LEGAL ASPECTS OF THE CUSTOMS 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

INTRODUCTION

Customs duties constitute an important source of public revenue and are levied on the import or export of certain goods. As such, they represent a significant instrument of a state's economic policy. They are particularly relevant for countries such as Serbia, which have not yet joined the European Union or become part of its internal market. At the same time, customs duties raise numerous legal and institutional issues that require appropriate regulatory solutions and consistent implementation in practice.

The signing of the Treaty of Rome in 1957, which established the European Economic Community (EEC), marked the first step towards the creation of the customs union as one of the

foundations of today's European Union. One of the principal objectives of the founding Treaty was to establish a common market based on the free movement of goods, persons, services and capital. This required the gradual abolition of customs duties and other restrictions on trade between the Member States, as well as the introduction of a common customs tariff applicable to trade with third countries [1].

The process of establishing the customs union was completed on 1 July 1968, when customs duties and restrictions on trade between the Member States of the European Economic Community were abolished and the Common Customs Tariff was introduced for goods imported from third countries [2]. This created a single customs territory in which goods imported from third countries, once released for free circulation, could move freely between the Member States.

The further development of the customs union was closely linked to the establishment of the internal market, which became operational on 1 January 1993. From that date, goods could move between the Member States without systematic customs controls or formalities at internal borders, while customs controls were conducted at the external borders in accordance with common customs rules [2]. Today, the general rules and procedures applicable to goods entering or leaving the customs territory of the Union are primarily laid down in the Union Customs Code [3].

The aim of this paper is to examine the legal framework of the customs system in the European Union and the Republic of Serbia, with particular emphasis on the legal status of participants in customs proceedings, available legal remedies and liability for violations of customs regulations. The research is based on normative, doctrinal and comparative legal methods, including an analysis of relevant legislation, institutional reports and selected administrative and constitutional case law.

THE CUSTOMS SYSTEM OF THE EUROPEAN UNION

The modern customs system of the European Union is based on a uniform legal framework applicable throughout the customs territory of the Union. Its principal legal instrument is the Union Customs Code, which regulates customs supervision, the customs status of goods, the conduct of customs procedures, and the rights and obligations of the persons involved in those procedures. This framework ensures the uniform application of customs legislation in all Member States, while national customs authorities remain responsible for its practical implementation [3].

One of the principal objectives of EU customs legislation is to strike an appropriate balance between facilitating legitimate international trade and ensuring effective customs supervision. Particular importance is therefore attached to the simplification of customs procedures, electronic data exchange and the development of information systems that enable more efficient communication between customs authorities and economic operators. At the same time, the customs system contributes to protecting the financial interests of the European Union, preventing fraud and unlawful trade, and controlling goods that may pose a risk to the safety and security of citizens, public health, the environment or the internal market.

Consequently, the role of customs is no longer limited to the assessment and collection of customs duties. It also encompasses ensuring the legality of international trade in goods, implementing the common commercial policy and protecting the economic and security interests of the Union. The development of uniform customs legislation reflects the increasing complexity of international trade and the need for the customs authorities of all Member States to operate in accordance with common rules and standards.

The principal legal instrument in this field is the Union Customs Code (UCC), established by Regulation (EU) No 952/2013. The Regulation entered into force on 30 October 2013, while most of its provisions became applicable on 1 May 2016. It lays down the general rules and procedures applicable to goods brought into or taken out of the customs territory of the Union [3].

One of the main objectives of the Union Customs Code is the transition to an electronic customs environment. The exchange of information between economic operators and customs authorities, as well as between customs authorities themselves, is generally conducted by means of electronic data-processing techniques. Replacing paper-based procedures with electronic systems is intended to accelerate the movement of goods, reduce administrative burdens and ensure more efficient and reliable customs controls [3].

The Union Customs Code distinguishes between Union goods and non-Union goods and regulates the conditions under which goods acquire or lose their customs status. It also governs the lodging of customs declarations, the presentation and temporary storage of goods, release for free circulation, export and re-export. In addition, it lays down rules governing special procedures, which include transit, storage, specific use and processing. Under the prescribed conditions, these procedures allow economic operators to defer the payment of import duties or benefit from other customs advantages, thereby facilitating business activities and enhancing the competitiveness of the European economy [3].

