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KAROLÍNA ČERVENÁ*
ANNA VARTAŠOVÁ**

THE INSTITUTION OF CUSTOMS DUTY IN SLOVAKIA (THEORETICAL BACKGROUND)¹

Abstract

Drawing on a review of the scope and content of the available academic and professional literature dealing with customs duty within the Slovak Republic, the aim of this article is to assess the need for specifically focused, in-depth research in a particular area of customs policy, considered in the context of the present position and future prospects of the Slovak Republic as a Member State of the European Union. Using descriptive and analytical methods, the authors first systematically present the available scholarly and professional literature devoted to customs duty in

* Karolína Červená, assistant professor for Economics and Management, Department of Financial Law, Tax Law and Economy, Faculty of Law, Pavol Jozef Šafárik University in Košice, Slovakia, specializing in an interdisciplinary approach to financial law, tax law, and economics. Author/co-author of 4 monographs and more than 70 reviewed articles in journals, papers in the proceedings and chapters in an edited collection. Member of Centre of Public Finances and Tax Law Research.

Contact email: karolina.cervena@upjs.sk, ORCID: 0000-0003-4900-6510.

** Anna Vartašová, associated professor for Tax Law at Department of Financial Law, Tax Law and Economy, Faculty of Law, Pavol Jozef Šafárik University in Košice, Slovakia, specializing in a local government finance and local taxes. Author/co-author of 4 monographs and more than 100 reviewed articles in journals, papers in the proceedings and chapters in an edited books. Member of European Association of Tax Law Professors, International Property Tax Institute, International Centre of Public Finances and Tax Law Research. Contact email: anna.vartasova@upjs.sk, ORCID: 0000-0002-1366-0134.

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Slovakia. Their findings indicate that, in the Slovak Republic (since 1993; previously within Czechoslovakia), authors have approached customs issues from historical, economic (political-economic, legislative, and administrative-legal) and, more recently, technological-informational, security-related, and environmental perspectives. This body of work encompasses both theoretical constructs (e.g., the optimal setting of duty levels or customs tariffs, and the impact of duties on the development of foreign trade and on economic growth) and questions of applied practice (customs legislation, customs administration). Authors have also specifically addressed the transformation of the customs system following Slovakia's accession to the EU, the limited autonomy in the area of customs tariffs, and the growing importance of the digitalisation of customs processes.

Key words: customs duty, customs policy, customs law, customs administration, foreign trade policy, international trade, Slovak Republic, European Union.

JEL Classification: K33, K34, F13, H27

1. Introduction

Customs duty is an instrument of global trade policy (the regulation of international trade) and, at the same time, fulfils a range of further functions (fiscal, protective, security-related, and environmental). Historically, customs duty has been among the traditional instruments for protecting the domestic market and regulating foreign-trade relations. Under conditions of globalisation, trade liberalisation, and regional integration, however, the significance of its functions has been undergoing transformation. In the case of the Slovak Republic, following accession to the European Union in 2004, a gradual transformation also took place in the customs sphere, as Slovakia lost its independence in shaping customs policy and began to apply the EU's common customs tariff.

The authors' aim in this analytical article—centred on customs issues in Slovakia and emphasising the development, legal framework, economic implications, and modernisation trends following the Slovak Republic's accession to the European Union—was to assess the current state of the available literature. The article provides a systematically arranged overview of scholarly and professional sources published and recorded in accessible databases, primarily following the transformation of the Slovak Republic, from 1989 through to 2026. The publications analysed took the form chiefly of monographs in the fields of customs law and international trade, academic textbooks, and scholarly and professional articles; the keywords used

included the terms customs duty, customs policy, customs union, customs administration, customs affairs, customs tariffs, customs regulations, and foreign trade. Relevant works reflecting the Slovak context were included in the analysis.

The aim of the theoretical research carried out was, on the basis of an analysis of the current state of the academic literature addressing customs issues both narrowly (specifically) and in broader (interdisciplinary) terms, to assess the need for specifically focused, in-depth research in a particular area of customs policy.

2. Methodology

The literature review was conducted as a qualitative analysis of scholarly and professional publications on customs issues in Slovakia drawn from the available sources. The research included primarily monographs in the fields of international trade and customs law, articles from scholarly and professional journals, and, in part, documents and legal acts of the European Union. In compiling the contribution, the methods of thematic categorisation, analysis, and synthesis were applied.

