

# Improving the activity of the Romanian customs authority with immediate effects on combating fiscal and customs misdemeanors

**Neta-Ionelia SAPTEBANI**

*Politehnica University of Timișoara, Faculty of Engineering and Management, Timișoara,  
România  
neta-ionelia.saptebani@student.upt.ro*

**Marian MOCAN**

*Politehnica University of Timișoara, Faculty of Engineering and Management, Timișoara,  
România  
marian.mocan@upt.ro*

**Alexandra COROIAN\***

*Politehnica University of Timișoara, Faculty of Engineering and Management, Timișoara,  
România*

*\*Corresponding author: alexandra.coroian@student.upt.ro*

**Vasile SOIMAN**

*National Professional Association of Customs Workers from Romania  
v\_soiman@yahoo.com*

**Cosmina BRATOSIN**

*Romanian Customs Authority  
cosminaflorentinabratosin@gmail.com*

**Abstract.** The Romanian Customs Authority (AVR) is a structure that contributes to the health of society and the development of the economy. The main activity refers to the control of the flow of goods and people in and out of the respective country. To make the AVR activity more efficient, it is necessary to carry out a quality assessment of its functioning and activity using the legislation, the European regulations and the norms in force. This research uses qualitative evaluation and empirical experience to develop proposals for improving acuity. Among the main activities imposed are the establishment of two directions, the Customs Administration Direction, and the Operational Customs Control Direction. The limitations of this research refer to the fact that the entire evaluation was carried out at the level of Romania. The research can be extended to other countries of the European Union.

**Keywords:** misdemeanor, customs authority, security, human resources, border staff.

## Introduction

Customs authority contributes to the good functioning of a country's society and to the development of a healthy economy (Barausova et al., 2021; Drofich, 2023). Many of the activities carried out in the customs authorities may require improvement activities to reduce

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irregularities and less compliant activities (Balalova et al., 2022; Zhamaladen et al., 2019). In some countries, the Customs Association presents a higher degree of security and staff motivation because national norms and structures are developed that respect European or global legislation (Berhe et al., 2017; Ugryn et al., 2022; Volodymyrovyeh Nosach et al., 2022). The entire global and national context must be carried out in compliance with the principles of sustainability, especially social responsibility (Ivascu\* et al., 2017; L. Ivascu, 2018; Larisa Ivascu, 2017).

In Romania, AVR is a National Security structure and was established under Law 268/2021, being directly subordinated to the Ministry of Finance and having approximately 3,500 employees (Onet, 2021). The subordinate personnel structure is configured roughly according to the model of the European States, and the customs clearance procedures are those accepted and carried out at the level of the European Community and are based on a local and European risk analysis but also on the IT applications of the SIV (customs IT system).

For the efficiency and personal development, it is necessary to qualify and perfect some Customs Inspectors in certain specializations such as: risk analysis, customs clearance, physical customs control, documentary control, subsequent control, non-destructive control, anti-drug and money laundering control, market surveillance and regulated by Reg. 1020CE and reg. 765 CE through direct collaboration with the competent and defining structures for combating economic misdemeanor and DIICOT.

From the point of view of European Customs practice, taking as an example two states, Romania, and Hungary, analyzing the organization of the Hungarian customs authority, we find that it is a militarized institution, led by a general. In 2006, a delegation of AVR, in the perspective of Romania's accession to the European Union, participated for four days in joint customs control operations with the Customs Inspectors of the Mobile Teams from Hungary. During the four days, it was found that workers were provided with service cars equipped with technical equipment and office supplies, consisting of a printer and a computer for the on-site preparation of investigative documents and the criminal investigation, noting that the Hungarian Customs Authority (AVH) has the quality of a criminal investigation.

Appropriate equipment of personnel with visible badges and distinguishing elements:

- traffic management tools and equipment, but also traffic stopping equipment.
- equipped with weapons and self-defense equipment.
- anti-drug kits.
- staff specialized in the assembly/disassembly of cars.
- intervention teams at anti-drug raids or clandestine warehouses of excise goods.