A significant part of the Union Customs Code concerns the incurrence of a customs debt, the identification of the persons liable for its payment and the provision of a guarantee to secure its collection. It also regulates the time limits and methods of payment, as well as the conditions under which import or export duties may be repaid or remitted. The Code contains rules on determining the customs value and origin of goods and on their tariff classification, which provide the basis for calculating customs duties and applying the relevant commercial policy measures. Customs value is primarily based on the transaction value, namely the price actually paid or payable for goods when sold for export to the customs territory of the Union [3].

A particularly important role is assigned to the status of Authorised Economic Operator (AEO). This status may be granted to economic operators that satisfy the prescribed criteria concerning compliance with customs and taxation rules, the maintenance of appropriate commercial records, financial solvency, professional competence and, where applicable, security and safety standards. Depending on the type of authorisation granted, Authorised Economic Operators may benefit from certain simplifications and more favourable treatment in relation to customs controls, including fewer physical and documentary controls [3].

Customs controls are primarily based on risk analysis and risk management. This approach allows available resources to be directed towards consignments, goods and economic operators in relation to which there is a higher risk of irregularities. At the same time, it facilitates the movement of goods for operators that conduct their activities lawfully and reliably. Customs authorities thus perform control, fiscal, security and trade-facilitation functions simultaneously [3].

The provisions of Regulation (EU) No 952/2013 are further elaborated by Commission Delegated Regulation (EU) 2015/2446 and Commission Implementing Regulation (EU) 2015/2447. The Delegated Regulation supplements certain elements of the Union Customs Code, including rules relating to the origin and customs value of goods, guarantees, special procedures and Authorised Economic Operator status [4]. The Implementing Regulation lays down detailed procedural rules, including those governing the lodging of customs declarations, the exchange of information and the practical conduct of customs authorities [5]. Together, these acts contribute to the consistent implementation of common customs rules throughout the Member States.

Since not all the electronic systems required for the full implementation of the Union Customs Code were available when the Code became applicable, the EU legislature introduced a transitional regime. In this context, Commission Delegated Regulation (EU) 2016/341 established transitional rules permitting the use of means other than electronic data-processing techniques until the relevant information systems became operational [6]. This Regulation played an important role during the transition to an electronic customs environment by ensuring the continuity of customs procedures and safeguarding legal certainty for the persons involved.

Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff also constitutes an important part of the legal framework. It established the Combined Nomenclature (CN), which provides for the uniform tariff classification of goods throughout the Member States. Tariff classification serves as the basis for determining applicable customs duties, implementing commercial policy measures and compiling external trade statistics. Closely related to this system is TARIC, the integrated tariff of the European Union, which brings together information on customs duties, tariff measures, prohibitions, restrictions and other measures applicable to the import and export of goods [7].

The customs system of the European Union is based on the principles of legality, legal certainty, proportionality and transparency, as well as on the protection of the rights of persons involved in customs procedures. One of its defining characteristics is the effort to reconcile the

effective protection of the Union's financial and security interests with the facilitation of legitimate trade. Harmonised legal rules, electronic customs systems, standardised procedures and cooperation between the customs administrations of the Member States all contribute to achieving this objective.

One of the most significant challenges in the application of customs legislation is preventing the evasion of customs duties. Unlawful conduct may take the form of smuggling goods in order to circumvent customs supervision, but it may also involve abuses committed within a formally initiated customs procedure. Such abuses include the provision of inaccurate information concerning the nature, quantity, value, tariff classification or origin of goods for the purpose of reducing customs liability or improperly obtaining a customs advantage. Since these forms of unlawful conduct are often interconnected, their detection and prevention require effective control mechanisms, the exchange of information, international cooperation and the consistent application of effective, proportionate and dissuasive penalties laid down by the Member States in accordance with EU customs legislation [3], [8].

