and the 'common'

¹² Tackling challenges with e-commerce imports, February 2025, https://commission.europa.eu/news/tackling-challenges-e-commerce-imports-2025-02-05_sk,

¹³ Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee, May 2023, <https://data.consilium.europa.eu/doc/document/ST-9622-2023-INIT/sk/pdf>

¹⁴ New measures to ensure safe and sustainable imports in e-commerce, February 2025, https://slovakia.representation.ec.europa.eu/news/nove-opatrenia-na-zaistenie-bezpecneho-udrzatelneho-dovozu-v-elektronickom-obchode-2025-02-10_sk?prefLang=en

customs authority are also reportedly intended to use artificial intelligence, which can be beneficial in a number of areas, such as risk analysis, automation of customs procedures or documentary control of goods, etc..¹⁵ All of this must be reflected in high-quality legislation, which should be preceded by a broad debate, perhaps even within a broader framework than the European one. However, it should not be forgotten that the timeframe for taking adequate measures is also an essential factor to be taken into account. The late adoption of the envisaged instruments may have a negative impact on the EU Customs Union, which has so far emerged as one of the most successful projects in the EU, currently undergoing major tests of resilience and responsiveness.

5. CONCLUSION

Obviously, it can be stated that the world in the era of globalization, is changing very rapidly. We believe that change can be seen both in the approach of traders to business and in the approach of consumers to shopping. We feel that the trend of behavioural change in both groups has been accelerated and compounded by the pandemic of the dangerous contagious human disease COVID-19, which began in 2019, and in which the physical world has shut down and, conversely, the online one has flourished. Given the significant presence of third-country players in the online space, the pressure for change in the importation of goods was and is even more palpable considering just mentioned. E-commerce is simply a phenomenon of today's times, which must already be taken into account in terms of the substantive, material source of law. It is clear that e-commerce is growing and that it is highly unlikely to come off this trend, and therefore it is necessary to reflect these changes in the legal sphere as well. It can be noted that such a classic institute of customs law as customs control (in the broader and general sense of customs supervision) has adapted very little to these new trends during the period of change in the behaviour and habits of the whole society. Customs control continues to be accompanied by different country approaches, which, in the context of the common open European market, creates significant systemic weaknesses that make it possible to evade the rules set or abuse the current system. Equally problematic is the poor exchange of information between Member States, which facilitates the collusion of rogue importers.

¹⁵ Taking the EU Customs Union to the next level: innovative ideas for a modern and efficient Customs Union presented by Wise Persons Group, March 2022, https://ec.europa.eu/commission/presscorner/detail/sk/ip_22_2181, respectively AI: The Future of EU Customs Clearance, <https://eclear.com/ai-for-automated-customs-clearance-in-cross-border-commerce>

In particular, a major problem we have identified in our research is the variation in the approaches taken by national customs authorities in carrying out customs controls. Too much passivity and, on the contrary, too much activity of customs authorities in carrying out customs controls can lead to negative phenomena such as, on the one hand, the flourishing of speculative practices or, on the other hand, the bullying exercise of public authority. This fundamental problem is very closely linked to another one, which is the lack of harmonisation of customs controls within the EU Member States. The rules on customs supervision and customs control specifically contained in the Union Customs Code are of a framework nature and national legislation plays a crucial role. Regarding the current initiatives underway at EU level, it can be stated that this international integration grouping of states is aware of the above-mentioned pitfalls of the current legal framework of the Customs Union and is therefore interested in proceeding with its most comprehensive and largest reform in its existence, bearing in mind the existence and boom of the e-commerce. This reform should be capable of eliminating or at least minimising the weaknesses currently identified at the level of the divergence of approaches between the customs authorities of the Member States, at the level of the poor exchange of information between Member States, and at the same time it should be capable of creating a framework that is prepared both to cope with the increasing amount of bureaucracy and to identify potential risks in the increasing amount of imported goods and importers, all without hampering the growth of e-commerce. The implementation of AI solutions should also play a role here, with the aim of streamlining the assessment of risks and the subsequent necessity to carry out customs controls in a specific case. All this should be backed up by quality legislation that will create a strong basis for customs authorities in fulfilling the mission of the EU Customs Union.

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