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## CUSTOMS ADMINISTRATION OF THE REPUBLIC OF SERBIA IN THE FUNCTION OF ECONOMIC SECURITY\*

**Abstract:** *A priority of economic policy is sustainable development with tendency of long-term expansive development and relatively high rate of economic growth. As global economic crisis intensifies causing disturbance in the financial market, at the beginning of the new millennium the economy of the Republic of Serbia entered a turbulent development stage. The link between economy on the one hand, and national security on the other is complex and manifold. It is clear that economic security as a concept and practice has been determined rather diffusely and limited only by the imagination of a person interpreting and studying it within a wide spectrum of activities. The subject of research of this paper is economic security and the role of the Customs Administration of the Republic of Serbia. Through World Customs Organization as well as through cooperation with other customs services and institutions the Customs Administration has been actively involved in both national and international security system, particularly regarding the fight against organized economic crime, which is related to smuggling, money laundering, illegal transfer of foreign currency, corruption, tax evasion, abuse of intellectual property and similar.*

*The results of this research can be used to highlight the significance of economic security within the system of national security. The manner of research*

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*includes: selection and application of scientific methods, the selection of data and the scope of research. The significance of research reflects in the fact that the role of the Customs Administration in the function of economic security both as a subject and factor is insufficiently researched in science while at the same time it is a significant element in contemporary social relations.*

**Keywords:** *Customs Administration, economic security, destructions, economic crime.*

## 1. INTRODUCTION

Modern streams of civilization carry many characteristic security challenges considering that new and modern forms of danger are developing on a daily basis. In a contemporary environment security challenges and threats to economic existence of an entity have evolved considerably if compared with the risks that were of topical interest in not so a distant past. When considering security<sup>1</sup> it can be said that defence from an external attack represents a central problem of security, but the practice has shown that a country may be put in danger by internal shocks, economic, financial and other disturbances particularly in the countries where there is no sense of common identity and social cohesion.<sup>2</sup>

The syntagm 'economic security' is connected with the period of the Great Depression in the United States of America in 1934, but the concept of economic security in the modern sense appeared in 1970s at the time of the Cold War. It has been created as an expression of comprehension that economy is one of the basic components on which national security is founded.<sup>3</sup> Without diminishing the main role of the Ministry of Interior, Ministry of Defence and other government institutions, economic security has not been represented even proportionally within the system of national security if we take into account its significance, which refers to customs services as well to a large extent. The Customs Administration in cooperation with other government bodies and security services represents a complex system which provides economic security of a country. Many people do not know, and sometimes even customs officers are not aware of the fact that customs service plays an important role in this segment of national, regional and

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<sup>1</sup> In Roman mythology, Securitas was the goddess of security and had a special place as an honored protector of the Roman Empire.

<sup>2</sup> Smilja Avramov, „Bezbednost u 21. veku“, *Zbornik radova SIMBON*, Beograd, 2001, str. 423.

<sup>3</sup> Economic aspect is an inevitable part of each national security strategy. "In 1993 the American President Bill Clinton enlarged the membership of the National Security Council so as to include the Secretary of the Treasury and newly created office of the Assistant to the President for Economic Policy, acknowledging in this way the bigger role of economic issues in shaping the national security policy."

international security. To achieve the security objectives and legally defined competence of the state, it is impossible without adequate economic resources.<sup>4</sup>

## 2. BUDGET OF THE REPUBLIC OF SERBIA WITHIN THE CONTEXT OF ECONOMIC SECURITY

Budget as systematic relation between income and expenditure of a national entity is adopted for a certain time period, most frequently for one budget year. Budget as a financial institution provides for uninterrupted functioning of every state. The budget of the Republic of Serbia represents a legal act in which income and expenditures must be in balance. When determining the national security policy, each state starts from the vital values which it intends to protect in the first place.<sup>5</sup>

Budget is primarily political, and then also economic instrument through which the Government of the Republic of Serbia realizes their plans. Budget imbalance, particularly if it is expressed as a budget deficit, reflects not only on the national economy but also on the function of economic security. Budget deficit occurs when expenditures exceed income in the budget. One of the reasons why income can decrease should be sought in the behaviour of tax payers. The lack of funds in the budget means that the system of economic security would not be able to achieve all its functions entirely, which may jeopardize the system of national security and thus the state as well.<sup>6</sup> From economic aspect, relevance and quality of budget is reflected in the existence of possibility of budget deficit to occur, which represents a trigger for both internal and external imbalance, which then again gets us back to the connection with the phenomenon of economic security.

One of the significant roles of the Customs Administration of the Republic of Serbia is its fiscal role that is connected mostly to the collection of import and other taxes, which influences the provision of income side of the budget. The priority is to lead economic policy which is directed to the creation of stable, predictable and balanced budget necessary for the growth of economic activity in which customs service would have a specific role from the aspect of economic security.

A considerable share of the budget income of the Republic of Serbia originates from collected import taxes which include customs charges and VAT when importing, and this percentage in the course of 2017 was the highest so far which

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<sup>4</sup> Goran Milošević, Ljubomir Stajić, Indikatori ekonomske bezbednosti – osvrt na Republiku Srbiju, *Zbornik radova Pravnog fakulteta u Novom Sadu*, 2/2018, str. 517.

