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Customs handling and sustainable development of enterprises

INTRODUCTION

Environmental protection trends are noticeable throughout the business space, but they are of particular concern to entities operating in the international trade of goods. An expression of this trend is the sustainable development of companies, which is associated with the implementation of economic and social objectives by companies while caring for the environment. Such a development is determined by various factors, both internal and external. One such external determinant is customs clearance handling, and more specifically quality. This is because for participants of the international trade in goods, dealing with customs authorities is almost an everyday occurrence: every economic operator (importer or exporter) must complete formalities defined by customs regulations in the course of a given transaction. The handling of customs clearance encompasses a variety of services in the form of customs operations performed by various parties, including administrative customs services performed by customs authorities in connection with international trade in goods. The development of information technology has created many new opportunities for customs handling. Transferring selected elements of customs clearance from traditional processing to the model that takes advantage of modern information and communication technologies helps companies implement the idea of sustainable development.

The main aim of this paper is to present the essence of administrative processing in customs in the context of sustainable development of companies as well as to discuss its selected instruments of a pro-ecological nature, i.e. e-customs services. Therefore, to achieve this objective, the research hypothesis has been formulated as follows: The so-called “green” solutions for handling customs administrative

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procedures, being familiar with them and their practical application, not only influence the facilitation of export and import transactions, but can also stimulate the management of sustainable development of companies.

Mixed-methods research was conducted to achieve this goal. The research was based on descriptive and comparative analysis, preceded by a review of sources from the subject literature. Literature studies were used to recognise the theoretical background. The author used monographic methods along with an evaluation of the documents. Data were collected from both primary and secondary sources.

The paper includes a theoretical part, as well as a practical one, in which examples of e-customs services offered in customs handling and benefits resulting from their use are presented. The findings of the considerations of the paper are presented in the conclusion.

The problem of customs handling concerns a wide spectrum of regulations and solutions applied to economic operators doing business in the area of international trade, which, due to its complexity, exceeds the framework of the considerations presented. With this in view, the author consciously chose only those solutions which are pro-ecological in nature and encourage enterprises to implement the strategy of sustainable development. The subject area of the paper is topical and relevant. The state of research on the relationship between customs handling and sustainable development of enterprises has not been known to a wider audience. The conclusions presented here are substantive and cognitive in nature, thus constituting an attempt to address the existing research gap.

IMPORTANCE OF CUSTOMS HANDLING FOR SUSTAINABLE DEVELOPMENT OF ENTERPRISES

The concept of sustainable development means economically justified, socially acceptable, and environmentally friendly use of resources to sustain its development in the long term (Golinska, 2014, p. 17). The concept originally derived from forest management and was first introduced by Hans Carl von Carlowitz and referred to managing the forest in such a way that every tree that is cut down is replaced by a new seedling (Mazur-Wierzbicka, 2005). The term gained wide acceptance in the late 1980s when the World Commission on Environment and Development (WCED), in its publication, recognised that sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs (WCED, 1987). The concept of sustainable development is, therefore, a model of global civilisation development aimed at eliminating threats limiting the prospects for human development (Sadowski, 2003, p.13), which assumes that the continuation of the pattern of economic development based on extensive use of the environment

must lead to disaster on a global scale in the economic, ecological, and social spheres (Bohdanowicz, 2001, pp. 155–158). In the field of economic sciences, D. Pearce and R.K. Turner defined sustainable development as maximisation of net benefits from economic development, which protects and ensures the reproduction of utility and quality of natural resources in the long term (Pearce, Turner, 1990). An enterprise that is committed to all aspects of sustainable development is referred to as a sustainable enterprise. Sustainable enterprise development can be defined as: ‘achieving success today without compromising the needs of the future’ (Boudreau, Ramstad, 2005, pp. 129–130); ‘satisfying the needs of direct and indirect stakeholders of the company (...) without compromising its ability to satisfy the needs of future stakeholders’ (Dyllick, Hockerts, 2002, p. 131); “sustainable development that is consistent with environmental requirements and in which the needs of the present generation can be met without compromising the ability of future generations to meet their needs” (Doś, 2012). Sustainable development of a company exists when it cares for both its external environment so that its support capabilities are reproduced and increased, as well as actively takes care of its internal subsystems so that they are constantly sustained and increased (Mirski, 2015, p. 263). The sustainable development of the enterprise, identified with the green development of the economy, is a path of socio-economic development that more effectively realises the objectives of sustainable development. Attention is paid to the modernisation of production, leading to optimisation of processes, reduction of energy and materials, as well as to effective dialogue between entrepreneurs and state authorities (Gryga, 2016, p. 231).