The authors systematically analysed the available publications, both those of general content and those specifically focused on customs issues in Slovakia, in the modern history of the Slovak Republic (primarily from 1989 onwards). These publications were catalogued chiefly in the official Slovak databases CREPČ 1 and CREPČ 2 under the headings (keywords) customs duty, customs policy, customs affairs, customs administration, customs union, foreign trade policy, and international trade, and were supplemented by publications not recorded in those databases but focused in content on Slovakia. The authors then concentrated on a content analysis of the selected publications in order to identify their fundamental orientation—namely, their historical foundations and the current trends and challenges in the customs sphere. In other words, they examined publications addressing research questions concerning the development of customs policy in Slovakia, the state of and changes in the legal and institutional framework in the customs area, the economic impacts of customs duty in the Slovak Republic, and current research trends in the country, and on this basis formulated their own conclusions.

3. Defining the concept of customs duty

Historically, on the territory of Slovakia (still as part of the Czechoslovak Republic), the concept of customs duty was legally defined as a public levy imposed unilaterally by the state on economic grounds under Act No. 114/1927 Coll. (the Customs Act), which remained in force until 1953. A definition of customs duty also appears in the Dictionary of Czechoslovak Public Law, where it is stated that customs duty may be regarded as a public-law levy that secures revenue for the state budget while simultaneously pursuing various fiscal or national-economic aims or interests [Nováček 1934: 493]. Although a clear and legal definition of customs duty is currently absent from the legal system of the Slovak Republic (whereas EU legislation does define the terms import duty and export duty²), a point of departure may be provided by the modern theoretical-legal definition of customs duty found in the works of Czech authors—e.g., [Bakeš 1979: 102], who conceives of customs duty as a compulsory payment *sui generis* laid down by legal regulations and levied in direct connection with the passage of goods across the state border, from persons who import or export the goods or from persons for whom the goods are imported or exported. The concept is likewise addressed by Slovak authors—e.g., [Šlosár, Šlosárová, Majtán 2002: 27], who state that customs duty is a public levy collected by a state body on goods crossing the customs border of the state.³ Similarly, [Vlachynský et al. 2012: 47 and 50] regard customs duty as a “monetary payment levied on the passage of goods across the customs territory.”⁴ According to [Vincúr et al. 1997: 165], customs duty constitutes a form of tax⁵ that serves as a source of state-budget revenue, whereby the application—or non-application—of customs duty can influence the production and consumption of the goods concerned. In a similar vein, [Malejčík 1996: 570] understands customs duty as a form of tax that must be paid by an importer of goods who wishes to place them on the given territory.

² Article 5, points 20 and 21 of the Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council): “import duty” means customs duty payable on the import of goods; “export duty” means customs duty payable on the export of goods.

³ The state border represents the geopolitical delimitation (bounding) of a specific territory.

⁴ Customs territory is understood to mean “territory bounded by the state border, the customs border of the state, the customs territory of a city, or a customs union.”

⁵ The Constitutional Court of the Czech Republic designated customs duty as a special form of tax—namely, a consumption tax (ruling of the Constitutional Court, file no. I. ÚS 643/06, of 13 September 2007).

In defining the content of the concept of customs duty, it is also necessary to include the functions that customs duty performs in the economy, even though, in connection with integration processes, it may be assumed that from a national standpoint the budgetary significance of customs duty will gradually decline. As [Klabouchová 1995: 5] notes, the purposes of the existence of customs duty—that is, its functions—can be divided into three basic groups (the function of protecting the internal market, the fiscal function, and the trade-policy function). [Beličková, Bukovová 2011: 63] observe that customs duty represents an important instrument of a state's economic and trade policy, which also determines its fiscal function when one examines its financial and trade-policy significance in the form of a price-forming function and a protective function (so-called customs protectionism). They likewise note that views on the definition of customs duty are not entirely uniform: one group of views inclines towards defining customs duty as a type of monetary levy collected by the state on the passage of goods across the border, thus perceiving it from a financial-economic standpoint as a tax, while a second group of views conceives of customs duty as a distinct type of fee. In their contribution *Transaction Costs and Their Influence on a Country's Export Diversification in a Period of Financial Crisis*, Hansenová and Valachovičová (2010) point out that customs duty should also be understood as a cost item (a component of transaction costs). The significance and roles of customs duty were also examined by [Červená, Vartašová 2025] in a published conference paper.

