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# **THE NEW EUROPEAN CUSTOMS REFORM – OPPORTUNITIES AND CHALLENGES**

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**Abstract:** The customs system of the EU serves as a guardian of the single market, but in recent years, it has been subjected to increased stress due to the rapid growth in trade volume, challenges posed by e-commerce, and the growing number of standards regarding goods that need to be tracked at the borders. As a result, in early May 2023, the European Commission proposed a reform project aimed at simplifying the customs procedures by reducing bureaucracy and increasing transparency while simultaneously strengthening the protection of the EU's financial and non-financial interests. The changes can be described as revolutionary or even too ambitious, but if successful, the reform would mark the beginning of a new approach to customs control without parallel on a global scale. Every change brings new opportunities, but it can also give rise to a range of problems. In this regard, it is important to be well-prepared to maximize the benefits of the former and adequately respond to and even prevent the latter.

**Key words:** customs reform, customs union, e-commerce, digitalization, trusted traders, customs procedures.

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## 1. Introduction

The European Commission (EC) has been continuously working towards modernizing the existing customs legislation, particularly the Union Customs Code (UCC). As a result of these efforts, in early May 2023, the EC proposed a reform project aimed at simplifying the customs procedures by reducing bureaucracy and increasing transparency, while simultaneously strengthening the protection of the EU's financial and non-financial interests. The driving force behind this initiative is the significant increase in trade volume, especially online, with customs authorities of member states processing over 1.1 billion customs declarations (SAD) and more than 15.2 million transit operations in 2022 alone (European Commission, 2023). At the same time, the number of European requirements that need to be verified at the borders has been rapidly growing, and current geopolitical changes and crises require an adequate response, which is becoming increasingly challenging with the existing methods, means, and customs control practices.

As with any change, this reform envisions the development of entirely new legislation, as well as the repeal or modification of parts of the existing legislation. The project proposal and the vision of the European Commission for customs reform are aimed at building a more streamlined and secure Customs Union, which is considered by experts to be the most ambitious customs reform since 1968. The reform is seen as a response to the objectives outlined in the report of the Wise Persons Group on the Reform of the EU Customs Union (Wise Persons Group on the Reform of the EU Customs Union, 2022), with a phased implementation planned from 2028 to 2038. In fact, preparations for this ambitious reform began in 2020 when the European Commission reached out to all interested parties to gather their views on how they envision EU customs by 2040 (Ghiran, Hakami, Bontoux, & Scapolo, 2020). The expert group used the results of this inquiry as the basis for their consolidated change proposals, which were in turn adopted by the EC and formed the basis of the new version of the Union Customs Code (UCC) (Proposal for a Regulation establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013, 2023). The proposal comes at a time when member states and businesses acknowledge the failure to centralize customs activities and IT systems (except for ICS2 at present) and the lack of harmonization of customs formalities at the EU level.

## 2. Pillars of the EU Customs Reform

To make customs globally fit for the digital era, the EU and its international partners approved in 2022 a new data strategy, proposed by the World Customs Organization's (WCO), aimed at creating a "global data ecosystem." This requires structured and comprehensive customs data exchange at the global level, with special attention to protecting trade secrets and personal data (Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee: Customs reform: Taking the Customs Union to the next level, 2023).

Given this context, the proposed customs reform is based on:

### ➤ **Electronic data exchange**

The focus of the European customs reform is **on electronic data exchange** for every movement of goods across the external borders of the Union and respectively a high level of their automated processing. The ultimate goal is, based on improved risk analysis, to minimize physical checks, with the bulk of cross-border goods traffic processed by customs information systems without active intervention by customs officers. In addition to changing numerous customs procedures, this also involves expanding the scope of processed data, including data generated and submitted by senders and receivers of goods, the transport and logistics industry, financial institutions, and other participants in supply chains. Achieving this goal requires comprehensive cooperation, including real-time data exchange with all market surveillance authorities and, of course, tax administrations of the member states. Operational compatibility of the various databases comes to the fore, as it is crucial for the success of the reform. All of this should reduce paper documentation and the repetitive submission of the same information to different control systems, thus increasing their efficiency and reducing administrative barriers for businesses.