THE CUSTOMS SYSTEM OF THE REPUBLIC OF SERBIA

The principal legal act governing the customs system of the Republic of Serbia is the Customs Law. It lays down the general rules and procedures applicable to goods brought into or taken out of the customs territory of the Republic of Serbia. The Law regulates the rights and obligations of persons involved in customs procedures, the powers of customs authorities, customs procedures, customs debt, the customs value and origin of goods, tariff classification, special procedures and legal remedies. Its principal objectives are to protect the financial interests of the Republic of Serbia, protect the country from unfair and unlawful trade while supporting legitimate business activities, ensure the safety and security of the country and its citizens, and maintain an appropriate balance between customs controls and the facilitation of legitimate trade. The current Customs Law is largely aligned with the Union Customs Code, representing an important step in Serbia's EU integration process [9].

Another significant legal act is the Law on Customs Service, which regulates the organisation and scope of activities of the Customs Administration, as well as the rights, duties, powers and responsibilities of customs officers. The activities of the customs service are carried out in accordance with the principles of professionalism and integrity, openness, service to the public, accountability, and consistency in the application of the law and the exercise of statutory powers. The Law also regulates the powers of customs officers to control goods, passengers and means of transport, as well as their status within the public administration system [10].

The Customs Tariff Law also constitutes an important source of Serbian customs law. It regulates the tariff classification of goods and provides the legal basis for determining the rates of customs duty applicable to goods imported into the Republic of Serbia. The Serbian tariff system is based on the International Convention on the Harmonized Commodity Description and Coding System and is aligned with the Combined Nomenclature of the European Union [11]. This ensures a high degree of compatibility between the Serbian tariff system and international and European standards. The correct tariff classification of goods provides the basis for calculating customs duties, applying commercial policy measures and compiling external trade statistics.

The customs system of the Republic of Serbia is based not only on national legislation but also on international agreements binding on the country. Particularly important instruments include the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Serbia, of the other part [12], the Convention on a Common Transit Procedure [13], and the Convention on the Simplification of Formalities in Trade in Goods [14]. Instruments developed within the framework of the World Customs Organization and the World Trade Organization are also relevant. These sources facilitate the harmonisation of Serbian legislation with EU law and international standards, contribute to the simplification of international trade and promote cooperation between customs administrations.

THE LEGAL STATUS OF PARTICIPANTS IN CUSTOMS PROCEEDINGS IN THE REPUBLIC OF SERBIA

The legal status of participants in customs proceedings in the Republic of Serbia is governed by the Customs Law, the implementing regulations adopted pursuant to it, and the rules of general administrative procedure [9], [15]. In addition to the customs authorities, participants in customs proceedings include importers, exporters, declarants, customs representatives, carriers, holders of the procedure, holders of goods, customs debtors, and other natural and legal persons whose rights or obligations may be affected by a decision of the customs authority.

A declarant is a person who lodges a customs declaration in their own name or the person in whose name such a declaration is lodged. Any person may appoint a customs representative to perform the acts and formalities required under customs legislation in dealings with the customs authorities. Representation may be direct, where the representative acts in the name and on behalf of another person, or indirect, where the representative acts in their own name but on behalf of another person. A customs representative must state the person represented and specify whether the representation is direct or indirect. At the request of the customs authority, the representative must also provide evidence of the relevant authorisation [9].

Participants may request information from the customs authorities concerning the application of customs legislation. The customs authority must provide the requested information to the interested person within 30 days of the submission of the request, provided that the request concerns an activity genuinely envisaged in connection with international trade in goods. Participants are also entitled to express their views on the facts and circumstances relevant to the adoption of a decision and to receive a reasoned decision. Before adopting a decision that would adversely affect a person, the customs authority must, as a rule, communicate the grounds on which it intends to base its decision and provide that person with an opportunity to express their views within the prescribed period [9].

On the other hand, persons directly or indirectly involved in the completion of customs formalities or the performance of customs controls are required to provide the customs authorities with the necessary documents and information and to render any assistance required for the completion of the procedure or the performance of the control. A person lodging a customs declaration, notification or application is responsible for the accuracy and completeness of the information provided, the authenticity, accuracy and validity of the supporting documents, and compliance with the obligations arising from the relevant customs procedure [9].

