

LEGAL ASPECTS OF THE CUSTOM SYSTEM

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ABSTRACT

Contemporary customs systems in the context of globalization and digitalization pose a challenge to national systems and their legal frameworks, as they, on the one hand, require the ensuring of legal certainty and legality in the actions of customs authorities, while, on the other hand, necessitate efficient and flexible control mechanisms. In this context, particular importance is attached to the harmonization of national legislation with international standards and European Union law, as well as to the strengthening of the institutional capacities of customs officials.

This paper examines the legal aspects of the customs system as a significant component of public law regulation and an instrument of the state's economic and security policy. The research focuses on the normative framework of customs law in the Republic of Serbia, with reference to relevant international standards and European Union law. Particular attention is devoted to the legal status of entities involved in customs procedures, as well as to mechanisms for the protection of their rights.

In addition, the paper analyzes forms of legal liability for violations of customs regulations, including misdemeanor and criminal liability, as well as the importance of applying the principles of legality, legal certainty, and good governance in the work of customs authorities.

Keywords: customs system, customs law, legal certainty, good governance, liability.