The modern point of view of sustainable development allows economic operators to see how important for the enterprise is the overall quality of functioning of the external environment, in particular its macro-environment, especially its economic, political, legislative, social, demographic, technological, and ecological dimensions (Mirski, 2015, p. 264). Another element of this environment is customs handling, to which enterprises participating in international trade are parties.

Customs handling includes various customs services which are part of broadly understood logistics services. According to E. Gołemska, a logistic service is a logistic product constituting a set of customer wishes and expectations (Gołemska, 1999, p. 231), among which she distinguishes: mass services (e.g. transport, education, insurance), personal services (banking, medical) and specialist services (e.g. legal, customs, architecture) (Gołemska, 1999, pp. 241–242). According to E. Gwardzińska, customs services include administrative customs services, which are performed by the customs administration, and customs services related to the clearance of goods, which can be carried out directly by the economic operator (they are not customs brokerage services) or a customs representative, becoming a customs brokerage service (Gwardzińska, 2018, p. 141). In a broad sense, a customs service is any customs formality performed in connection with international trade in goods by

economic operators before customs authorities, in accordance with applicable laws and regulations. The catalogue of customs services performed by customs authorities is very broad and is constantly expanding. It includes, among others, services in the area of handling and control of trade in goods and registration of entrepreneurs; the area of integrated handling of excise goods or in the area of collection of dues and settlements with the EU and the national budget (Świerczyńska, 2019, p. 187). The quality of customs handling requires a comprehensive approach and dynamic adaptation to the expectations of the business environment; it is determined by the adopted service standards and the level of their implementation. It should be treated as a commitment that customs services will ensure that the expectations set by entrepreneurs are fully met, including those resulting from their implementation of the concept of sustainable development. It is essential for entrepreneurs that the services correspond to the modern conditions of doing business in international trade in goods, which is also directly related to the requirements of sustainable development. This model is supported by the modern environment of international trade in goods associated with the electronic economy and the widespread use of modern information and communication technologies (ICT) in operations of companies and government institutions (Czyżowicz, 2009, p. 12). The main idea of creating and developing e-government is to enable citizens and entrepreneurs to make faster transactions by means of public services and more efficient processes of communicating with public organisations (Kaczorowska, 2008, p. 525). The catalogue of customs services contains tools that contribute to the streamline of procedures and thus perfectly fit the concepts of the 'green' office of sustainable enterprises. 'Green Office' is a form of environmental office management system based on the systematic introduction of pro-ecological functions of the office through measures such as the elimination of paper documents wherever possible; electronic document circulation; waste minimisation; promotion of modern technological solutions that are environmentally friendly, etc. Of course, it is indisputable that the main goal of introducing such solutions by customs authorities is, first and foremost, to facilitate business processes; nevertheless, their connection with the sustainable development of enterprises is not without significance.

E-CUSTOMS – BENEFITS FOR THE SUSTAINABLE DEVELOPMENT OF ENTERPRISES

Information technology plays a key role in reducing the negative impact on the environment, and its development has created numerous new opportunities for handling customs procedures of economic operators involved in international trade in goods. These possibilities are used by customs authorities and, in practice, they translate into concrete solutions.

