

# Customs procedures used in trade

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**Abstract.** An important issue related to the international exchange of goods is the legal norms related to customs issues. In this area, customs procedures are important issues. The is deals with the problem of legal regulations on the application of customs procedures in international trade. The article deals with the issue of customs procedures applied to the issue of the introduction of goods into the customs territory of the European Union. The considerations are illustrated on the example of one of the member countries of the European Union. Classifications and characteristics of customs procedures are presented. In order to illustrate the considerations presented in the work, the process of transportation of goods from one of the member countries of the European Union to Singapore was analyzed in terms of the selection of the customs procedure. The article also presents examples of events and factors causing disruptions in transportation processes, which not only translate into transportation and trade costs, but also can affect potential disruptions in supply chains.

## 1 Introduction

Trade between countries in the framework of international economic relations is part of the socio-economic policy of countries.

An example of formal-legal solutions in the area of international trade exchange using road transport is the TIR carnet (from French Transport International Routier). It is an international transit customs document. One of the objectives of this solution is to reduce the time for customs clearance at the borders of countries, and thus reduce transportation time. In addition, the use of a TIR carnet gives the opportunity to reduce the total cost of the entire transportation process. The TIR Convention gives the opportunity to dispense with the collection by the transit customs authorities of additional securities or guarantees for possible customs and tax duties. When goods enter the customs territory without the use of a TIR carnet, the obligation to pay customs duties arises.

An element inseparable from international trade is transportation. Without effectively implemented transportation processes, trade in goods and services cannot be carried out efficiently and safely. Any disruption in transportation processes not only translates into the cost of trade but also into potential disruptions in supply chains.

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An example of random events causing global disruption on a massive scale in supply chains and many problems in international transport and freight exchange was the outbreak of the SARS-CoV-2 coronavirus pandemic. On March 4, 2020, the first case of SARS-CoV-2 coronavirus infection was reported in Poland. The effects of the COVID-19 pandemic in terms of transport issues can be considered on a global scale as well as on a local one covering individual countries, regions or agglomerations. Disturbances in transport processes also concern the issue of passenger transport, including public transport systems [1].

The efficiency of transport processes, on-time delivery of goods, transport time, transport safety, etc. is affected by a whole range of factors, including those of a random nature. These include such factors as the rationality of the implemented processes of operation of the transport means used [2-4], damage to the transport means [2-5], the models used to evaluate and analyze the implemented processes [6-9], the operation strategies used [4, 7, 9-11], the lubricants used and their replacement schedules [10-11] and others. The efficiency of the operation of transportation systems and the technical facilities used in these systems can be analyzed like other service delivery systems in economic and technical terms [3-7]. Assessment, analysis and forecasting of the state and efficiency in transportation systems are related to the problem of mathematical modeling of the processes of operation of technical objects, implemented in this class of systems [2, 5-8, 12]. Due to the random nature of changes in the states of technical objects, stochastic processes are commonly used to model the processes and systems of operation [2, 6-8, 12].

For the determination of values and analysis of technical and economic measures of technical objects in use in complex technical systems, including transportation systems, it is necessary to acquire and process operational information. For this purpose, it is necessary to carry out research in the actual system of operation of technical objects [3, 5, 10-13]. The efficiency of the enterprise, measured by economic results, is directly influenced both by the downtime of technological equipment caused by emergency damage to its components and by scheduled maintenance and restoration of service potential [3-4].

An important issue related to the international exchange of goods is the legal norms related to customs issues. In this area, customs procedures are important issues.

## **2 European Union customs procedures**

The customs policy conducted is a separate area under the competence of the European Union (EU) on the basis of the Treaty on the Functioning of the European Union TFEU, and since December 1, 2009 renamed as the Treaty of the European Community TEC. This document regulates the operation of the customs union for trade in goods, the suspension of customs duties and all accompanying charges for trade between member states, and the setting of customs duties and accompanying charges for transactions with third countries. In addition, it regulates the issue of quantitative restrictions on the import and export of goods in the transaction of member countries [13].