Since the institution is semi-militarized, the criminal investigation of the personnel subordinate to the Hungarian Customs Authority falls under the jurisdiction of the military prosecutor's offices. Following the four days of exchange and practical experience, the excellent equipment and training of the Customs Inspectors was observed. The actions carried out were based on well-learned procedures, and during the control, each Customs Inspector knew his role:

- document verification.
- perimetral surveillance.
- monitoring the behavior of the controlled person.
- the customs control of the goods, and the customs control of the means of transport was carried out by a Customs Inspector who had mechanical knowledge.

In the exposition of the above, we note the major shortcomings faced by the Customs Inspectors in the AVR in terms of training and equipping the Customs staff with techniques and means of control. So, the parallel made between the two states shows the poor equipment of the AVR, the customs offices of the border and the mobile teams that move in the interest of the service with cars that are not properly equipped from a technical point of view, with aging personnel, without equipped weapons, thus putting their lives at risk during the performance of their duties according to their job description.

The comparative analysis between the AVR and the AVH was done in 2024 and highlighted a professional practice in exchange for experience at the level of 2006. By evaluating the information presented above, it can be stated that both the equipment and the organization of the way of development of control activities is a worthy model to be implemented by AVR even if we compare with the model of 2006. All these shortcomings contribute to the destabilization of the institution.

Following an in-depth interview with 100 customs workers from Romania, it was identified that the main problems, in the direction of the present research, are:

- staff demotivation.
- staff aging.
- lack of professional training.
- reduction in the number of staff as a result of deaths, retirement, exclusion from the customs system.
- keeping staff after retirement to the detriment of hiring young staff.
- another problem is the lack of service uniforms for customs workers entitled by law to wear them during working hours.
- the lack of scanning devices, which over the years has contributed to the increase in customs criminality of an economic nature and illicit drug trafficking.
- the staff lacks the qualification of the National Institute of Nuclear Physics and does not benefit from the related allowances and scanning equipment.

Based on the in-depth interview conducted by the authors, the needs of this area and which are addressed by this research can be defined, as follows:

- the inefficiency of the command chain by splitting some general directions and overlapping some tasks.
  - A current organizational chart does not distinguish between "office" staff and operative "supervisory" staff. By office staff we mean customs inspectors who carry out their activities within the Central Staff and in the Regional Customs Directions. By customs supervision and control personnel we mean the customs inspectors who work in the border offices and in the interior customs offices.
  - The salary is uniform and leads to the demotivation of the customs staff working at the border, especially in the conditions where the fellow officers, the border policemen, retire at 50 and with a double pension.
  - The uniforms worn by the entire staff, including those employed in the offices.
  - Non-existence of a rigorous hiring evaluation, by types of office and supervisory staff

- o The motivation system, through increments and staff incentives, can be improved.
- Other financial responsibilities in addition to the authorization responsibility.
- It is necessary to establish a single permanent service that coordinates in real time with the other law enforcement agencies (border police, anti-fraud, national police, DIICOT, prosecutor's office, environment).
- It is necessary for the "surveillance" customs inspectors to carry a weapon.
- It is necessary for the customs authority to be able, through a specialized central level service, to investigate and prosecute customs misdemeanors.
- It is necessary to rethink the national system of misdemeanors and customs contraventions.
- Organizational and personnel training is required for customs duties in the future.

The purpose of this work is to propose substantial improvements to the Romanian customs authority with immediate effects on combating fiscal and customs misdemeanors and in the medium term with a contribution to the increase of receipts to the state budget of at least 2%.

The paper is structured in two major parts. The first part includes a review of the literature in which the main aspects of this field are presented and then the needs of the 2 new directions that must be established are presented. The second part includes the results of the in-depth interview by identifying the problems, objectives and directions proposed for solution. The paper ends with conclusions, future research directions and research limitations.