4. A historical perspective (before the Slovak Republic's accession to the EU)

Customs issues have been addressed from a historical perspective—namely, the emergence and development of customs duty and customs affairs on the territory of Slovakia and the changes after November 1989—by several authors. [Grůň 2000; 2004], for example, describes in his academic publications (the monograph *A History of Taxes, Fees, and Customs Duties* and the textbook *Selected Chapters from the History of Taxes, Fees, and Customs Duties*) the history of customs duty and customs affairs on Slovak territory during the period of Austria-Hungary and Czechoslovakia and following the transformation of 1989. Balko (2007), in his study *The History of the Genesis of Customs Duty in International Trade*, likewise describes the historical development of customs duties, together with the emergence and

development of customs duty and customs affairs on Slovak territory and the changes after November 1989. [Gajdošová 2002], in a scholarly article, examined the effects on Slovakia of adopting selected segments of the EU's common commercial policy. [Lajzová, Belíčková 2007], in their article *The Position, Roles, and Significance of the Customs Administration of the Slovak Republic*, provide both a brief overview of the history of customs affairs on Slovak territory and a link to the implementation of customs policy following Slovakia's accession to the EU (the scope and composition of activities carried out by state-administration bodies in customs affairs after accession, and the EU's own budgetary resources). [Pavlovčáková 2021] likewise devotes her article to the history of customs duty, customs administration, and customs law in Czechoslovakia from the aftermath of the First World War (1918) up to 1989. [Nováčková 1998: 67], in her article *Perspectives on Contemporary Trends in European Integration*, briefly addresses the customs union as well, noting that a customs union establishes a specific relationship among the participating states, since the member states of a customs union abolish among themselves customs barriers to import and export and, above all, apply uniform principles of common commercial policy towards third countries with regard to the application of uniform customs tariffs, on the basis of Article 12 of the Treaty establishing the European Community. That provision stipulates that member states shall not introduce among themselves any new import or export duties, or measures of equivalent effect, nor increase those already applied in their mutual trade. She further notes that "a genuine common market, determined by the free movement of goods, persons, services, and capital, is not possible without a customs union, because business entities would be unable freely to develop their commercial activities." The methodological resolution of an algorithm for setting customs duty was addressed by [Malejčík 1996: 570], who states that "customs duties and a state's customs policy are part of a certain large package of economic instruments by which every government seeks to protect its markets; a state's protectionist policy that is not founded on sound economic reasoning may bring more harm than benefit." [Záthurecká, Čestnější 1997] focused, within the theme of the Slovak Republic's pro-export policy prior to accession to the EU, on the customs-based support of exports. [Gofusová, Andrejčíková 2002] devoted their journal contribution to the customs union between the Slovak and Czech Republics and its influence on their mutual trade exchange; the article offers a view of the trade relations between the

Slovak and Czech Republics as well as of the essence of a customs union, its basic principles, its advantages and disadvantages, and customs policy. [Kaminski, Smarzynska 2003], in a published study, presented the results of research into the functioning of the Czech and Slovak customs union following the dissolution of Czechoslovakia in 1993.

From the standpoint of applied practice, customs matters in the Czechoslovak Socialist Republic were historically addressed by, e.g., [Havlík, Bureš 1987] and also [Nižňanský 1992]. Professional expositions of Slovak customs legislation for practitioners prior to accession to the EU were published by, e.g., [Latta, Kopecká 1996], in the form of a commentary on customs regulations (the Customs Act with commentary, state-administration bodies in the field of customs affairs, and the assessment of customs duty), as well as by [Chudík 2000; 2001]. [Poláčková 1995: 9] addressed the problems of transporting goods across customs zones, the procedure for importing goods, and customs proceedings, concluding that the standard of the Customs Act does not guarantee the quality of the services provided by customs officers. [Kubicová 1998; 1999a; 1999b; 1999c; 2000; 2001] likewise published a number of professional articles thematically focused on customs issues (the customs aspects of domestic and foreign leasing; the incurrence of a customs debt upon re-export under the inward-processing procedure; anti-dumping duty; an overview of new and superseded standards in the customs field; and the practical customs policy of Slovakia). The anticipated changes in the customs sphere in the period following the Slovak Republic's accession to the EU were addressed by, e.g., [Macko 2004]—namely, changes to customs operations, customs control, and the common customs tariff (TARIC).