Customs procedures are closely related to customs laws. Customs laws are the laws and obligations that are imposed on those who export goods from the European Union area. Customs law also regulates the powers and duties of customs authorities. The current governing document of customs law is the EU Customs Code (UCC), which became effective on 30.10.2013 and replaced the Community Customs Code, which was previously in force. The UCC is applied in Poland by virtue of the issued Regulation of the European Parliament and of the Council No. 952/2013 of October 9, 2013. Most of the regulations became effective on May 1, 2016. In addition, a number of regulations on the circulation of goods in the international arena such as conventions and international agreements concluded between countries to facilitate the exchange of goods are also in force.

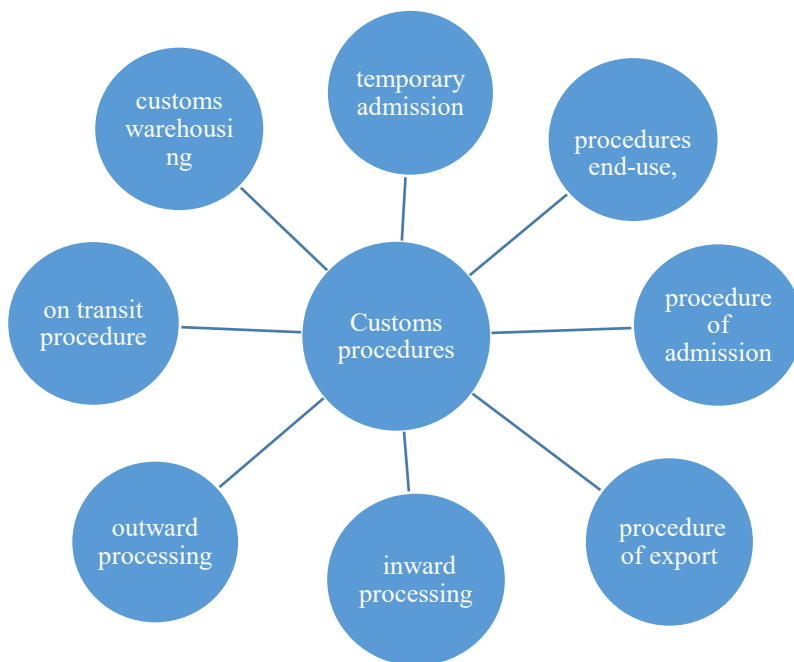
In Poland, the amendment of the Community Customs Code has resulted in the need to amend the provisions of the customs law. The Sejm of the Republic of Poland enacted on June 22, 2016, the amendment of the provision in the customs law [14-16]. As of January 1, 2023, regulations in accordance with the Announcement of the Speaker of the Parliament and Senate of the Republic of Poland dated September 5, 2022 are in force in Poland.

Customs procedures defined as a way of trading goods abroad shaped by law. In order for goods to be subject to any procedure they must first be declared for circulation.

A customs declaration is a formality by which the declarant expresses in a certain form and a certain way his intention to place goods under a specific customs procedure. The issue of making customs declarations is regulated by the Regulation of the Minister of Finance of September 8, 2016 on customs declarations. The Customs Code distinguishes the following forms of customs declarations [17]:

- in writing,
- using electronic data processing techniques (with the approval of the director of the customs office),
- orally - only for selected groups of goods, while the will to place goods under the procedure must be sufficiently expressed.

The current European Union customs law distinguishes several types of customs procedures. The division of customs procedures is shown in Fig.1.



**Fig.1** Division of customs procedures [18].

The customs status of goods plays an important role in EU customs law. It allows the classification of goods in EU trade with third countries for EU or non-EU goods. The correct process of classifying goods can be likened to a correct diagnosis of the system. If the customs status of a commodity is assigned properly, it is as if we have correctly diagnosed the object under examination. The EU status of the goods is considered to be goods fully obtained/produced within the EU without the use of elements from third countries or an area

outside the EU. The second group of goods with EU status are goods brought into the customs territory of the EU using the release procedure originating from outside the EU and third countries. On the other hand, goods with non-EU status are considered to be goods without or without EU status [19]. Unfortunately, it happens that when organizing the processes of shipment of goods, a wrongly made process of determining their customs status contributes to complications at further stages of the implemented shipment for a given commodity.