## **Literature review**

As defined in EC Regulation no. 952 / 2013, the main objectives of the Romanian Customs Authority are (Barausova et al., 2021; Gupanova et al., 2023; Zhamaladen et al., 2019):

- protecting the financial interests of Romania, the European Union and its member states.
- the implementation of the common commercial policy and other Union policies with an impact on trade.
- protecting Romania and the European Union from unfair and illegal trade and encouraging legitimate economic activities.
- guaranteeing the security and safety of Romania, the European Union and their residents, environmental protection, in close cooperation with other authorities, if necessary.
- maintaining an appropriate balance between customs controls and facilitating legitimate trade.

The free movement of goods between EU member states has led to the disappearance of Romanian customs at the intra-community border. As of April 2007, customs resumed collecting VAT at the border for imports from third countries (Zídková et al., 2019).

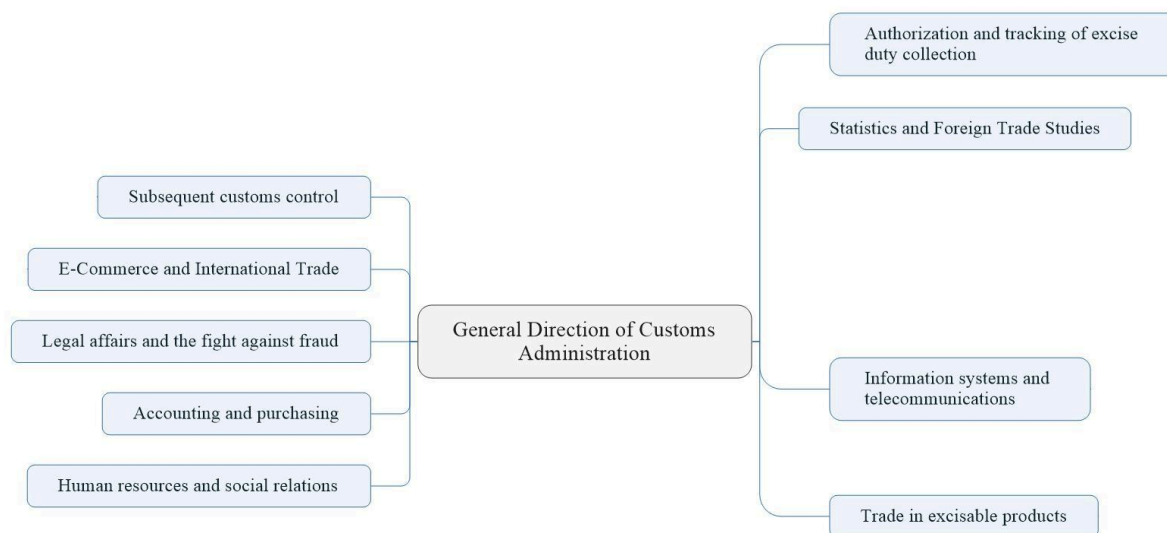
### ***General Direction of Customs Administration***

As the name suggests, this direction is responsible for the general administration of customs and includes most of the customs officials working in the central administration, some of those working in the national services and some of the customs officials in the decentralized services. It is mainly responsible for relations with economic agents (customs procedures,

economic regimes, customs decisions, etc.) and accounting management (Zhamaladen et al., 2019).

In this direction, the customs inspectors responsible for the control of remotely purchased goods (online, postal, or express), the customs inspectors from the authorization and control services of the excise duty collection, the customs inspectors for the subsequent control of the customs and fiscal activity will work in this direction. The employees of this general direction do not wear uniforms and are not armed for the performance of their duties (Worku, 2021).

The map of this direction is presented in Figure 1.



**Figure 1. The map of the General Direction of Customs Administration**

Source: Authors' own research

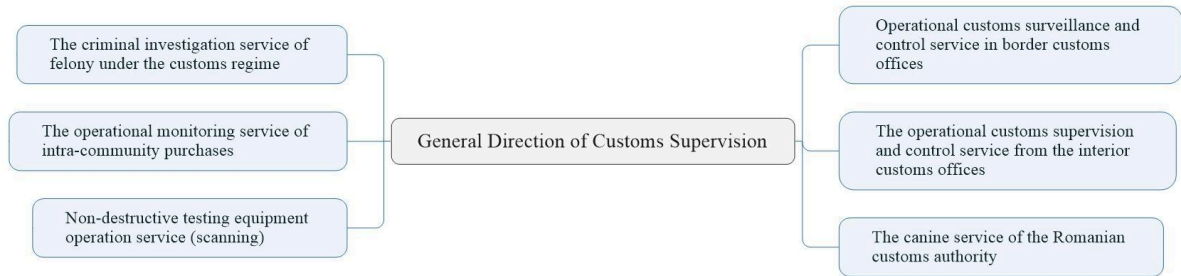
### ***General Direction of Customs Supervision***