The protection of participants' rights is ensured through the availability of legal remedies. An appeal against a first-instance decision of a customs authority may be lodged with the ministry responsible for finance, while a second-instance decision may be challenged by initiating an administrative dispute before the competent court. As a rule, an appeal does not suspend the enforcement of the decision. However, the first-instance customs authority may suspend its enforcement, in whole or in part, where the evidence and facts presented indicate that the decision is contrary to customs legislation and that its enforcement could cause serious damage to the person concerned. Where the contested decision concerns the assessment of import or export duties, suspension is, as a rule, conditional upon the provision of an appropriate guarantee. No guarantee is required where providing one would impose a disproportionate burden or cause serious economic harm to the debtor [9].

The legal status of participants in customs proceedings therefore comprises both procedural rights and statutory obligations. The rights to information, representation, the opportunity to be heard and access to legal remedies contribute to the protection of the parties, while the obligation to provide accurate information and authentic supporting documents facilitates the lawful and efficient conduct of customs proceedings [9], [15].

It is particularly important to ensure that decisions are adopted within a reasonable time and to prevent prolonged legal uncertainty in customs matters. An illustrative example from the case law of the Constitutional Court is Decision Už-3097/2016, concerning the post-clearance assessment of a customs liability imposed on a sole proprietorship. In 2008, the Kragujevac Customs Office amended the information contained in a customs declaration and ordered the importer to pay an additional amount of customs debt. The importer appealed against that decision,

but the second-instance administrative authority did not decide on the appeal until more than one year later. Following the initiation of an administrative dispute, the Administrative Court took more than four years to deliver its first judgment, by which it annulled the second-instance decision and remitted the case for reconsideration [16].

The proceedings lasted approximately six and a half years, although the Constitutional Court found that neither the facts of the case nor the legal issues involved were particularly complex. The Court concluded that the excessive duration of the proceedings was primarily attributable to the conduct of the second-instance administrative authority and the Administrative Court. At the same time, it took into account the fact that the applicant had not used the procedural remedies available in cases of administrative silence, which could have contributed to the more expeditious completion of the proceedings. Notwithstanding that circumstance, the Constitutional Court upheld the constitutional appeal in the part concerning the duration of the proceedings, found a violation of the right to a trial within a reasonable time, and awarded the applicant EUR 500 in compensation for non-pecuniary damage [16].

This case demonstrates that the formal availability of an appeal and the possibility of initiating an administrative dispute are insufficient if decisions on those remedies are not taken within a reasonable time. Prolonged uncertainty concerning the amount of a customs liability may seriously affect the business operations of an economic operator. Improvements to customs proceedings should therefore include more efficient second-instance decision-making, more consistent compliance with and monitoring of statutory time limits, and the proper and complete establishment of the relevant facts in order to reduce the need for cases to be remitted for reconsideration. Such improvements would bring domestic practice closer to European standards of effective legal protection, legal certainty and good administration [16], [17].

LIABILITY FOR VIOLATIONS OF CUSTOMS REGULATIONS

Violations of customs regulations may constitute either a misdemeanour or a criminal offence, depending on whether the conduct in question fulfils the statutory elements of a particular misdemeanour or criminal offence [9], [18], [19]. The Customs Law prescribes specific customs misdemeanours, while the Law on Misdemeanours regulates the concept of a misdemeanour, the general conditions for misdemeanour liability, the system of misdemeanour sanctions, and the rules governing misdemeanour proceedings [9], [18]. Natural persons, entrepreneurs, legal entities, and responsible persons within legal entities may be held liable for customs misdemeanours [9], [18].

Customs misdemeanours include, inter alia, failure to declare goods brought into or taken out of the customs territory of the Republic of Serbia, the provision of inaccurate or false information, the submission of false or unreliable documents, the removal of goods from customs supervision, failure to fulfil obligations arising from special customs procedures, and the import or export of goods in breach of the prescribed prohibitions and restrictions. These misdemeanours are punishable by fines, the amount of which depends on the type of misdemeanour, the status of the offender and, in certain cases, the value of the goods constituting the subject matter of the misdemeanour [9], [18].