Based on an analysis of customs regulations, it can be said that the procedure of admission and the procedure of export can be considered as the basic customs procedures. The admission procedure is commonly referred to as Import of goods. The use of this procedure obliges to meet several conditions. Under this procedure, there is a change of customs status, which can be applied to non-EU goods that have been acquired for the purpose of placing them on the market of the European Union, or they will be acquired for personal use or consumption [24]. One of these is the collection of any import duties and the collection, where appropriate, of other duties obligated under the regulations. In addition, it is necessary to handle any formalities that are required when importing the goods, and apply rules and restrictions and trade policy measures if they were not applicable at an earlier stage. Non-EU goods, included in the procedure for release and entered directly from the areas of third countries. They can also be placed on the market if they are in the EU customs territory and subject to instruments that do not contribute to a change in customs status. Goods entered under the procedure of release for circulation in accordance with the principle of customs union are subject to free trade of goods in the customs territory of the European Union. Completion of the release procedure can be considered at the time of obtaining the ZC299 message, which from May 1, 2019 gives the new buyer the opportunity to continue selling the goods [19-20].

The second most common procedure is the export procedure, commonly referred to as export. It applies when goods are taken out of the EU and out of its customs territory. Note that any goods placed under the export procedure are placed under customs supervision until they are actually brought out of the EU customs territory. Note that the export procedure cannot be applied if the goods have been placed under the outward processing procedure at an early stage, or on the sale of goods imported without VAT or excise duties incurred. In addition, the export procedure cannot be used for a group of goods that are to remain out of the customs territory of the EU if this will be the final form of the end-use procedure. Another group of goods for which the export procedure cannot be applied is goods that are stocks of a ship or aircraft regardless of the destination of the ship if these stocks have been documented or goods under the transit procedure. The last group of goods that can not be placed under this procedure is goods intended for temporary transport out of the EU customs territory if it is directly between the places and it The correct conduct of customs procedures for export results in the loss of the EU customs status of the exported goods. Certification of the completion and closure of the customs procedure of export is the IE599 message. Note that the message received is not always a confirmation of the export of goods out of the EU customs territory. The document may also contain a note of refusal to allow the goods to be brought out of the customs territory of the EU [19].

### **3 Special customs procedures**

Another group of customs procedures are special procedures. includes 4 types and they are Which are devidet on transit procedure, customs warehousing, temporary admission and end-use, and inward and outward processing. The procedure used when organizing transport, we can have the EU transit procedure, that is, the transport of cargo from a non-EU member country to an EU member country and vice versa regulated by Articles 225-236 of the UCC.

The transit procedure begins at the customs office of departure. It ends when the goods and the TAD (Transit Accompanying Document) are presented at the customs office of destination in accordance with the rules of common transit. Any goods you wish to bring into the country under a transit procedure will require the buyer or seller to pay customs duties and other fees. These fees also apply if the transport procedure concerns transit, i.e. only the passage of cargo through the territory of a given country. On the other hand, if the conditions for incurring fees and taxes are met, these charges can be refunded when the goods leave the territory of the country. The transit procedure gives us the opportunity to transport the goods through the territory of a given country without incurring costs related to customs administration. As a result, customs formalities are carried out in the last country of destination once. Transit within the EU allows participants in the purchase-sale process to carry out customs formalities of transportation in transit from the point of entry into the EU to the destination, where the customs and tax payments made can be paid at the end of the transportation process, which are compatible with the local customs and tax laws for the transaction. After these operations, the goods can be put back through another customs procedure and released for sale. With transit procedures, it is also possible to carry out a suspended customs procedure under which non-EU goods are placed under a transit procedure and then re-export from the EU customs territory [13].