Customs inspectors in this general direction wear service uniform, visible badge and service card and are required to carry a weapon (Barausova et al., 2021). This direction includes the customs personnel who are permanently or temporarily employed at:

- The operational customs surveillance and control service from the border customs offices, which works in the places where entry, transit or exit customs control is conducted for goods and goods belonging to natural persons entering or leaving the customs territory of the European Union.
- The operational customs supervision and control service from the internal customs offices, which works in the places where the customs control of the import or export operations of the goods entering or leaving the customs territory of the European Union is conducted.
- The canine service of the Romanian customs authority.
- The service of operating non-destructive control equipment (scanners).

- The operational monitoring service of intra-community purchases.
- The criminal investigation service of misdemeanors in the customs regime.

The map of this direction is presented Figure 2.



**Figure 2. The map of the General Direction of Customs Supervision**

Source: Authors' own research

## Methodology

The present research uses a qualitative assessment of national reforms, norms and regulations to develop a framework that contributes to the substantial improvement of the Romanian customs authority with immediate-term effects on combating tax and customs misdemeanors and in the medium term with a contribution to the increase of receipts to the budget of the state of at least 2%.

AVR applies laws and faces very big challenges that should be able to be solved through criminal investigation actions. Apply the European regulations: Reg 952 CE, reg 246 CE, reg 247 CE, reg 341 CE, reg 608 CE, reg 1020 CE, reg 756 CE, HG 707/2006, Law 86/2006, the Administrative Code and others. In addition, in Romania Customs collects on import and administers value added taxes (VAT) which involve very large amounts and immense temptations to fraud. AVR has a problem with its legal and regulatory functions in this field.

## Results, discussions and proposals

This section presents the results and discussions of the qualitative evaluation of Romanian legislation, their implications and directions found on public websites. An in-depth interview with 100 customs workers from Romania. The analysis of the discussions is based on the empirical experience of the authors.

### *Risk assessment*

The in-depth interview led to the identification of some risks. The risks in AVR are shown in Table 1.

**Table 1 The Risks in AVR**

Risk	Causes	Severity (1 – minor, 5 – very high)	Probability of occurrence (1 - impossible, 5 - certain)

Socio-professional risks	lack of continuing education courses by AVR	5	4
the risk of exposure to work accidents to and from the services	Lack of attention	5	5
the risk of accidents	climbing during the physical control of trucks, wagons, maritime and river vessels, aircraft	5	5
the risk of contamination	lack of protective equipment	5	5
the risk of radiation exposure	lack of protective equipment	4	4
the risk of professional defamation	lack of reaction of the institution in terms of media	5	5
increased risk of corruption	economic inefficiencies	5	5
the risk of occupational diseases	continuous exposure for 12 hours in front of the computer screen without protection	5	5
increased risk of electric shock	the presence of unprotected power lines in the range of work offices located in old buildings not equipped according to the norms in force regarding labor protection	3	3
the risk of disclosure of professional secrets but also regarding the competition market	lack of a service of archives employed in the AVR and the territorial structures	5	5

Source: Authors' own research

These risks corroborated with problems identified and presented in the introduction chapter are addressed and resolved through the qualitative assessment of the activity in different directions which are presented below.

### ***Monitoring of intra-Community purchases***

Romania's accession to the EU led to the end of customs control at the common border, the monitoring of the transit of goods through these border crossing points being taken over by the Anti-Fraud Direction within ANAF, which permanently deploys staff at the border not for anti-fraud control operations, but for simple primary data collection operations. This diversion of overqualified personnel to authorization activities instead of verification influences the degree of fight against fraud and, implicitly, the collection rate. The efficiency of ANAF

depends on the efficiency of anti-fraud controls and the number of anti-fraud inspectors (Balalova et al., 2022; Hulubaş, 2022; Volodymyrovych Nosach et al., 2022).