According to the EU Customs Code, any exchange of information (i.e. declarations, requests, or decisions) between traders and customs, as well as the storage of this information, should be carried out using electronic data processing techniques (Regulation 952/2013, Article 6). The implementation of customs services based on the use of the potential of digital tools is in line with the concepts of sustainable development. The origins of e-facilitation in customs go back to 2003, when the Council, in its Resolution on creating a simple and paperless environment for customs and trade (Council Resolution of 5 December 2003, p.1), following the European Commission's Communication on a simple and paperless environment for customs and trade, called on the Commission to develop, in close cooperation with the Member States, a multi-annual strategic plan for the creation of coherent and interoperable electronic customs systems, the so-called paperless environment for customs. The document, called *Multi-Annual Strategic Plan* (MASP, 2004), was developed by the Commission and became the basis of computerisation for the European Customs Union. A key influence on the simplification of customs was the decision of the European Parliament and the Council to introduce a pan-European electronic customs service (Decision No. 70/2008/EC), which was made possible through the e-Customs programme. The concept of e-customs simplification in a broader context is intertwined with the e-Europe electronic system (European Commission, 2000), in particular, e-Government (Communication, 2003/452). The 2004 Decision of the European Parliament and the Council on the inter-operable delivery of pan-European e-Government services to public administrations, businesses and citizens stressed that the removal of barriers to electronic communication between public administrations and with businesses and citizens would contribute to improving the quality of the business environment in Europe while reducing administrative burdens and red tape (Decision 2004/387/EC).

The e-Customs initiative, which has been implemented by all member states since 2009, concerns a paperless environment for customs, and its aim is to create a legislative, organisational, and IT framework within the European customs union that will improve and enhance the friendliness of business services in the areas of customs, trade, and the security of international trade. In practical terms, this meant replacing paper-based customs procedures with electronic operations, i.e., sending information relating to customs clearance to the relevant customs authorities in electronic form (in the form of electronic customs declarations) and using IT systems to secure the collection of customs duties and to control the movement of goods to and from EU Member States.

It became a priority for customs authorities to employ information systems wherever possible. It has resulted in the emergence of 'e-services', which are defined as a new form of providing services via the Internet, from the moment

a company contacts the customer to present an offer, through ordering the service, its delivery, and contact with the customer after the service has been rendered (Dąbrowska, Janoś-Kresło, Wódkowski, 2009, p. 41). For Polish entrepreneurs, access to and use of e-services provided as part of customs services is enabled by the Customs Service Electronic Services Platform (PUESC). It is a service portal through which economic operators participating in trade in goods are required to fulfil customs and tax obligations. Information is exchanged primarily in the following areas: import, export, and transit of goods; trade in excise goods; transport of goods covered by the monitoring system and statistics of trade in goods between EU member states (Table 1).

Table 1. Selected e-Customs Services

e-Service	Description
<i>1</i>	<i>2</i>
e-Transit	The service within the NCTS2 IT system (Transit Control System – New Computerized Transit System) gives the possibility to submit transit procedure declarations and monitoring of transit operations.
e-Intrastat	This service is a part of AIS/INTRASTAT (Sub-system INTRASTAT of the Automatic Import System). It enables submission of INTRASTAT declarations (Intrastat is a system of statistics of trade in goods between Member States of the Union, which enables collection of data used for the provision of statistical information on exports and imports of goods within the Union).
e-Export	A service provided as part of the Automated Export System (AES). It allows for electronic handling of export operations – sending declarations and exchanging information between particular offices in the EU.
e-Status	It offers traders a possibility to confirm the EU customs status of goods.
e-ICS	A service within the AIS information system. It allows for electronic handling of import operations - submission of customs declarations.
e-Carriage	A service provided using the ECIP/SEAP system. It enables consignors, consignees, carriers and drivers to fulfil their obligation of declaring the transport of the so-called ‘sensitive’ goods to the electronic register, as well as completing and updating it.
e-Booking TRUCK	It allows international road transport operators to make reservations for border processing of exports (applies to selected customs offices).
e-BTI	It enables the comprehensive electronic handling of the application process for the issuance of binding tariff information (BTI) and the issuance of a BTI decision based on the application.
e-AEO	It offers an entrepreneur a way to electronically apply for an Authorised Economic Operator (AEO) permit and electronically communicate throughout the AEO permit issuance and management process (revocation, modification, suspension of the permit, and re-evaluation).