In addition to fines, the Customs Law provides for protective measures. Pursuant to Article 271, goods constituting the subject matter of a misdemeanour referred to in Article 265 of the Customs Law shall be confiscated, even if they are not owned by the offender. Such goods shall be temporarily retained and remain under customs supervision until the completion of the misdemeanour proceedings. Where the goods cannot be found or cannot be confiscated for any other reason, the offender shall pay their value, as determined in accordance with the Customs Law, and separate proceedings shall be instituted for the collection of the duties and charges payable upon the import or export of the goods [9].

Under the specific conditions prescribed by law, a means of transport used to carry goods constituting the subject matter of a misdemeanour under Article 265 of the Customs Law shall also be confiscated. Such a means of transport shall be confiscated if the value of the goods exceeds one third of its value and its owner knew or could have known that it would be used to transport goods constituting the subject matter of a misdemeanour. Irrespective of the respective value of the

goods and the means of transport, the latter shall be confiscated if it has been specially constructed, adapted, modified, or otherwise adjusted for the purpose of concealing goods [9].

An illustrative case occurred on 23 February 2026 at the Preševo border crossing. During the inspection of a vehicle leaving Serbia, customs officers discovered an undeclared collection of valuables and numismatic items estimated to be worth more than EUR 30,000. The discovered items included gold jewellery, 186 silver coins dating from different periods, 60 silver rings, 37 used watches, and a pearl necklace. Customs officers also discovered 1,250 cannabis seeds, as well as smaller quantities of amphetamine and ecstasy, which were handed over to the police and the public prosecutor's office for further action. According to the Customs Administration, the competent misdemeanour court ordered the permanent confiscation of the undeclared goods and the vehicle, while the driver was fined [20].

This case demonstrates that a single factual event may disclose indications of both a customs misdemeanour and a criminal offence. Failure to declare the valuables and numismatic items may constitute a customs misdemeanour, while the discovery of amphetamine and ecstasy may indicate that the statutory elements of a criminal offence have also been fulfilled. Whether a criminal offence has been committed must be determined by the police, the public prosecutor's office, and the competent court in the appropriate criminal proceedings. However, the discovery of different categories of undeclared or prohibited goods during the same inspection does not automatically establish both misdemeanour and criminal liability. The legal classification of each act depends on the established facts, the nature and quantity of the discovered items, the manner in which they were transported, the offender's culpability, and the fulfilment of all statutory elements of the relevant punishable offence [9], [18], [19].

More serious forms of unlawful conduct may constitute the criminal offence of smuggling. Under Article 236 of the Criminal Code, this offence is committed, inter alia, by anyone who engages in transporting goods across the customs line while evading customs supervision measures or who, while evading such measures, transports goods across the customs line while armed, as a member of a group, or by using force or threats. The offence also encompasses certain forms of selling, distributing, and concealing goods that have not been cleared through customs, as well as the organisation of a network of resellers or intermediaries. In addition to imprisonment and a fine, the Criminal Code provides for the confiscation of the goods and, under the conditions prescribed by law, of the means of transport or other means used to commit the criminal offence [19].

The distinction between a customs misdemeanour and a criminal offence must be based on the statutory elements of the conduct in question, with consistent application of the principles of legality, proportionality, legal certainty, and the individual assessment of liability. It is particularly important to determine whether the conduct identified in connection with a single incident consists of separate acts fulfilling the statutory elements of different punishable offences or constitutes the same punishable conduct.

Where legally and factually distinct acts fulfil the statutory elements of different punishable offences, they may, in principle, give rise to separate misdemeanour and criminal proceedings. Nevertheless, the ne bis in idem principle must be respected. Pursuant to Article 8 of the Law on Misdemeanours, misdemeanour proceedings may not be instituted against a person who has been found guilty by a final judgment in criminal proceedings of a criminal offence that also encompasses the elements of the misdemeanour in question. If such misdemeanour proceedings have already been instituted or are pending, they may not be continued or completed [18]. The proper distinction between misdemeanour and criminal liability is important for protecting the financial interests of the state, effectively combating smuggling and safeguarding the procedural rights of persons against whom proceedings are conducted.