The intra-community VAT system has often been abused through the so-called missing trader intra-community fraud (MTIC) scheme (Butu et al., 2020). In this fraud scheme, a supplier established in Member State 1, the so-called intermediate company, supplies goods (exempt from VAT) to a second trader established in Member State 2, the so-called "ghost" company. This trader then takes advantage of the VAT-exempt intra-Community supply of goods and resells the same products on the domestic market in Member State 2 at very competitive prices. He can offer such prices because, although he collects VAT from his customer, he does not pay this tax to the tax authorities, thus increasing his profit margins. Subsequently, the "ghost" company disappears without a trace, the tax collection therefore becoming impossible in the state where the goods or services are consumed.

In a variant of the scheme, a customer of the shell company (the broker) sells or pretends to sell the goods abroad, sometimes back to the intermediary company, and claims from the relevant tax authorities a refund of the VAT paid to the shell company. The same transaction can be repeated in a circular manner, in this case it is the "carousel" fraud.

Sometimes the goods are not even transferred or exist only on paper. The fraud scheme can be further complicated when the "ghost" company sells the goods to "buffer" traders, some of whom may be honest, to make it even more difficult for the tax authorities to trace the fraud scheme. If the circular flow includes a third country, customs procedure 424 can also be used to make it difficult to trace transactions. The customs authority can control, to establish the customs status, the goods in intra-community transit, introduced or taken out of the country in any place in the territory of the country.

Traffic monitoring, real-time transmission of data to the anti-fraud structures, tax inspection from ANAF or to the specialized structures of the Romanian Police can reduce these practices (Aivaz et al., 2022).

Following the assessment of these national situations, can be established the objective:

*Increase by at least 2% of ANAF receipts to the state budget by reducing VAT fraud1 in intra-community trade.*

This objective can be achieved through the following proposals:

Taking over from ANAF - Anti-fraud Direction, by the customs authority, the monitoring operations at the border and throughout the territory of Romania, of intra-community trade.

- Equipped with several approximately 250 methods of transportation and communication and customs control equipment, including mobile non-destructive customs control equipment.
- Temporary employment, for 3 years, until the formation of a permanent specialized body, of several 500 customs staff with specialization in the economic, ethnic, mechanical and legal fields, with a professional experience of at least 3 years, but who have the physical condition for specific field operations.
- Corresponding amendment of the legislation:
  - During the control and verifications carried out by the customs staff with attributions in this field, documents of any nature and on any type of support, which can facilitate the fulfillment of the control mission, may be retained, according to the law, from natural and legal persons. Withholding of documents is done based on a report. The retained documents and minutes are forwarded urgently to the Anti-Fraud Direction in competence.

- o Within the Romanian Customs Authority, the General Direction for Monitoring the Transit of Goods is established.
- o To fulfill the monitoring tasks, within 30 days from the date of entry into force of this emergency ordinance, the Romanian Customs Authority will develop Application Norms regarding the organization, the need for personnel with special status, means of transport equipped with special signaling, IT and GPS surveillance equipment as well as the need for complete kits for checking the goods in sealed vehicles.

### ***Modification and completion of the Customs Staff List***

All internal and external audits have shown that the Romanian customs institution is increasingly vulnerable. Obviously, in the context of the single Community market, goods are diverted to the weakest entry or exit customs offices in the Union, to avoid the detection of customs fraud. Beyond the insufficient equipment, the customs offices in Romania are staffed by an aging staff, with an average age of over 55 years, demotivated by the huge inequity in which they find themselves compared to their colleague Border Police who retires 15 years earlier but with a double pension and with salaries and facilities that no longer attract well-trained graduates.