There are two types of common transit procedure, the use of which depends on the status of the movement of goods. The first type is the T1 procedure, the so-called external transit process. Using this procedure, import duties and other charges are suspended until the goods are delivered to their destination within the Union. We can also apply it in the situation of export of Union goods from the customs territory of the Uedo state of common transit. The second case that allows the application of the T1 procedure is the transport of goods through the territory of the common transit state, while after the export of goods the transit procedure applies. It applies in the situation of the movement of goods with non-EU status. On the other hand, the use of the T2-procedure of internal transit is used for the movement of goods with customs Union status. The transport must take place from one place in the EU customs territory to another country in the EU customs territory via a country/area outside the EU customs territory without any change in the customs status of the transported goods. This procedure also applies when we move goods from an EU country to a common transit country where the export procedure takes place there. Note that the T2 procedure does not apply to transport carried out entirely by sea and air. There is also a third case for EU internal transit T2F, which applies to goods with EU status when they are moved from a special tax area to another part of the EU customs territory that is not a special tax area. The second case in which it is used is for transport that ends in an area outside the EU where the goods entered the EU customs territory. In addition to the transit procedure, the KARNET TIR, the ATA carnet, the Rhine manifest, the NATO procedure and the postal consignment procedure are also used [21].

Another group of special procedures is the customs warehousing procedure, which is regulated by Articles 237-249 of the UCC, taking into account free zones of Article 210 of the UCC [14]. This procedure allows for the suspension of costs incurred for customs duties and taxes in the process of importing non-EU goods before they are released into the customs territory of the European Union. For non-EU goods under this procedure, which should not be dutiable, a so-called customs debt arises, for which the customs authorities require securities for tax and customs costs that may arise. At the customs warehousing stage, there is no need to pay the potential customs debt. In addition, customs warehousing can be part of the process of re-export, i.e. bringing goods from third-country areas for re-export. In this situation, when the goods do not gain commoditization, there is no cost for customs duties and taxes. An important determinant of this procedure is that the goods covered by this procedure are not limited in time. Unfortunately, the condition is that these goods must not

undergo any process to change their characteristics, even less if this would result in a change in the classification of the customs code (CN). Only with the approval of the customs authorities may they undergo operations to prepare them for further distribution or resale. The transport of goods under this procedure can be organized in a situation as between other storage areas, which are designated in the authorization for this customs warehousing, from the storage places to the customs offices listed in the authorization or the office of entry, if they are authorized for the process of release for further circulation of cargo for another customs procedure or until the issuance of a customs declaration for re-export for the closure of storage procedures. The last situation concerns the movement of goods from the customs office of entry to the storage area [13]. In special cases, it is permitted to move goods that have been placed under the customs warehousing procedure between different locations within the customs territory of the EU. This movement can take place for three cases. The first situation concerns the transport of goods between different storage places, which have been designated on the permit for the storage procedure. The second case concerns the transport of goods from the customs office of entry to the area of the storage location. The last permitted situation concerns the transport of goods from the storage places to the customs office of exit or the customs office designated on the warehouse permit, which is authorized to admit the goods to a new customs procedure, or to receive a return transport declaration to close the customs warehousing procedure [22].

The temporary admission procedure is another type of customs procedure used under the UCC. It is used for goods with non-EU status imported under the prohibition of interference with the properties of the goods, but repair or maintenance operations are allowed. This procedure can be applied in two cases. The first is for total duty exemption, while the second is for partial duty exemption. When there is a total exemption from customs duties, customs and other duties do not arise, except for the entry of goods into the EU customs territory. As for partial duty exemption, non-EU goods that will be subjected to changes in the nature of these goods by subjecting them to exploitation tests are eligible.[13]. In order to simplify formalities for temporary customs clearance, the ATA carnet and CPD carnet are used. The ATA carnet is applicable to the temporary transport of goods between countries that are parties to the signed ATA Convention, or the Istanbul Convention. The application of this carnet takes place only for imported goods under the temporary procedure with full exemption from import duties. The CPD carnet, on the other hand, is applicable for the temporary transportation of means of transport between countries that are parties to the two customs conventions on the carriage of road vehicles and the Istanbul Convention. On the other hand, for the end-use procedure used only with the approval of the customs authorities, goods are covered that can be put on the market without incurring the cost of paying customs duties at a reduced rate of duty. They are under customs supervision until their final destination, export, destruction and other consumption. This procedure applied in terms of preferential tariff treatment. In addition, it applies to non-tariff measures, which affect import tariff rates. It does not apply automatically, but only in situations that have been provided for in EU or national legislation, such as agricultural products, or anti-dumping. The procedure ends when the cargo is transferred to the specified end-use, or when the period of extended customs supervision expires [9, 13, 16, 23].