### ➤ **Central EU Data Hub**

At the core of electronic data exchange is the establishment of a single **Central EU Data Hub**, which will process all customs processes, eliminating national customs information systems, streamlining customs declarations across the EU, and reducing IT costs at the level of member states and individual economic operators. In the reformed Customs Union, companies wishing to import or export goods to or from the EU will be able to register all information about their products and supply chains on a single online platform. The standard customs declaration (SAD) will no longer be relied upon, and an improved set of shipment data, subject to automated cross-validation from various sources, will be used instead. At the same time, the Central Data Hub will interact with databases of other regulatory national or

European bodies, ensuring the processing of information which is not related to customs procedures but is needed to ensure the security and safety of supply chains. A similar functionality is also part of the WCO's "Single Window" concept, which aims to increase efficiency in information exchange between businesses and government agencies and is expected to be implemented within EU member states from 2025. The proposed customs reform takes this into account and is expected to be fully implemented with the launch of the Central EU Data Hub in 2028.

In practice, all available business information about goods will be accessible within customs, representing a vast amount of data not subject to physical processing by customs officers. Therefore, the proposed new system is expected to operate based on machine learning, artificial intelligence (AI), and minimal human intervention. This approach will provide customs authorities with a significantly broader view of supply chains and the production processes of the goods that enter the EU. The use of artificial intelligence will ensure precise analysis and tracking of goods and identification of discrepancies before they even start their journey to the EU. This will allow customs authorities to more accurately direct their efforts and successfully prevent the import of unwanted goods into the EU. In fact, the new legislation officially mentions the use of AI, although it is currently more of a wish at this stage.

The Central Data Hub is designed to reuse stored information, streamlining the process for all participating parties – businesses and customs authorities. By accessing their accounts in the data hub, economic operators will be able to review their previous transactions, verify EORI details, and even use existing data for recurring transactions.

For example, if goods from a Bulgarian company are imported into the EU through the port of Rotterdam in the Netherlands, they will be treated in the same way as if they were cleared at the Port of Varna. The reason for this is that the decision regarding the type and scope of inspections will now be made centrally at the European level, rather than by the customs administration of a specific member state. Furthermore, if a trader enters into a contract with a third-country manufacturer whose goods are found not to comply with specific European legislation, the Central Data Hub will notify any subsequent trader working with the same supplier, and customs authorities across the EU will have access to this information.

The new approach to electronic processing of information for cross-border goods flows raises a significant question about whether member states should continue to invest resources and time in developing and upgrading their current national customs systems. It is foreseen that in 2028, the data hub will begin to be used for e-commerce goods, and in 2032, for other importers, but

on a voluntary basis. An assessment will be conducted in 2035 to determine whether this can be extended to all traders, with the use of the hub being mandatory beginning in 2038.

If we take the Bulgarian Customs Agency as an example, it has an established digitalization strategy for customs control with a horizon of 2027. Assuming that the reform proceeds as planned, this means that by 2028, our national customs information systems will have become redundant. At the same time, it must be acknowledged that, in view of the slow adaptation to changes and fragmented customs data, to maintain 27 versions of different customs systems<sup>1</sup> is a challenge. According to the European Commission's estimates, the replacement of the existing national customs systems would save the member states over 2 billion euros annually in IT development and maintenance costs.

#### ➤ **EU Customs Authority**

Another significant change is the proposal to create a single **EU Customs Authority** to oversee the EU Customs Data Hub. This proposal effectively formalises the path towards centralised management of customs control at the EU level rather than at the level of individual member states. The move will allow European customs to operate as a single administration, subject to a common legislative framework and using a single electronic interface. Through the operation of the European Customs Authority and the centralised processing of information, conditions are created to limit duplication of effort by member states when two or more are involved in the customs processing of the same goods. There is currently no common approach to prioritising non-financial risks. Instead, risks are currently prioritised in an unstructured and arbitrary way, leading to 27 different national approaches to EU border controls on goods and opening up opportunities for re-routing, circumvention and fraud (Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee: Customs reform: Taking the Customs Union to the next level, 2023, ctp. 13). However, the establishment of common risk management processes should not lead to a situation where member states lose the ability to set their own priorities in this area, as the national characteristics of cross-border traffic in goods have their weight.