Among the causes that will determine the worsening of an already worrying situation for a law enforcement institution we find:

1. The special status of customs personnel is ignored or not applied. In accordance with the provisions of the Administrative Code approved by GEO 59/2019, with subsequent amendments and provisions, the customs authority is a special activity that involves the exercise of the prerogatives of public power and the customs staff benefit from a statute (Savciuc, 2023b). Most of the articles of this statute do not apply or have been implicitly repealed by other subsequent provisions that have repealed specific provisions. In the special statute, which has not been repealed, employment by transfer is not provided for and employment by competition is mandatory, something that no longer applies by invoking the Administrative Code.

2. High degree of aging of the customs staff. More than 60% of the customs staff has an average age of around 55 years.

3. Insufficient staff in some customs offices. There are many border customs offices, but also interior customs offices, where the customs staff is insufficient, and this is directly reflected in the long waiting times for crossing the border or performing import or export customs formalities.

4. Uneven degree of loading. There is an uneven burden of duties between the different customs structures, between the border customs offices compared to the internal ones, between the directions and services in the central structure or between the Regional Customs Directions.

5. High degree of danger in the exercise of the profession. Special protection provided by law. According to article 26 of the Romanian Customs Code, the law is only theoretical.

6. Unattractiveness of the profession for recruitment. Although there were competitive positions for employment in the Romanian Customs Authority, they were very difficult to fill or were filled by people retired from other force structures that combine the pension with the salary or by people who, with a few exceptions, have not demonstrated qualities special intellectuals.

7. Professional training. Objective findings show that professional training in general and of newly hired staff in particular is formal.

8. Salary. Although it has a special status in an authority vested with public power prerogatives, the current legal framework regarding the remuneration of customs staff does not distinguish in terms of the remuneration of the activities carried out by civil servants with special status, not benefiting from the corresponding salary rights both for the special activity carried out, as well as increments to the employment salary specific to the working conditions in which they carry out their activity, respectively increments for working on Saturdays and Sundays, as well as on holidays when, according to the law, no work is done, increments granted to colleagues from Border Police.

9. Working conditions. Between 1995 and 2005, the Romanian Municipal Authority built functional headquarters in all the State Border crossing points and in all the Customs Offices in the county towns. With the passage of time, these premises began to deteriorate, including due to the lack of current funds for maintenance, renovation or maintenance.

Following the evaluation of this national situation, can be established the objective:

*Actions to motivate existing customs staff, motivate graduates with higher education for competitive employment in the Romanian customs system and train customs staff necessary for the implementation of community customs 2028 – 2035.*

To achieve this objective, the following actions are proposed:

- Employment of customs personnel with special status in the operative customs "surveillance" system only through psychological testing and specific medical control.
- Employment of customs personnel with special status in the operational customs "supervision" system only through a competition with a grid test, like access to the judiciary.
- Annual medical, psychological and theoretical testing of customs staff with special status in the operative custom's "surveillance" system.
- The participation of customs personnel with special status in the operative customs "supervision" system in at least one professional training course per year, in the country or in a community custom.
- Mandatory theoretical and practical courses of at least 6 months for employees in the operative customs "supervision" system with rookie or new employee status. The theoretical training courses must be supported by lecturers who have at least 8 years of experience in the customs system, including by co-opting members of professional associations of Romanian customs employees.
- Salary and specific, attractive increases also at the level of the other community customs authorities for the customs personnel with special status in the operative customs system "surveillance".
- Occupying management positions exclusively through competition with grid test and experience in customs for at least 8 years.
- Limiting the occupation of a management position to 2 mandates. The person who held two mandates automatically acquires the title of Customs Expert with the same remuneration as that of head of service and the title of Lecturer.
- Customs personnel with a special status who meet the legal condition of contribution and have at least 20 years of service in the operative "supervision" customs system can retire 5 years in advance, with all retirement rights.

- Upon retirement, customs staff with special status who have accumulated 20 years of experience in the customs system receive, once, a retirement allowance equal to the average total net personal income received in the year prior to retirement.
- The quality of Customs Expert and the retirement facilities are lost if the employee has been definitively convicted for acts of corruption.
- GEO 10 / 2004 is supplemented and amended accordingly.