Economic perspectives on customs issues are found in a number of publications—e.g., [Janok 1996], who describes the basic economic instruments (taxes, customs duties, and prices) in the context of their application under conditions of a market economy. Foreign-trade relations among member countries within GATT, and customs policy in the form of the exercise of customs administration and the application of customs regulations in the Slovak Republic, were examined in professional terms by [Seifertová 1995] and by [Vlčko 1994]. [Brocková 2004] addressed the development of Slovak foreign policy and the customs union between the Czech and Slovak Republics. Customs duty as an instrument of budgetary policy was examined by [Kubicová 1996] in a contribution to an international scholarly conference.

[Balážik 1992] addressed the functioning of the customs mechanism on the world market; [Besík, Luptáková 1994: 6] stated in a professional article that “customs policy fulfils an important role in the life of the successor states,”⁶ and [Besík, Prosnan 1994] pointed in their article to the advantages of the customs union. [Vincúr et al. 1997: 165], in their publication *Economic Policy*, note that, in theory, a higher import duty may contribute to an improvement in the trade and payments balance and to an increase in production, even though in practice this is not straightforward: if other countries (as trading partners) introduce retaliatory duties, the advantage gained through an import duty may be lost. Two types are distinguished—a prohibitive duty, whose level makes import impossible, and a non-prohibitive duty, which harms international trade but does not restrict it.

5. Customs duty in the Slovak Republic following accession to the EU

Customs issues from the standpoint of the Slovak Republic as an EU Member State have been addressed by [Darmo 2010], who focused on customs duty as a barrier to international trade, emphasising the search for equilibrium in both the goods market and the market for factors of production following the introduction of a duty; and by [Serenčěš 2007], who describes the impact of customs duty on the terms of trade as well as customs duty as an instrument for protecting the domestic market. [Jakubíková, Orviská (2011)] addressed customs issues from the perspective of the structure of state revenues. [Stojáková 2017], in her contribution, points to the influence of anti-dumping duties on the stability of the Slovak business environment, concluding that dumping prices may also be exploited as an unfair trading practice that breaches the principle of freedom of price stability, while anti-dumping duties simultaneously restrict consumers' freedom of choice. [Stojáková, Popovič 2018], [Stojáková 2019], and [Popovič et al. 2023] devoted their publications chiefly to the theoretical-legal definition of the EU budget, focusing on its revenue components and on an assessment of the legal aspects of customs duty as a traditional own resource of the European Union budget (examining its importance, its justification, and its conformity with EU law). [Popovič, Simić 2024], in their scholarly article *Reflections on Slovak Customs Legislation from the Perspective of the EU Customs Union*,

⁶ The successor states are understood to be the Slovak Republic and the Czech Republic, which came into existence on 1 January 1993 through the division of the Czech and Slovak Federative Republic into two independent states.

addressed the customs-law system within the EU customs union—a system characterised by the coexistence of EU law and national legal regulations that respect the primacy of EU law. In this connection, the authors emphasise the fundamental foundations of the legal regulation of the EU customs area in general, such as the EU's exclusive competences in the customs field and in the common commercial policy, and the legal basis of the EU customs union directly in primary law. They provide a comparative-historical view of the Slovak legal regulation of customs law in the periods before and after the Slovak Republic's accession to the EU, and summarise the basic impacts of the existence of the EU customs union on Slovak legislation in both a positive and a negative sense. The subject is also addressed in part by [Bujňáková et al. 2005] in the monograph *Taxes and Their Legal Regulation in the Slovak Republic in the Context of EU Tax Policy*. [Fifek 2005], in his contribution, focused on the conditions for carrying out exports and imports following the Slovak Republic's accession to the European Union, analysing the changes in the conditions for conducting—and in the character of—Slovak foreign trade after accession, as well as the conditions for trading with partners from third countries, with emphasis on customs duties and customs concessions on import into the EU. [Petrovčíková 2025] addressed customs duties and current customs policy in a global context.