The last procedure in the group of special procedures is the processing procedure for inward processing and outward processing. The provisions governing these procedures are discussed in Articles 256-263 of the UCC. When importing goods into the customs territory of the European Union under the processing procedure for non-EU goods, it is possible to subject them to processing and export out of the customs territory or release into the customs territory. Both forms of the processing procedure can be applied after obtaining the appropriate authorization from the head of the customs and revenue office competent for the place where part of the processing will be carried out or where the applicant's main accounts



are available. The first form is the inward processing procedure [24]. Goods taken under the inward processing procedure can be subjected to goods processing such as assembling, assembling or installing them in other goods. In addition, they can be processed, destroyed and repaired, including refurbishment. Processing also includes the possibility of using goods that are not part of the processed products, but enable or assist in their manufacture, even when they are fully/partially used in the process. No import duties are incurred on goods under this procedure until they are exported as processed goods outside the customs union. The application of this procedure obliges to keep records of the necessary data on the processing carried out, so that the customs office can exercise control over the inward processing procedure. This information mainly relates to the shipment of goods, the nature of the operations carried out and the customs status. The outward processing procedure, on the other hand, allows EU goods to be temporarily exported out of the European Union to undergo processing without being re-imported after processing. In addition, the goods may be released with partial or full exemption from the duties generated by the importation of the goods [25].

## 4 Case study

In order to illustrate the considerations, the process of transportation of goods organized from one of the EU countries to Singapore was analyzed in terms of customs procedures.

In order to apply an appropriate and effective customs procedure for the analyzed case of international trade, it would be necessary to analyze all aspects related to this process. Including with the characteristics of the goods to be delivered to the customer, their origin, that is, the status of the goods. In addition, it would be necessary to consider under what conditions the transport is to take place with reference to the Incoterms conditions current as of 2023, since the terms of trade impose their obligations on the participants in the transport process and may eliminate the use of a specific customs procedure. When transport is organized, for example, from Poland to Singapore, which is not an EU member country, it is necessary to apply the customs clearance procedure. The origin of the goods is important in this case. If the goods were produced on the territory of Poland, we can apply a preferential 0% Vat rate for the transaction of sale of goods, thanks to which the exporter, i.e. a company from Poland, will not incur tax charges, if in the next settlement month it presents to the tax office in the tax return a document confirming the export of goods, i.e. Message IE599. To qualify for a lower or zero preferential tariff under the EU-Singapore FTA, a product must originate in the EU or Singapore. Such a product is considered to be products wholly obtained in the EU or Singapore, or manufactured in the EU or Singapore using non-originating materials and meeting the product-specific rules. Note that despite the changes, the EU still applies tariffs on some products including some fish products i.e. Tilapia, processed agriculture products or chemically pure sweet corn and fructose.

The second issue of importance in this process is that Singapore has signed a Free Trade Agreement (EUSFTA) with the EU, which came into force on November 21, 2019. With this agreement, Singapore is obliged to import goods exported from EU territories duty-free. The advantage of this agreement is increased market access due to the removal of official procedures i.e. re-testing conducted for certain products. Unfortunately, products originating in the EU or Singapore must be transported from the EU to Singapore (and vice versa) without further processing in the third country. Only certain activities are allowed in third countries if they will be done under customs supervision. These activities include adding or affixing marks, labels, stamps or any documentation to ensure compliance with specific national requirements of the importing country, preserving products in good conditions, storing or splitting shipments [26].