<i>1</i>	<i>2</i>
CDS	The Customs Decisions System (CDS) enables changing authorisations as well as supports the consultation process for each authorisation in force in more than one member state. Applications may concern, e.g. the use of simplifications for the determination of amounts representing a part of the customs value; the lodging of a comprehensive guarantee; the deferment of the payment of customs duties; the use of regular shipping services; the use of centralised clearance; customs self-service; the outward and inward processing procedure, the temporary admission procedure, the end-use procedure; the use of an electronic transport document as a customs declaration.
INF	The EU central system UCC INF SP is designed to handle electronic Information Sheets (INF) for special procedures. It provides the electronic exchange of information on the execution of special procedures between economic operators and customs authorities as well as between customs offices involved in the procedure (entry, closure, control, exit, etc.).
REX	The EU portal for REX applications (electronic application for registered exporter status).

Source: Based on the information available on the Customs Service Electronic Services Portal (PUESC).

Through PUESC, traders transfer information and documents, particularly declarations and electronic declarations. Currently, in almost all European Union countries, the electronic form has fully replaced the traditional way of submitting customs declarations (Table 2).

Table 2. Number of customs declarations in 2020 in European Union countries

Country	Number of customs declarations		Electronic declarations rate (%)
	Imports	Exports	
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
Austria	x	x	x
Belgium	7 808 106	10 508 225	100
Bulgaria	408 229	309 958	100
Croatia	284 878	279 527	100
Cyprus	108 829	32 994	99
Czech Republic	1 222 246	1 292 098	99
Denmark	1 724 170	1 514 005	100
Estonia	177 779	123 730	100
Finland	598 521	1 007 259	99
France	3 295 972	5 083 540	100
Germany	79 800 000	65 000 000	x
Greece	377 169	461 483	100
Italy	1 164 827	4 958 328	100

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
Ireland	1 034 585	373 114	100
Latvia	202 868	187 879	100
Lithuania	329 218	505 099	100
Luxembourg	210 420	207 294	100
Hungary	x	x	x
Malta	111 490	19 331	100
The Netherlands	2 882 058	6 996 721	100
Poland	5 610 397	8 193 829	100
Portugal	609 692	974 264	100
Romania	690 455	441 769	100
Slovenia	387 353	399 808	100
Slovakia	338 154	427 804	100
Spain	3 655 163	830 874	100
Sweden	3 837 783	3 815 698	100

Notes: x – no data.

Source: Author's own elaboration, based on (WCO, 2021, pp. 58–80).

Corporate sustainability means taking action to achieve a company's primary economic objective and complementing it with consideration of the social and environmental aspects of its operations. The implementation of "the financial objectives of the company must take into account social and environmental aspects as the main areas of sustainable development" (Trojanowski, 2015, p. 240). Offering customs e-services as part of customs handling is part of not only the environmental aspect, but also the economic aspect. The quality of customs services has an impact on the number of transaction costs incurred by businesses. Transaction costs include transaction expenses, often referred to as decision-making costs (Barro, 1997, p. 125). They include both *ex-post* costs (costs incurred before the transaction is concluded) and *ex-ante* costs (after the contract is concluded). They are influenced by a variety of factors, including the cost of customs clearance, which is an important part of customs handling. The possibility of using electronic services in customs processing allows for the reduction of transaction costs, e.g., in terms of the cost of access to information (free information on regulations, customs rates, etc.; efficient, safe and effective exchange of information with customs authorities, the cost of resources needed for operations, costs and time as a result of the paperless environment ("paper in case of failure", possibility to complete formalities using e-services from any place in the EU), the possibility of rational planning of deliveries and shipments, faster access to goods, earlier completion of operations, higher efficiency of customs clearance.

