

DIGITALIZATION OF CUSTOMS ACTIVITY IN ROMANIA: THE SUBSEQUENT CONTROL COMPONENT

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Abstract

The extensive process of digitalization of the Romanian customs administration also targeted the control and supervision activity, which it exercises in accordance with the functions and role assigned by European and national legislation. If other operational flows were also carried out through IT applications, customs control only involved completing a documentary procedure, on paper, without an electronic support tool. Therefore, the creation and implementation of a digital application, which allows the national customs institution to carry out this responsibility to modern standards, is a step forward in Romania's supervision of the international trade of the European Union. In our study, we aim to capture the content and functionalities of the application and to identify the effects generated on customs activity..

We used the descriptive research method and the analytical method in developing our study, to capture and explain the architecture of the subsequent digitalized customs control system, achieving the desired research objectives, namely reflecting the impact of the computerization of the flow on institutional efficiency, but also on the economic operators subject to controls, from the perspective of financial resources, time and logistical procedures required.

Keywords: *customs authority, customs control, customs supervision, control report, decision to regularize the situation*

Classification JEL: H83, F13, O33

1. Introduction

The theme of our analysis is topical, being integrated into the national and European project of digitalization of public administration, and the fundamental objective of the research is to capture the influences of process automation on the actors of the customs legal relationship. The study brings some elements of originality to the field, by deciphering the structural elements of the IT application dedicated to control, but also by the theoretical presentation of its impact and limits.

In the understanding of the European legislator, "customs controls mean specific acts carried out by the customs authorities for the purpose of ensuring compliance with customs legislation or other provisions governing the entry, exit, transit, movement, storage and final destination of goods moving between the customs territory of the Union and countries or territories outside this territory, as well as the residence and movement in the customs territory of the Union of non-Union goods and goods placed under the end-use procedure" [1].

"Customs supervision means the actions taken, in general, by the customs authorities to ensure compliance with customs regulations and, where appropriate, other provisions applicable to goods under customs supervision" [2].

Therefore, in summary, customs control and supervision represent a set of acts and actions carried out by the customs administration, in order to ensure that the subjects of customs legal relations comply with the provisions of the legislation specific to the field.

2. Architecture of the monitoring system of supervision and control activity

The Romanian Customs Authority exercises, according to the criterion of the moment in which it is carried out, all three types of control established by the science of finance:

- preventive, especially through pre-authorization audits;
- operative-current, at the time of carrying out customs formalities, especially through IT applications;
- subsequently, through procedures carried out after the completion of customs operations. Subsequent customs control involves the following successive stages:
- ✓ sending a control notice, 30 days before the start of the action for large taxpayers or persons holding Authorized Economic Operator (AEO) authorizations and 15 days for other persons;
- ✓ issuing the control order;
- ✓ starting the subsequent customs control, a moment that is recorded in the single control register;
- ✓ carrying out the subsequent customs control;
- ✓ drawing up control documents, which may be, as appropriate: control report; intermediate report; report of finding and sanctioning contraventions; decision to regularize the situation [3].

As previously mentioned, this procedure can currently be carried out electronically in the specific application of the customs administration, namely the Surveillance and Control Activity Monitoring System (SMASC).

The user accesses the application, enters the username and password and presses the "Login" button:



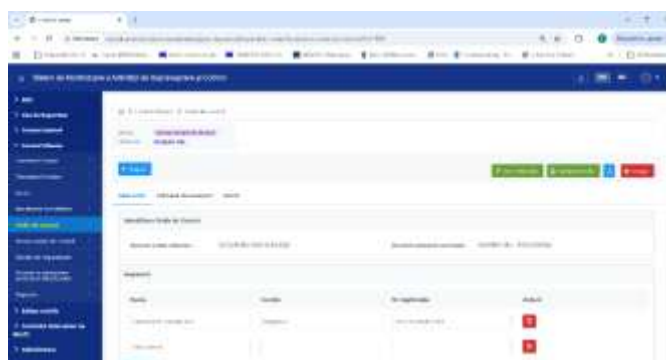
In the dedicated branch, after creating an activity, a control order can be generated:



The control command template can be edited in a text editor:



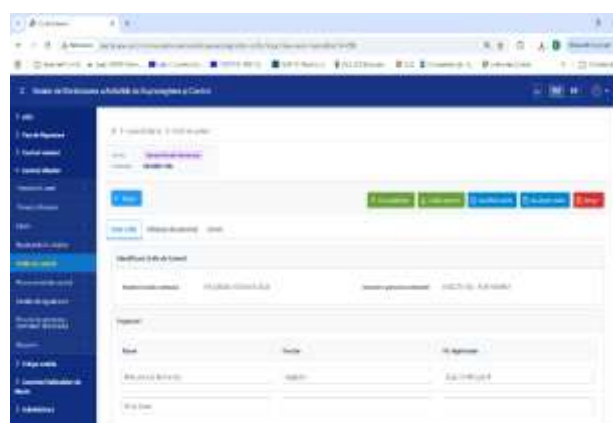
After completing the required fields, you can click the "Save order" button:



It is now submitted for signature to the higher hierarchical level, and after approval it appears in the following format:

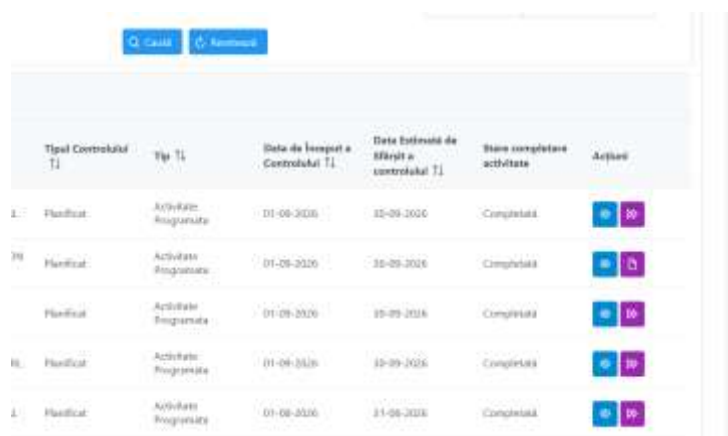


By using the "Finalize order" options, the document is issued, which is identified in the application as follows:



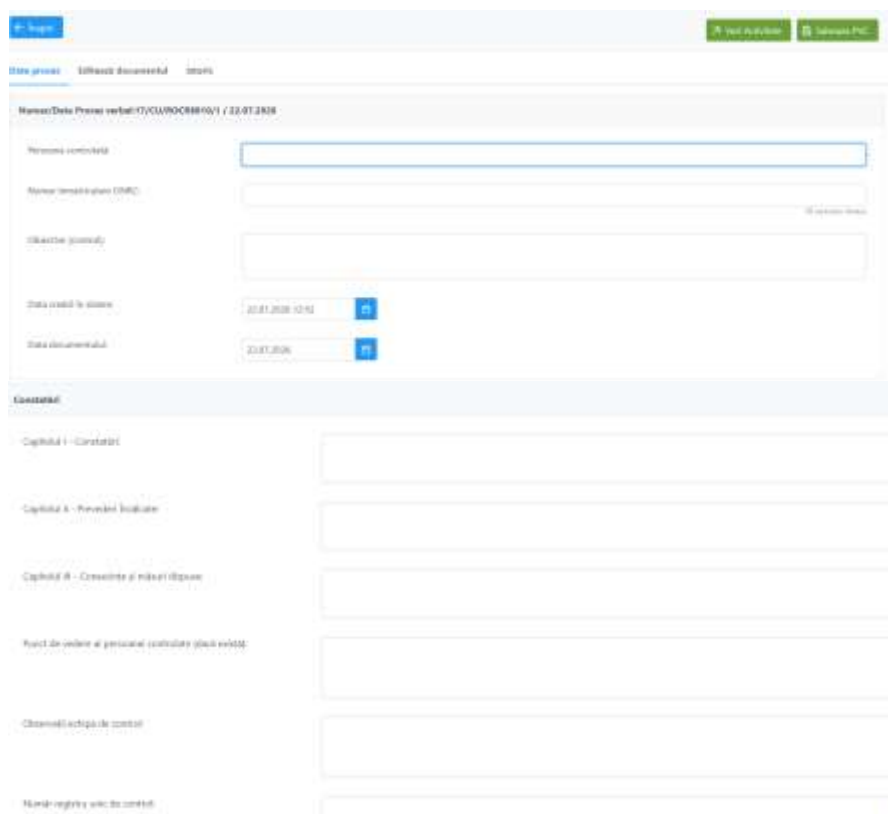
The control team starts the action on the date specified in the notice, presents the control order to the economic operator and records the start in the Single Control Register. After using the verification tools, methods and techniques stipulated by the relevant legislation in the field, it proceeds to issue the documents required by the identified state of affairs. Of these, the most important, from the perspective of their economic and legal effects, are the Control Report and the Decision to regularize the situation. Therefore, we will present, below, the computer algorithm for their creation.