Other positives of the creation of a single European Customs Authority include the good possibility of a more equitable distribution of resources for EU customs, the application of common training standards, the pursuit of a

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<sup>1</sup> At present, there are 111 national customs information systems operating in the member states of the EU to process the import, export, and transit of goods.

uniform dialogue with other European and national authorities concerned with cross-border trade, etc. The possibility of significantly improving common crisis management mechanisms, something which the COVID-19 pandemic and the war in Ukraine have shown not to work well enough at EU level, should not be underestimated.

At the moment, it is difficult to be clear about how this part of the reform will actually affect national customs administrations and what the benefits will be for them. A preliminary assessment of the strengths and weaknesses of this proposal is lacking and therefore it deserves to be explored further, taking into account the views of all 27 national customs administrations in the EU and the representatives of customs practice from member states.

#### ➤ **Redefining e-commerce control**

A significant focus of the reform is on **e-commerce**. This is the main challenge customs today face, and the reason for this is the growing number of goods which are at the same time too small in volume and low in value to be efficiently controlled. Considering that over 150 million low-value goods (of a value up to €150) are brought into the territory of EU member states annually, it is not possible in practice to fully cover them by the national customs control systems and some of these goods are freely admitted, despite being a potential object of fraud. According to the European Commission, this costs the EU budget around €7 billion a year in unpaid import duties and VAT, resulting in a higher tax burden for honest taxpayers (European Commission, 2017). The compliance of these goods with the existing EU-level standards on the protection of human life and health, biodiversity and the environment, security, and safety of the Union as a whole, still remains an open question.

In this respect, the following proposals for change deserve attention:

- **Abolition of the duty exemption** - the duty exemption for goods up to a value of €150 will be abolished to prevent the systematic abuse of this threshold through undervaluation and split shipments. According to EC data, around 65% of all e-commerce consignments declared as low value are undervalued (Basalisco, Wahl, & Okholm, 2016, p. 4);
- **Increased responsibility of online e-commerce platforms** – they will be responsible for ensuring that customs duties and VAT are paid at the time of placing the order, using the tax rates of the member state of the importer. Increasing the responsibility of platforms would also cover non-financial aspects, extending the ability of customs to intervene whenever necessary. In practice, platforms would be considered importers of goods, which would dramatically change their rights and responsibilities within the Customs Union. However, many of them are based in third country

jurisdictions, which makes their regulation more difficult and this should be taken into account when drafting the relevant rules and procedures in the new customs legislation;

- **Introduction of a simplified customs duty system** - the reform also provides for simplification of the customs duty calculation system, reducing down the thousands of possible categories to only four - 5% (e.g. toys, games, household articles), 8% (e.g. silk products, carpets, glassware), 12% (e.g. cutlery, electrical machinery) and 17% (e.g. footwear). To prevent fraud attempts or errors, it is advisable the goods to be classified according to the 6-digit code, given in the Harmonized System (HS code). However, the proposed measure concerns only B2C sales and, at least at the moment, it is not clear whether it will be applicable to other variants of online trade in goods from third countries;

- **Simplification of customs duty collection** - customs duty collection will be simplified by extending the existing IOSS (Import One Stop Shop) scheme to cover customs duties by adding them to the currently used H7 customs declarations with a reduced data set. On arrival of the goods in the EU, customs duties and VAT will not need to be paid if a valid EU-IOSS number is provided and customs will be able to verify the payment of the respective customs duty before release of the goods.

The Commission expects that the new customs regime for handling e-commerce shipments could bring in additional customs revenue of more than €1 billion a year. This means that prices of goods may rise slightly or even some consumers may give up online purchases of goods from third countries, but at least this type of trade will no longer lead to serious breaches of customs regulations. The idea is that the extra money raised will finance part of the work of the single European customs Authority.

#### ➤ **“Trust and Check” traders**

The reform also envisages simplification of customs processes based on cooperation with **trusted traders** (**“Trust and Check” traders**), e-traders having access to this status initially from 2032 and all importers from 2038<sup>2</sup>. The most trusted traders will go through customs formalities under significantly simplified procedures and will be able to release their goods without active customs intervention throughout the EU. Even if an importer has T&C status and benefits from green corridors for fast-track clearance, certain safety measures (e.g. phytosanitary and veterinary checks) may still be applied for specific goods. In such cases, customs controls will be carried out and the burden for these will be shared between the member state of

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<sup>2</sup> There is no mention of exporters, which we hope is more of a technical oversight.

establishment of the importer and the member state where the goods are released.