AREAS FOR FURTHER IMPROVEMENT AND HARMONISATION WITH EU LAW

An important direction for further reform is the continuous professional development of customs officers, the strengthening of the administrative and technical capacities of the Customs Administration, and improved cooperation with other state authorities and economic operators. In its 2025 Serbia Report, the European Commission assessed that Serbia has a good level of preparation in the area of the customs union, but that it made only limited progress. The

Commission identified the integration of risk management into all customs procedures, the further development of the national customs IT system to enable interconnection and interoperability with the EU electronic customs environment, and the upgrading of the national component of the New Computerised Transit System (NCTS) to Phase 6 as key priorities [21]. Their implementation would contribute to greater legal certainty, more effective customs controls and Serbia's fuller integration into the customs system of the European Union.

It is also necessary to ensure consistent practice among all organisational units of the Customs Administration, more rigorous observance of the parties' right to be heard, and the adoption of better-reasoned customs decisions. Particular attention should be paid to improving the effectiveness of legal remedies, especially by reducing the duration of appeal proceedings and ensuring the clear and consistent application of the conditions under which the enforcement of a customs decision may be suspended. The publication of administrative guidelines and relevant administrative practice could further contribute to the transparency, consistency and predictability of decision-making.

In addition to legislative alignment, the further development of the customs system should focus on the comprehensive digitalisation of customs procedures, more effective data exchange between competent authorities, and the reduction of the administrative burden imposed on economic operators. Particular attention should be given to strengthening the risk management system, further developing the Authorised Economic Operator programme and expanding the use of simplified customs procedures. These measures would enable customs controls to focus on high-risk consignments while facilitating legitimate trade and accelerating the movement of goods.

The development of a modern customs system requires more than the replacement of traditional procedures with electronic tools. Customs authorities must simultaneously facilitate the lawful movement of goods and apply controls necessary to protect fiscal interests, public health and security. This task has become increasingly complex due to changes in global trade, the expansion of digital commerce and the effects of geopolitical tensions and rapidly changing tariff measures. Accordingly, further reform should promote adaptable risk-based controls and encourage economic operators to strengthen their internal compliance procedures. Such an approach could improve the effectiveness of customs supervision without creating unnecessary obstacles for businesses that consistently comply with customs regulations [22].

Further reform should also strengthen the transparency and accountability of customs authorities. Economic operators should have access to clear, timely and consistent guidance on the application of customs legislation. At the same time, effective internal control and anti-corruption mechanisms should be developed, accompanied by the consistent application of the principles of legality, proportionality, legal certainty and good administration. The uniform application of customs legislation and the predictability of customs decisions are particularly important for protecting the legitimate expectations of participants and strengthening confidence in the Customs Administration.

CONCLUSION

The analysis indicates that the principal challenge facing Serbia's customs system no longer lies solely in insufficient normative alignment with EU law, but in the gap between formally adopted legal standards and their practical implementation. Consequently, further reform should not be limited to the transposition of additional EU rules; it should also encompass the development of consistent administrative practice, improvements in the quality of customs decisions, more effective legal protection, and consistent respect for the rights of participants in customs proceedings. Only when normative harmonisation is accompanied by adequate institutional capacity and predictable conduct on the part of customs authorities can a proper balance be achieved between effective customs control, protection of the public interest, and the unhindered conduct of lawful international trade.

Ultimately, the success of customs reform should not be assessed solely on the basis of the formal alignment of Serbian legislation with the EU acquis, but also in light of its effective, consistent and uniform implementation in practice. Shorter proceedings, properly reasoned decisions, effective legal remedies, predictable administrative practice and the efficient facilitation

of international trade should therefore serve as the principal indicators of progress. The proper distinction between customs misdemeanours and criminal offences, together with consistent observance of the ne bis in idem principle, is also essential for effective enforcement and the protection of the procedural rights of the persons concerned. Achieving these objectives would contribute to the establishment of a modern customs system capable of protecting the fiscal and security interests of the state while simultaneously safeguarding the rights of participants in customs proceedings.

DECLARATIONS OF INTEREST STATEMENT

The authors affirm that there are no conflicts of interest to declare in relation to the research presented in this paper.

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