The legal regulation of customs issues has been addressed specifically within the Slovak academic environment by several authors—namely, [Čakoci 2008] in the monograph *Customs Law*; [Daudrikh, Szakács 2022], who, in their publication *Customs and Monetary Law*, dealt not only with a brief history of the development of customs duty, definitions of concepts, the functions of customs duty, and the customs union, but also with the sources of customs law, the elements of the customs-law relationship, and such institutions as the customs debt, the customs declaration, customs proceedings, import customs procedures, customs supervision and post-clearance customs control, and liability for breaches of customs legal regulations; likewise [Kubincová 2009] in the publication *Taxes, Fees, Customs Duty, and Other Compulsory Payments*. [Šimonová 2010], in her contribution, addressed the legal regulation of customs duty in the EU, with emphasis on its specific features, prospects, and drawbacks. A legal analysis of selected aspects of customs supervision and of liability for breaches of customs regulations was presented in the scholarly journal *Právny obzor* by [Čunderlík, Šimonová 2014]. [Prosman, Vysocký 2018], in the monograph *Customs Law—The*

New Union Customs Code, address customs issues more comprehensively, summarising the existing body of knowledge concerning customs law in Slovakia and the EU. Among other things, they identify the factors on the basis of which import or export duty—and other measures relating to trade in goods—are applied, while also focusing on the applied dimension, such as customs procedures, the customs debt, and sanctions for non-compliance with customs regulations. [Bôriková 2005] addressed the issue of customs legislation and customs administration from the standpoint of applied practice; likewise, [Krchlíková, Mrvová 2012], in a professional article, addressed the reform of the tax and customs administration, with emphasis on taxes and accounting in practice. [Kopčáková, Vajdová 2020], in a contribution to an international scholarly conference, presented the issue of import duties (the customs code, the customs tariff, tariffs and the calculation of duty, supplemented by a practical example of the calculation of duty and its settlement).

Legal-administrative processes—such as the organisational arrangement of the customs administration and selected segments of the activities ensured by customs-administration bodies—were addressed comparatively (within the Czech and Slovak Republics) in the monograph by [Šramková et al. 2011], which begins by briefly describing the customs administration from a historical standpoint, then analyses the system of customs-administration bodies within the Czech and Slovak Republics *de lege lata* and *de lege ferenda*, devoting particular attention to selected segments of the activities ensured by customs-administration bodies. [Lénártová 2011; 2013], in her contributions, focused on the reform of the tax and customs administration in the Slovak Republic (UNITAS I, UNITAS II); similarly, [Jurčíková, Mečár 2009], in their article *The Concept of the Reform of the Tax and Customs Administration and Its Influence on the Recodification of Laws*, addressed the launch of the reform of the tax and customs administration, with the gradual unification of the processes for collecting taxes, customs duty, and insurance contributions in the Slovak Republic, carried out through the UNITAS programme. [Schultzová 2011] likewise addressed the process of unifying the collection of taxes, customs duty, and insurance contributions. The reform of the customs administration in the context of unifying the collection of taxes, customs duty, and insurance contributions was also addressed by [Suhányiová, Suhányi 2012], and, in a professional article, [Suhányiová, Ondrijová 2013] described the changes in the tax and customs administration; likewise [Borza 2012], in the article *The Tax and Customs*

Administration after 2012, and [Čintala 2011], who examined in professional terms the first stage of the reform of the tax and customs administration, as did [Ihnatišínová 2013] in the professional article *The Merger of Tax and Customs Offices Is Postponed Pending Assessment of the Justification for Their Merger*. [Vavrová, Bikár 2016], in their article, focused on the efficiency of processes and on combining the collection of taxes, duties, and contributions; [Ondrijová 2017], for her part, analysed the development of the collection of taxes and customs duty in Slovakia. The role of the customs administration in detecting financial evasion—supplemented by an overview of the number of detected and identified cases of breaches of customs regulations in 2007—was addressed by [Romanová, Vlk 2008]. [Talian 2025], in a conference paper, evaluates Ukraine's cooperation with the Visegrád Four countries in the field of customs control points, focusing on the Slovak-Ukrainian border. [Čakoci 2022; Čakoci, Hrabčák 2025; Čakoci, Baláži 2025] focused on the legal aspects of customs issues in the context of electronic commerce.

Customs duty in an economic context, in synergy with foreign-trade policy, is found in the publications of [Bartkovský, Korimová 2020] and [Kosír 2016]. [König 2016; 2020] analysed the effects of the introduction of customs duty on foreign trade; similarly, customs issues in the context of international trade operations were addressed by [Kašťáková et al. 2024] in the academic textbook *International Trade Operations*. [Hambáľková, Džupina 2008] examined the influence of EU preferential agreements on Slovakia's foreign agricultural trade. [Čiderová, Kittová 2008] devoted their attention to the customs union (1968–2008) as a component of economic integration.