The reform in this area is based on the priority use of the systemic control approach, where the overall performance of the given economic operator is what matters, not its actions in relation to each individual consignment. In fact, the concept of Trust and Check traders will build on and further develop the Authorised Economic Operators (AEO) programme applicable today. To this end, it will add to the existing criteria for AEOs the establishment of an online link with the Customs Data Hub, through which information will be exchanged in real time on all their import-export operations, including such from the operator's accounting, trading and warehousing systems. In practice, despite the elimination of the need to use a customs declaration (SAD), all the necessary data will be exchanged automatically and customs will be able to carry out a comprehensive risk analysis on this basis in real time. However, it remains an open question how far companies are prepared to go in sharing their data. Giving customs direct access to a well-secured ERP system with strict access control is not safe and could lead to potential security breaches. This is perhaps the first hurdle facing the Trust and Check concept for traders and the new European Customs Authority must make a significant effort to convince businesses of its security and safety.

The question of whether small and medium-sized enterprises (SMEs) will be interested in having trusted trader status is also worth attention, as meeting the criteria for AEOs currently poses a significant challenge for them both from an organisational and financial perspective. There is a risk that, for technical reasons rather than non-compliance with customs regulations, they will remain isolated from the general customs simplification scheme, further hampering their competitiveness and even threatening their existence. In view of this, the option under which they would continue to use the services of customs brokers is entirely realistic, as they do not have the necessary knowledge and competence to deal with the customs requirements themselves. At the same time, even if their broker has T&C status, SMEs will again not have access to the customs facilitation foreseen in the reform, except in cases of indirect customs representation, which in their case is unlikely to be negotiated.

➤ **A harmonized customs sanctioning system.**

The European Commission proposes to draw up a common minimum list of acts and omissions that constitute **infringements of customs legislation**, uniform criteria for aggravating or mitigating circumstances and a minimum list of administrative sanctions that are the same across the EU. Ensuring this harmonisation between member states would help companies to



be compliant with the complex customs matter across the EU and to rely on uniformity in its application. At present, the issue of penalties is a matter for individual member states and in practice there are the same infringements are treated differently by the different customs administrations. The intention is to maintain the principle that technical or minor errors do not constitute a customs infringement unless the customs authority can establish intent.

Although harmonisation is proposed in this area, the detection and sanctioning of infringements remains the responsibility of the member states. The risk that economic operators will continue to be treated differently within the EU therefore remains. In order for this pan-European regulatory mechanism to work, it is also necessary to ensure that member states do not add their own national penalties implemented by internal regulations outside the pan-European customs legislation. This would rehabilitate the current situation where, at the level of sanctions, economic operators are not treated equally across the member states of the Union.

With regard to customs infringements, the manner in which **the jurisdiction** is determined also deserves attention. Although the reform aims to bring harmonisation in the EU, there are differences in the member states in terms of civil and criminal law. Some member states, such as Bulgaria, for example, have both civil and criminal law on the issue of customs infringements, while others, such as the Netherlands, for example, have only civil law in this area. Such differences could influence companies' decisions on where to set up their customs clearance centres, as they may prefer countries with less stringent laws to reduce potential risks and liabilities. This may result in lost transactions for some member states if companies decide to move their customs clearance centres to other member states with more favourable legal conditions. This disparity in legal frameworks across the EU may create an uneven playing field and affect the competitiveness of different member states in attracting businesses interacting with customs. Therefore, customs reform is also likely to trigger reform of the administrative and penal provisions of EU member states.

➤ **Timetable for the implementation of the changes**

The proposed timetable for the implementation of the changes is relatively relaxed with a horizon of over 10 years:

- By 2028, the European Customs Authority is expected to be operational and e-commerce to be given access to the Customs Data Hub;
- In 2032, the Trust and Check status of trusted traders will come into effect and all others will be granted access to the Customs Data Hub, but on a voluntary basis;

- By 2038, the use of the Customs Data Hub will become mandatory for all and the reform will be fully implemented.

It remains an open question whether the reform will function as expected, given the difficulties member states have faced so far in developing and upgrading their customs data systems. The misallocation of resources and the underestimation of the commitments made in this respect are among the main problems that accompany all changes in the EU customs control system.