It is also worth noting that companies participating in international trade in goods are involved in supply chains. The international supply chain is a set of many cooperating elements: entrepreneurs (producer, exporter, forwarder, warehouse and storage facility operator, customs agent, carrier, importer), product streams, information, and financial resources that flow between them (Świerczyńska, 2017, p. 276). Most often, supply chain strategies are built, taking into account modern concepts of balanced development. The goal of a sustainable supply chain is to create, protect and grow long-term value for all stakeholders involved in the presence of products and services in the market (Sisco, Chorn, Pruzan-Jorgensen, 2010, p. 5). Applying sustainability principles to supply chains contributes to the long-term continuity of doing business with all stakeholder groups. Stakeholder relations are an important aspect of this, as they determine the shape and nature of sustainability in business. For supply chains managed with ecological strategies in mind, the term green supply chain is used. The green supply chain concept combines sustainability with logistics, marketing, and measurement practices. Green chains are facilitated by the progress in technology, and the benefits for the participants of such chains include: reduction of costs of operations of individual links of the chain, customer service costs, optimal use of resources in the entire supply chain, reduction of waste; increase in revenues of chain participants thanks to the creation of the green supply chain image – an environmentally responsible chain or strengthening the image of a responsible organisation in the supply chain. Implementation of modern technological solutions in customs handling allows for faster flow of goods in supply chains, and thus contributes to fulfilling one of the core objectives of the supply chain, which is to ensure an efficient flow of materials, products and services, starting from the place of origin of a given good and finishing with the end-user. In the ‘traditional customs handling’, inconvenience and time consumption of individual activities frequently caused numerous complications in the relationships between supply chain participants, e.g., in the form of delivery delays, additional costs, loss of trust of partners. Currently, the use of e-services has minimised such problems.

CONCLUSIONS

Companies involved in international trade operate in a rapidly changing reality. The complexity and dynamics of their environment, new areas of activity, new knowledge, new opportunities, combined with the existing conditions of doing business, form the basis of challenges for their existence and development. To meet these challenges, companies implement the concept of sustainable development. An important component of the sustainable development of

organisations is modern information technologies that affect the efficiency of business operations. The success of the implementation of the set goals is influenced by the strength of the external environment. A significant element of this environment for exporters and importers is the handling of customs procedures that they have to deal with in their day-to-day operations. The use of IT tools in customs allows for increased transparency of processes and tasks, evaluation of their progress, analysis of acquired data, and streamlining the flow of information between the company and the customs authority.

The main aim of this paper, which was to present the essence of administrative processing in customs in the context of sustainable development of companies, as well as discuss its selected instruments of a pro-ecological nature, has been achieved. The research hypothesis: 'Green' 'Green' solutions for handling customs administrative procedures, being familiar with them and their practical application, not only influence the facilitation of export and import transactions, but can also stimulate sustainable development of companies, has been positively verified. The electronic customs services offered to handle custom administrative procedures are evidence of a modern economy in which companies follow a path of sustainable development. They can be boldly described as pro-ecological 'green' solutions. Being familiar with them and their practical application have influence not only on facilitating export and import transactions, but can also stimulate sustainable development management of enterprises. Certainly, among entities participating in international trade, there are economic operators who consciously choose the path of sustainable development and, therefore, adjust their methods and are willing to bear the costs necessary to achieve sustainable development goals, and e-customs services offered as part of customs handling help them achieve these objectives. There are, however, also those for whom economic goals are most important and creating pro-ecological culture is associated primarily with incurring additional costs. For such companies, environmental responsibility is of the lowest priority; it is limited to complying with the necessary and imposed regulations and standards related to the environmental aspects of doing business. In the case of such entities, the obligation to use 'pro-environmental' customs handling solutions may contribute to raising environmental awareness and reflecting on the need to introduce other pro-ecological solutions in other areas of activity.