[Grančay, Szikorová 2012] addressed customs duty in the context of the theory of customs protection and protectionism. [Mráz, Jurík 2007] addressed customs duty in connection with the institution of the most-favoured-nation clause as a component of international trade; [Kittová, Drieniková, Juhás, Zubaľová 2024], in their university textbook, address the customs union within the theme of the EU's foreign-trade policy, as do [Kazakova, Ružeková 2016] and [Baláž et al. 2008]. [Báraňová-Čiderová, Kittová 2008] likewise addressed, among other things, the customs union (1968–2008). [Čiderová, Polková 2015] addressed geopolitical developments on Europe's eastern border and their influence on the European Union's future cooperation policy with the Eurasian region. [Bílek 2010], in a published lecture, addressed

economic integration in the EU and the forms of international economic integration, such as the free-trade area, the customs union, the common market, the monetary union, the economic union, and political integration. [Nováčková, Hoffmann 2009] likewise addressed the customs union and the common customs tariff as a component of the common commercial policy. [Holčková 2007] addressed the customs union in the context of improving the systemic prerequisites for a more effective realisation of the benefits of Slovak EU membership at the enterprise and regional levels. In this connection, [Chudík, Knihárová 2004: 28] note that, upon Slovakia's accession to the EU, customs offices were abolished at the Slovak state borders, with a single exception—the border with Ukraine.

A current view of the customs policy of the United States, as well as of its impacts on the EU and the Slovak Republic—with emphasis on foreign trade in motor vehicles⁷—together with the foreign economic relations and trade exchange between the Slovak Republic and the People's Republic of China, is provided in the scholarly monograph by [Hošoff, Brzica, Hvozdíková 2025], *Developments and Prospects of the World Economy*. In a broader context, [Mothana Saleh Obadi et al. 2019] address, in their monograph, economic developments (the development of output and trade) in the world from national, regional, and global perspectives.

In other contexts, customs issues have been addressed in Slovakia by, e.g., [Jánošíková 2019] in the article *A Payment for System Services in the Case of Electricity Export as a Charge Having Equivalent Effect to a Customs Duty*; [Válek 2015], who in a professional article addressed Council Regulation [EEC] No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty; and [Roháček 2022], who analysed in his article certain aspects of the European and national regulation of the enforcement of intellectual-property rights by customs authorities, above all the legal regulation and practice of customs authorities in applying procedural time limits when detaining goods or suspending their release. [Árendáš 2011], in his contribution *Risks on Commodity Markets*, addressed customs duty as a risk. [Kubasáková, Gnap, Kubáňová 2023] addressed customs procedures and

⁷ Germany is the most exposed to the introduction of higher duties on the import of passenger cars from the EU into the USA, but so too is Slovakia, whose share of such imports is disproportionately high relative to the size of its GDP by comparison with other large economies. The scale of this imbalance is heightened by the fact that exports of passenger cars from the USA to Slovakia are negligible (p. 35).

insurance in their publication. [Vojtko, Lajzová 2006], in an article published in the journal *Customs Administration of the Slovak Republic*, addressed the introduction of risk-analysis procedures in the customs administration.

6. Conclusion

On the basis of our own analysis and comparison of the available literary sources thematically focused on customs issues under Slovak conditions, we have found that this subject has been addressed by authors from the academic and professional communities chiefly in historical, legislative, and economic contexts—with emphasis on the theoretical definition of the concept of customs duty and its functions⁸, on the evaluation and application of legal regulation and administration (customs administration), and on the impacts, or effects, of customs duty.

The literature indicates that, in the period before 2004, Slovakia possessed an autonomous customs policy in which customs duty served chiefly as an instrument for protecting the domestic market, a means of regulating imports, and an own source of state-budget revenue. Customs tariffs were set with the aim of supporting domestic sectors and minimising the negative impacts of imports. A historical turning point in the conduct of Slovak customs policy after 2004 was the country's integration into the EU, when Slovakia simultaneously became part of the EU customs union. This entailed the removal of customs duties among EU Member States and the introduction of a uniform customs tariff towards third countries. Through its integration into the EU, Slovakia became part of the single market, thereby losing the ability to determine customs policy individually⁹, owing to the introduction of the common customs tariff, the elimination of customs duties among Member States, and the harmonisation of legislation¹⁰. In this context, the claim appears in a number of publications that this step significantly weakened

⁸ Under the influence of globalisation and integration, the perception of the significance of customs duty and its functions within the Slovak academic environment is being modified.