### 3. Opportunities and pitfalls of the new European customs reform

Every change brings new opportunities, but it can also create a number of new problems. With this in mind, it is important to always be well prepared to make the most of the former and to be able to respond adequately to the latter and even prevent them.

One of the important benefits of the new customs reform is that it will give the opportunity to significantly *expedite the customs processing of shipments*, based on the simplified procedures for submitting information to the European Customs Data Hub and the opportunity to operate as a trusted trader. This will have a positive effect for both business and customs, as both parties are operating in an environment of limited human, technical, time and financial resources. The time of delivery factor is key for any business and easing the customs burden is an important condition for success. Of course, this is still possible to some extent today for those businesses that comply strictly with customs legislation and cooperate with customs in the implementation of all tariff and non-tariff measures on traded goods (Authorised Economic Operators).

The transitioning away from **transaction-based to system-based compliance management** would be a major shift in EU customs control (from a process-based to a system-oriented approach). It is assumed that a systemic approach to controls should ease trade and in particular national customs authorities as their workload has been steadily increasing in recent years. The discontinuation of the "manual" processing of each individual transaction (consignment) provides benefits for both customs authorities and the trusted traders as the clearance of consignments and the payment of customs duties will be organised on a periodic basis. Economic operators qualifying for T&C status will benefit from reduced customs controls carried out outside the customs office areas, including access to customs facilities such as centralised clearance and self-assessment. However, the systematic approach may be more difficult to implement for SMEs as they have fewer resources and IT-systems integrated into their business.

One of the effects of the reform that would have a rather negative impact is the emerging *change in the role and responsibilities of customs representatives* in the new customs reality. All the proposed changes raise a serious question: will they become redundant? At present, customs representatives play an important role in trade with third countries, and they also make considerable efforts to increase their clients' knowledge of customs regulations. If their participation diminishes or they become obsolete, even partially, there may be a risk that companies will not have the necessary knowledge to deal with various aspects of customs legislation, such as the origin of the goods, their customs value or their tariff classification. It is important to bear this risk in mind, especially for companies in the SME group, which already rely heavily on the services of customs brokers.

From a different angle, the T&C traders themselves may no longer need the services of customs representatives, as information will be exchanged automatically with customs without the need for active external intervention. At the same time, given the perceived security problem of data access, it would be safer if T&C status holders also use the services of customs brokers for collecting, aggregating and submitting the necessary information to customs would be safer. For all other traders (mainly SMEs), the services of customs agents are likely to remain necessary as there will still be a number of tariff and non-tariff measures that they have to cover on import and export and the need to correctly apply a number of other customs and non-customs regulations to the goods traded.

Many of the freight forwarding and logistics service providers in the country also act as indirect customs agents for their clients. In most of these cases, the client is not established in the Union, so direct representation is not legally possible. Under the current Union Customs Code, the indirect representative is only financially liable for the customs debt, i.e. he is seen as a potential payer or guarantor. With the new legislation, *the liability of indirect representatives will change*, as they will not only have to assume all customs obligations of importers, including the obligation to pay or guarantee them, but will also have to ensure compliance with other non-customs legislation abided by customs authorities (e.g. responsibility for the conformity of the product quality with EU standards, etc.). This would pose a serious challenge due to the unlikelihood of the indirect representative having the necessary evidence and being able to verify its veracity, including by visiting the supplier of the goods in the third country.

Another significant issue that will inevitably accompany this change is *the period of liability as an indirect representative*, as the customer in question may no longer be a customer of the indirect representative at the time of a subsequent customs inspection or even the customer may no longer exist

in a legal sense. This also represents a high risk for indirect representatives which is very difficult to manage and they will either have to increase their risk levels when making such commitments or simply avoid them.

From a professional point of view, it is logical to move towards *expanding the responsibilities of customs representatives*, but this must be done taking into account business reality. The change envisaged for indirect representation seems rather unrealistic in terms of its actual application and would lead to an outflow of customs representatives who would enter into such relationships with their clients. At the same time, direct representation would in practice not bring substantial benefits, which could be seen as a serious problem for a large part of the business community. According to data from the Customs Agency, in 2022, 92.87% of customs declarations (SAD) for imports and 95.88% of customs declarations for exports were processed under direct representation, which is indicative of its importance and role in trade between Bulgaria and third EU countries. (National Customs Agency, 2023).