Customs workers access the scheduled activities in the application and view the following interface:



	Tipul Controlului TI	Tip TI	Data de început a Controlului TI	Data sfârșit de sfârșit a controlului TI	Stare completare activitate	Acțiuni
1.	Planificat	Activitate Programată	01-08-2026	31-08-2026	Completat	 
2.	Planificat	Activitate Programată	01-08-2026	31-08-2026	Completat	 
	Planificat	Activitate Programată	01-08-2026	31-08-2026	Completat	 
3.	Planificat	Activitate Programată	01-08-2026	31-08-2026	Completat	 
4.	Planificat	Activitate Programată	01-08-2026	31-08-2026	Completat	 

Using the Create control report tab, the document fields are generated, into which the data related to the control action is downloaded:



Data proces **Data document** **Imprimare**

Numele/Data Proces verbal: TYCU/NOCH880/1 / 20.07.2026

Numele controlat:

Numele controlatorului (DNR): (DNR este obligatoriu)

Obiective procedur:

Data creării în sistem: 20.07.2026 12:42 

Data documentului: 20.07.2026 

Conținutul

Capitola 1 - Constatări:

Capitola 2 - Prevederi aplicabile:

Capitola 3 - Concluzii și măsuri dispuse:

Punct de vedere al personalului controlat (dacă există):

Observații echipa de control:

Număr registrul unic de control:

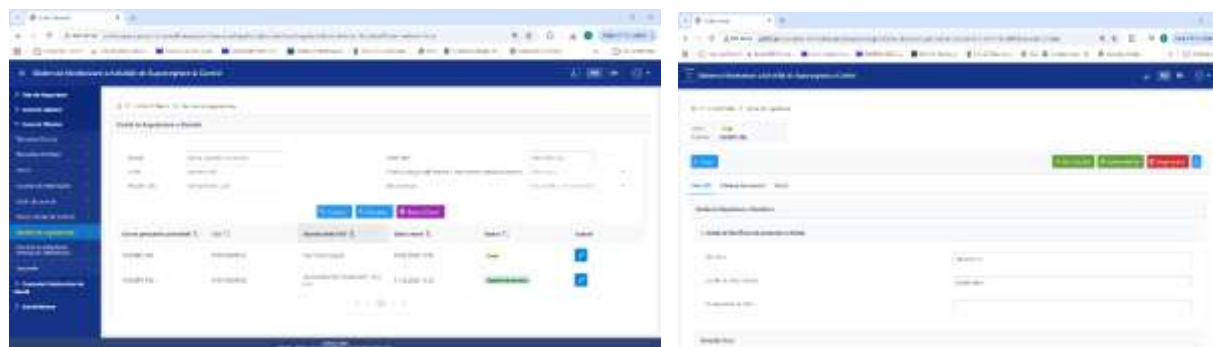
At this stage, certain data from the activity and the control order are automatically taken over, and the rest of the information will be filled in manually by the user in the template.

Upon completion of the download of all information resulting from the checks carried out, the control team uses the "Edit document" function, the form of the control report being the following:



This document is sent to the economic operator subject to control for signing.

To issue the Decision to regularize the situation, an administrative act, select the specific branch in the IT application and open the dedicated template:



As in the previous stages, some of the information is taken from previously completed documents, such as the control order, control report, activity, and the rest of the data is filled in manually by the user in delimited fields. When the process is complete, the document is edited, which has the following form:





The document thus generated is signed by the competent persons and transmitted to the economic operator, being subject to administrative and judicial appeals.

3. Conclusions

Based on the information presented above, the following conclusions can be drawn regarding the impact of digitalization on subsequent customs control activity:

- ❖ significantly simplifies the workload required for issuing procedural documents, with much useful information in the later stages of the procedure already pre-filled, thus reducing the duration of the control;
- ❖ generates a database digitally accessible to customs workers, allowing the application of uniform practices in control and supervision activity;
- ❖ reduces the costs related to printing documents and their physical transmission to economic operators;
- ❖ facilitates the exchange of information with the customs administrations of the European Union member states, with the documents now also existing in Romania in digital format in an application.

4. Bibliography

[1] Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, Article 5, point 3

[2] Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, Article 5, point 27

[3] Order No 922/2021 for the approval of the Methodological Rules on the performance of subsequent customs supervision and control

4. User Manual of the System for Monitoring the Supervision and Control Activity

5. Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules for certain provisions of the Union Customs Code

6. Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down rules for the implementation of certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code