⁹ The literature emphasises that Member States have minimal legislative autonomy and significantly limited influence over customs policy.

¹⁰ The legal framework of the customs system is currently represented by the Union Customs Code as the fundamental legal framework governing customs procedures, the rights and obligations of the entities concerned, and the rules for import and export. In Slovakia, customs administration is carried out by the Financial Administration of the Slovak Republic, which conducts the collection of customs duties, the inspection of goods, and the fight against illegal trade.

the scope for using customs duty as a standard instrument of economic policy, even though some publications analyse the influence of customs duties on the prices of goods and on the competitiveness of the economy.

Following the Slovak Republic's accession to the EU, the academic and professional literature has focused on the legal regulation of the customs sphere¹¹ within the EU context. The key documents are the Union Customs Code and its implementing and delegated regulations. Customs law is intensively harmonised, and the Member States act rather as executors of a common policy, since integration into the customs union entailed not only the removal of customs barriers among Member States but also the adoption of a common commercial policy towards third countries. As [Popovič, Simić 2024] likewise note, in the case of the Slovak Republic, customs policy acquired a new dimension following accession to the European Union in 2004, when the country became part of the EU customs union and adopted the common customs tariff, thereby weakening its autonomy in the area of customs policy, given that the EU holds exclusive competences in the area of common commercial policy. At the same time, customs duties among Member States were removed and a uniform system towards third countries was introduced.

From an economic standpoint, our research indicates that the fiscal function of customs duty in the Slovak Republic began to weaken following accession to the EU, since revenues from customs duties today represent only a small share of public finances. We consider this to be one of the reasons why the current academic literature now engages more intensively with other functions of customs duty (the protective, regulatory, security-related, and environmental functions). A further modern trend identified in the literature is the digitalisation of customs processes, such as the implementation of electronic systems [e.g., e-Customs], whereby their conformity with the existing legal regulation and their potential effects (accelerating customs proceedings, reducing the administrative burden, and increasing transparency) are assessed. Some authors have addressed customs issues in other contexts as well, with an interdisciplinary reach—such as the limitation of national

¹¹ The basis of the legal regulation is Regulation (EU) No 952/2013 of the European Parliament and of the Council establishing the Union Customs Code, which governs customs procedures, the incurrence of the customs debt, and the rules for the import and export of goods. At the national level, the implementation of these EU legal regulations is ensured by the Financial Administration of the Slovak Republic.

sovereignty in customs policy, the complexity of legislative processes, the need for digitalisation and modernisation, and the influence of integration and globalisation¹².

The analysis of the publications has revealed that customs duty in Slovakia can no longer be understood in isolation, but only in the context of the European Union. This is also the reason for the shift of authors' interest from the national level to the EU level, the consequence of which is a current shortage of comprehensive empirical studies specifically focused on the conditions of the Slovak Republic. Although partial results of published research naturally exist, we have identified a need for deeper and, above all, interdisciplinary investigation of customs issues under Slovak conditions. In our view, future research should focus on the impacts of the EU's customs policy on the Slovak economy (the significance of the functions of customs duty and their future prospects) and on digitalisation within the customs administration [the efficiency of customs processes and customs controls, and future prospects]. In relation to digitalisation and elektronisation, the advantages most frequently cited to date have been increased efficiency, reduced bureaucracy, and the acceleration of customs proceedings, while the risks and challenges most frequently appearing in the publications have been cybersecurity, the need for technological investment, and the adaptation of personnel.

The authors have also concluded that, at present, customs duty in Slovakia is perceived more as an instrument of European policy than as a national instrument, and that its significance is gradually being transformed from a fiscal role into chiefly a regulatory and protective mechanism. While the Slovak academic literature contains a well-developed treatment of the legal issues, with emphasis on the European framework, it conversely lacks empirical studies and publications specifically focused on Slovak conditions and adopting an interdisciplinary or even multidisciplinary approach. In our view, therefore, future research should at a minimum encompass an analysis of the impacts of the EU's customs—and foreign-trade—policy on small economies (such as Slovakia), together with digitalisation and geopolitical, environmental, and security factors.

¹² [Neupauerová 2011: 591] notes that customs duty is a significant source of state-budget revenue, particularly in countries with less developed economies.

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