The EUSFTA provides customs procedures to facilitate trade and reduce costs for businesses. To strengthen supply chain security, it is envisioned that the EU and Singapore will enter into mutual recognition of trade partnership programs. As part of this, they will join the EU's Authorized Economic Operator Program.

During the implementation of the transport for the moment to carry out the transport from Poland to Singapore of plastic containers made of polypropylene with dimensions of 20.5x15.5x10.5cm with a capacity of 2 liters. Packed in sets of 2 pieces of the product, there are several aspects to consider. The first is the intended use. The goods are intended for food storage and qualified as household goods. The goods intended for shipment are shown in Fig.2.



**Fig.2** Set of food containers [30].

Assuming that we want to ship 24 pieces of retail in the first order to the customer, we need 12 sets for shipping. These goods will be packed in a 55x35x25cm cardboard box and the total weight with packaging will bring 7kg. Since the shipment weighs less than 30kg it is eligible for courier shipping. At the stage of ordering shipment, it is necessary to take into account the terms of delivery, where in this case the buyer wants the first shipment to be on DDP. It should be noted that in this case we indicate the place of delivery and it is the buyer's delivery warehouse in Singapore. Under the terms of delivery, as the exporter, we are obligated to arrange transportation and cover the cost of transportation. In addition, the exporter bears the risk for delivery to the designated address and is obliged to provide the sales documents in electronic or paper form to the buyer. In addition, the person exporting the goods is responsible for the goods until they are delivered to the designated delivery location, but is not required to take out insurance. The seller is also responsible for export clearance and the costs associated with it, as well as assisting with import clearance. In addition, the exporter is responsible for weighing and counting the goods before shipment and packing them. If the shipment is prepared, one should proceed to prepare the documentation. You should issue a commercial invoice in English with the value of the goods and the customs code number. Our goods according to the Combined Nomenclature are classified under CN code 3924-tableware, kitchenware, other household articles and hygienic or toilet articles made of plastics. A zero duty rate applies to goods under this customs code. In addition, it is a good idea to include information on the use of this product on the commercial invoice, so that during customs clearance there is no doubt about the applied tariff code. The question of the origin of the goods is an important element. The declaration of the origin of the goods is also worth placing on the invoice with the note, "The goods were produced in Poland. Goods of Polish origin." We can use the declaration of origin in this simplified form, because the company exporting the goods has AEO (Authorized Economic Operators)-status of an authorized entrepreneur. Unfortunately, it should be remembered that the certificate of origin issued on a separate document should also be prepared for shipment, as well as Packing list, which is a document in which will be described the exact specification



and method of loading of the shipped goods. At this stage, it is worth considering what mode of transportation will be performed and what customs procedure should be applied. Since the goods have the status of EU goods and the buyer is likely to want to sell the goods again, they will not be processed or returned the export procedure should be applied here. The most economical in terms of transport cost and delivery time is air transport. On average from Poland to Singapore the delivery time by air express takes up to 5 days by DHL courier. It is worth noting, that thanks to the FTA in this transaction there will be no duty fees, only the cost of performing export clearance and transportation.

## 5 Summary

The Thesis deals with the problem of legal regulations on the application of customs procedures in international trade. The considerations are illustrated on the example of one of the member countries of the European Union. Classifications and characteristics of customs procedures are presented. In the analyzed case, the issues of the choice of the procedure used for a particular transport were considered, and the issues of the obligations of the seller of the goods were discussed. In addition, attention was paid to the necessary documentation for the process and the aspects that influenced the use of the export procedure for the case.

The use of customs procedures by traders is dictated by the economic needs of conducting trade policies. The number and range of benefits provided by each of them make it possible to choose the best solution for a given transaction in trade around the world. An important consideration is whether a commodity can be covered by only one of the available procedures at a given time of consideration. Each procedure is designed to facilitate the process of trade between countries and reduce the time of the transportation process and the costs incurred.

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