### ***Fluidization of transit at non-EU customs***

The Romanian Customs Authority operates at one of the most difficult extra-EU borders among all EU member countries, with over 2,040 km, of which 649 km with Ukraine and 681 km with the Republic of Moldova and faces numerous cross-border risks resulting from geostrategic positioning of the country and from its status as a member state of the European Union and N.A.T.O (Onet, 2021).

In the conditions of the aggression of the Russian Federation, the flow of transport of goods from and to Ukraine moved through all the Romanian customs in the northeast, especially through the Halmeu, Siret, Stanca, Sculeni, Albita and Isaccea customs, forming very long queues trucks, their processing time increasing greatly (Kolodiichuk et al., 2023). Congestion and very long queues are caused by multiple reasons related to the road and rail infrastructure at the checkpoints that do not allow the opening of a larger number of control lanes, the insufficient number of customs workers and customs commissioners, but also problems related to Community customs legislation which stipulates that, for transit operations from the customs office of entry to a customs office of destination, they must be done with the guarantee of the customs debt that would be due upon importation, namely customs duties, excises and VAT.

Even though the Romanian Customs Authority took specific measures to delegate some customs workers from the customs offices inside the country to the affected border customs offices, with very high transport, accommodation and meal expenses and the operative cooperation with the customs administrations of Ukraine and the Republic of Moldova has visibly improved, congestion in these customs offices persists and the queues of trucks on the roads adjacent to the customs office are kilometers long, without minimum conditions for TIR drivers (water, social group, food supply points) (Ballieu et al., 2023).



**Figure 3. Siret customs transit**

Source: CNN

At the border customs affected by the flow of Ukrainian goods there is a relatively insufficient number of customs brokers (brokers) and the total value of the letters of bank guarantee covering the import duties for customs transit is quickly out of stock. VAT represents the largest part of this guarantee, it is necessary to complete the national legislation in case of necessity.

In the conditions of Russia's aggression on Ukraine, the problems related to the passage of goods across the border have become more acute, long queues have appeared that also involve days of waiting on the road infrastructure, poor working and rest conditions for drivers, safety and security problems in traffic, litter and pollution, loss of profit for owners and freight carriers, illegal sale of queue seats (Akrap et al., 2022). The solution, applied today in Estonia, is to create parking lots of sizes corresponding to the observed flows, upstream of the border crossing points that free the traffic arteries and in which civilized waiting conditions are created for drivers.

Following the evaluation of this national situation, can be established the objective:

*Increase by 50% the transit of Ukrainian grain to the port of Constanța or to other EU countries and increase the efficiency of border controls.*

To achieve this objective, the following actions are proposed:

1. Legislative amendment by which the customs authority can accept the transit of goods exempted from the guarantee of excise duties and VAT if the means of transport carrying them are accompanied, physically or with an electronic seal, from the border customs office of entry into the country to the customs office of destination or at the customs office of exit from the country, including by forming columns of means of transport and accompanying them on specified routes:

- In particular cases, to unlock internal or border customs offices, the Romanian Customs Authority can apply, according to the current community regulations, simplified customs transit procedures including movement under customs supervision on the territory of Romania in accompanied columns, with the guarantee of customs fees but with exemption from excise duty and VAT guarantee.
- The transit customs declaration will specify: "Transit accompanied by the customs authority, exempt from excise duty and VAT guarantee according to Decision 1/2016".
- The operative units of the MAI have the obligation to supervise the formation and movement of these columns along the established route, until they reach their destination and complete the necessary customs formalities.

2. Establishment of adjacent parking lots (buffer) to traffic arteries leading to border Customs Offices with heavy traffic:

- can be built by the state or through public private partnership, upstream of the customs office, at max. 15 km from the borders.
- decent waiting conditions are created for drivers: toilets, showers, areas for eating and selling some strictly necessary products, free WI-FI, and full customs brokerage services.
- customs entry is managed by an electronic application (GoSwift model, Estonia 1) managed by the customs authority; each vehicle receives the free pass to enter the customs control premises because of the risk analysis conducted based on the information from the documents submitted electronically by the commissioners.
- the application can be extended to individuals, tourists can plan a trip without wasting time, border crossing times are predictable, border authorities receive information about people/vehicles crossing the border and thus can better manage risks.
- the flow of trucks on the traffic arteries is taken over.