It is important that over the coming years, the development of e-services for customs handling is continued, thus contributing to an improvement of the quality of business services as a result of streamlining the procedures and shortening the time needed to complete the formalities, but also the implementation of other aspects, crucial from the point of view of sustainable development of not only enterprises, but also the entire economy. The consideration presented in this article is to be regarded as a starting point for a further in-depth analysis of the

indicated problem. The article does not mention, among others, the evaluation of entrepreneurs regarding the impact of customs e-services on the sustainable development of enterprises. Getting to know such opinions requires further detailed analyses and empirical research (questionnaires, possibly interviews).

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Summary

The aim of the paper is to present the essence of customs handling in the context of sustainable development of enterprises and to discuss its selected instruments of a pro-ecological nature, i.e., e-customs services. Thus, with a view to achieving this objective, the research hypothesis has been formulated as follows: the so-called pro-ecological solutions for handling customs administrative procedures, being familiar with them and their practical application, not only influence the facilitation of export and import transactions, but can also stimulate sustainable development management of enterprises. The article includes a theoretical part, as well as a practical one, in which examples of e-customs services offered in customs handling and benefits resulting from their use are indicated. The findings of the considerations of the paper are presented in the conclusion. The research was based on descriptive and comparative analysis, preceded by a review of sources from the subject literature.

In the author's opinion, transferring selected elements of customs handling from traditional processing to the model which takes advantage of modern information and communication technologies (ICT) helps companies to implement the idea of sustainable development. Information technologies play a key role in reducing the negative impact on the environment, and their development has created numerous new opportunities for customs handling, which are used by customs authorities with increasing success. It is important that over the coming years, the development of e-services for customs handling is continued, thus not only contributing to an improvement of the quality of business services but also the implementation of other aspects that are also crucial from the point of view of sustainable development of enterprises.

Keywords: sustainable development, customs handling, customs authorities, e-services, enterprise.

Obsługa celna a zrównoważony rozwój przedsiębiorstw

Streszczenie

Celem artykułu jest charakterystyka istoty obsługi celnej w kontekście zrównoważonego rozwoju przedsiębiorstw, a także omówienie jej wybranych instrumentów mających charakter proekologicznych rozwiązań, tj. e-usług celnych. Weryfikacji poddano hipotezę badawczą zakładającą, że tzw. proekologiczne rozwiązania w zakresie administracyjnej obsługi celnej, ich znajomość i praktyczne zastosowanie mają nie tylko wpływ na ułatwienie działalności w zakresie prowadzenia transakcji eksportowych i importowych, ale mogą także stymulować zarządzanie zrównoważonym rozwojem przedsiębiorstw. Artykuł obejmuje część teoretyczno-definicyjną, jak również praktyczną, w której wskazano przykłady e-usług celnych oferowanych w ramach obsługi celnej oraz korzyści płynące z ich stosowania. W podsumowaniu przedstawiono wnioski płynące z podjętych rozważań. W badaniach wykorzystano analizę opisowo-porównawczą, poprzedzoną przeglądem źródeł literaturowych.

Zdaniem Autora, przeniesienie wybranych procesów obsługi celnej z tradycyjnej płaszczyzny na płaszczyznę wykorzystującą technologię ICT (*Information and Communication Technologies*) powoduje poprawę jej efektywności, pomagając przedsiębiorstwom realizować cele zrównoważonego rozwoju. Technologie informatyczne odgrywają kluczową rolę w zmniejszaniu negatywnego wpływu na środowisko naturalne, a ich rozwój stworzył wiele nowych możliwości dla obsługi celnej, co jest z coraz większym powodzeniem wykorzystywane przez organy celne. Ważne jest, aby w najbliższych latach rozwój e-usług w ramach obsługi celnej był nadal kontynuowany, wpływając

tym samym pozytywnie nie tylko na podniesienie jakości usług biznesowych, ale także na realizację innych aspektów, w tym także tych istotnych z punktu widzenia zrównoważonego rozwoju przedsiębiorstw.

Słowa kluczowe: zrównoważony rozwój, obsługa celna, organy celne, e-usługi, przedsiębiorstwo.

JEL: M10, H83, O39.