In practice, the role of direct representatives is limited to informing clients of their obligations and/or directing them where to find relevant information and how to interpret it. The main objective of the reform is to remove the division of responsibilities and to have one actor responsible for all obligations (financial and non-financial). Under the proposals, this actor could be either the importer or exporter of the goods or its indirect representative. The administrative transfer of responsibilities, for which it is not clear exactly how they will be attributed and implemented, is a serious issue that requires further consultation between the European Commission and representatives of customs practice from the EU member states.

What deserves attention and would have a significantly better effect is *to broaden the competences of customs representatives* in general, which will allow them to build on their role as experts and consultants in the customs field. Increasingly, there is talk in European customs circles of introducing a mechanism for pan-European certification and validation of their knowledge and skills. In this context, the training and preparation of customs representatives is of the utmost importance. Good examples in this respect in our country are the regular seminars and trainings held by the National Organisation of Customs Agents (NOCA) and the professional courses in the field of customs representation organised by the Training Centre of the Bulgarian National Freight Forwarding Association (NSBS). In the context of the idea of pan-European certification of customs representatives, the master's programme in Currency, Customs and Tax Control, offered by the D. A. Tsenov Academy of Economics in Svishtov deserves special attention. It is one of the 16 academic programmes certified by the Directorate General Taxation and Customs Union of the European Commission (DG TAXUD) as

fully meeting the requirements of the European Framework for Professional Competence in the Customs Profession (CustComp<sup>eu</sup> – EU Customs Competency Framework).

Another change, envisaged in the reform, which from a practical point of view could be defined as having a controversial effect, is *the shortening of the temporary storage period to 3 days or 6 days in the case of an approved consignee* (currently this period is up to 90 days). In practical terms, this means that a large part of the goods will have to be placed under the customs warehousing procedure after temporary storage. Currently this can be avoided. The proposed timeframe of 3 days may not be sufficient, especially for goods subject to, for example, phytosanitary or veterinary inspections. In such cases, the restrictions imposed may force the owners of the goods to look directly for customs warehouses that may not be located at the same terminal, which may pose logistical challenges, result in potential delays for importers and increase the cost of delivering the goods to their end users. It is not realistic to compare the servicing of the two types of warehouses as the operation of temporary warehouses involves the provision of significantly less data, making them easier to manage, as opposed to customs warehouses which have more complex data requirements. At the same time, the new import control system ICS2 is now designed to collect the necessary data already at the Entry Summary Declaration (ENS) stage to perform a risk analysis on each import consignment, eliminating concerns that the subsequent temporary storage represents a risky stage in import customs formalities. Taking all this into account, it is possible that, from a practical point of view, some terminals will abandon the maintenance of temporary warehouses, which could create an additional administrative and financial burden for all parties concerned. It is currently difficult to make a realistic assessment of the impact of this change on costs and on the efficiency of supply chains, but it is more likely to be negative.

#### **4. Conclusion**

In order to properly understand the overall concept of the thus presented proposal of the European Commission for a comprehensive reform of customs control activities in the EU, it is important to be well aware of all processes, current and future changes in customs legislation and in the customs area in general. It is very difficult, at this early stage, to properly assess the applicability of the proposals and their expected impact, as processes to adapt the proposed reform to the real possibilities and the needs for its development are also currently underway in the EC. To outline the main

reform guidelines is not a sufficient condition for the realignment of business processes both in the customs administrations themselves and with economic operators, as the lack of sufficient and reliable information on the details does not make it practically possible to take any follow-up action in this respect. Since the path of digitalisation of customs control (and not only of it) has long been mapped out, there is hardly anyone now who is surprised and unprepared for what is to come. At the moment, we just need to be very careful about the details of the reform and the first steps that the European Commission will take to implement it.

Considering the above analysis, it could be summarised that the proposed reform offers a number of positive effects for both business and the European customs administrations. Many EU customs professionals have expressed their support for the need to improve the customs control system, as the approach of centralising its management at EU level would eliminate national “specifics” in its implementation. The divergence of customs practices across member states is one of the key issues that should be resolved as soon as possible, and hopefully this will be evident at the start of the reform rather than at its end in 2038. However, sufficient attention should also be paid to the controversial points of the reform, as it should benefit all parties involved in international trade - economic operators and control authorities.

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