- appropriately equipped areas can be built for control, areas where trucks entering the country can be directed for thorough checks by various authorities (customs, anti-fraud, environmental guard, border police, road infrastructure, etc.).

The result of applying these proposals: less waiting time at borders, no long physical queues of vehicles, vehicles arrive at the border just in time to cross, waiting in civilized conditions, improved traffic safety and security, drivers can manage time.

### ***Utilization of surplus own spaces***

By Law no. 8 /10.03 1994 (repealed on 01.01.2007) the Special Fund was established for the development and modernization of border crossing control points, as well as other customs formalities, by charging a commission of 0.5% applied to the customs value of imported or exported goods, for the provision of customs services. All this real estate infrastructure built by the customs authority requires special funds for maintenance and utilities. After the appearance of the new Administrative Code, some of the spaces built with a special purpose for customs commissioners, post office, etc. can no longer be rented except by government decision and this situation has not yet been resolved. Commissioners were effectively forced to move their activity to locations outside customs.

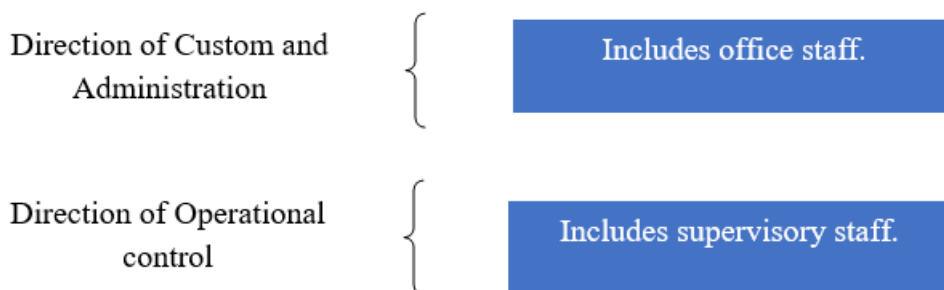
Following the evaluation of this national situation, can be established the objective:

*Increasing the efficiency of the use of spaces and rental actions of spaces not used properly.*

To achieve this objective, the following actions are proposed:

By derogation from the provisions of art. 333 paragraph (1) of GEO 57 of 2019 regarding the Administrative Code, the rental of premises within the premises of the customs authority intended for customs commissioners or the concession without payment of premises within the premises of the customs authority to other control institutions that carry out activities complementary to the customs process can be done, under the conditions law, by decision of the President of the Romanian Customs Authority (Savciuc, 2023a).

Considering the established objectives and the proposed actions, the AVR organizational chart should be improved and include the following areas of activity. The proposed reorganization of the entity should be completed with the directions shown in Figure 4.



**Figure 4. Directions' organization**

Source: Authors' own research

## Conclusion

Following the research carried out, it can be observed that there are several directions that need to be improved at the level of Romania. The current situation of the Romanian Customs shows that the reorganization of 2021 did not solve the problems completely and an integrated model for solving the deficiencies must be created. The operative customs personnel from the "surveillance" structures will have to be recruited for special conditions, paid accordingly, will have to wear a uniform and a weapon and the retirement age will be reduced by 5 years. The Romanian Customs Authority (AVR) will be able to take over part of ANAF's duties and become the National Authority for Customs and Indirect Taxes (ANVII), under the direct authority of the Minister of Finance.

The objective of this research is that through the proposed reorganization model, at least 2% will be added to the budget. An organizational chart is needed to operationalize and make the decision responsible at the level of the Romanian customs authority. For the implementation of a viable model, it is proposed to take over and adapt the French model for the organization of the customs institution and even to request the French support, from the Direction générale des douanes et droits indirects (DGDDI), for implementation. Customs deals with indirect taxes (excise duty and VAT) and one of the proposals is to change the name from AVR to ANVII (National Authority for Customs and Indirect Taxes), being a comprehensive name.

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