<sup>5</sup> Ljubomir Stajić, Nenad Radojević, Vladan Mirković, Neki aspekti političke unutrašnje bezbednosti kao elementa strategije nacionalne bezbednosti Republike Srbije, *Zbornik radova Pravnog fakulteta u Novom Sadu*, 4/2017, str. 1339.

<sup>6</sup> Ljubomir Stajić, Goran Milošević, „Finansijska delatnost države kao faktor ekonomske bezbednosti – osvrt na Republiku Srbiju“, *Srpska politička misao*, 1/2017, str. 190.

represents a significant component of economic security. The function of customs policy must be such as to achieve this specific form of security, and the predictability of the budget is an important indicator, precisely because the measures are adopted in order to have influence in the desired direction.

**Table 1:** Review of distributed import taxes from 2011 to 2017

<b>Year</b>	<b>Customs duties (billions of dinars)</b>	<b>Achieved in comparison with what is stipulated by the Budget System Law (%)</b>	<b>VAT when importing (billions of dinars)</b>	<b>Achieved in comparison with what is stipulated by the Budget System Law (%)</b>
2011.	38,95	97,95	226,17	96,69
2012.	36,02	102,92	250,25	98,41
2013.	32,61	94,33	267,56	98,55
2014.	31,07	100,23	295,05	101,36
2015.	33,40	114,37	315,40	107,98
2016.	36,50	104,91	337,37	101,22
2017.	39,70	102,87	388,98	108,96

**Source:** Ministry of Finance of the Republic of Serbia 2018

Taking into account the fact that customs originated as exclusive fiscal instrument for import, transit and export of goods, it results that customs becomes the basic measure of protection of domicile production. The highly developed international division of labour, when merciless geopolitical division of the world and severe competition have directly created the conditions for polarization of world economic flows to the developed and less developed, the customs has been given a particularly important function to protect domestic production. Customs duties represent a stable source of income for the budget and a long-term instrument of foreign trade regulation and thus the protection of domestic market as well.

Successful consolidation of the budget within the context of economic security requires great budgetary discipline and responsibility which the Customs Administration of the Republic of Serbia must constantly express as a part of the process of accession to the common European space.

### 3. CUSTOMS ADMINISTRATION AND SMUGGLING

Origination and development of smuggling is related to the origination of state borders which created obstacles to free exchange of products and caused the first attempts of illegal transfer of individual items and goods across borders. This illegal

activity has in all times been conditional upon concrete social and economic circumstances. In a large number of cases today smuggling has acquired more commercial forms manifesting as widely branched illegal business, which in certain parts of the world puts the entire regional and state economies into a difficult position.<sup>7</sup>

In our conditions, it is without doubt that some organized criminal groups gained huge financial power by mass-scale and long-term smuggling of certain kinds of goods which were deficit during the turbulent period of economic sanctions and war environment, such as oil derivatives, cigarettes and other excise goods. In certain forms it is evident that political influence was also present in these activities which was actualized through sponsoring of political parties or lobbying with illegally gained assets.<sup>8</sup>

**Table 2:** Illegal import of oil, cigarettes and tobacco discovered by the Customs Administration of the Republic of Serbia in the period from 2013 to 2017

Excise products	2013	2014	2015	2016	2017
Oil (l)	/	/	58.828	49.274,38	33.033,00
Cigarettes (pcs)	3.911.740	6.977.289	2.436.445	15.288.450	16.270.260,00
Tobacco (kg)	800,64	4.207,19	4.386,82	951,53	998,69

**Source:** Act No. 148-III-650-03-81/6/2018 dated September 07, 2018, Customs Administration Belgrade

In literature this form of crime is also labelled the black market, smuggling, contraband and similar. Smuggling represents danger for socio-economic system of one or more countries depending on the direction in which it happens. As economic crime activity, it implies illegal transfer of goods across border in an organized manner and as a profession. Customs control is avoided by hiding and camouflaging the goods, by bribing authorized control personnel at the customs or using illegal border crossings. Smuggling is not a new phenomenon and it is related to origination of state borders, which created conditions to establish the administrative control of movement of goods and services. It appears separately from other socially negative phenomena, which means that it is given the position which is more or less adequate to the general condition of crime in an environment.<sup>9</sup>

Taking the goods across customs line by hiding it or avoiding the measures of customs control represent customs offence. Accordingly, Customs Law<sup>10</sup> (Article

<sup>7</sup> Zoran Đurđević, „Narko-kriminalitet: Krivično-pravni i kriminalitički aspekt“, Novi Pazar, 2006, str. 36.

<sup>8</sup> Milan Škulić, „Ogranizovani kriminalitet“, Beograd, 2015, str. 306.

<sup>9</sup> Srećko Kosanović, „Nedozvoljena trgovina“, Pravni fakultet Univerziteta Union, Beograd, 2010, str. 279.

<sup>10</sup> Customs Law, Official Gazette of the Republic of Serbia, No. 18/2010, 111/2012, 29/2015 and 108/2016.7 – in Serbian.

292) states that a legal person, entrepreneur and natural person shall be fined an amount equal to one to four times the value of the goods that are the subject of the offence, if such person brings in or takes the goods outside the border crossing or at the time when the border crossing is not open for traffic, or brings in or takes out the concealed goods through the border crossing.

However, in the cases provided by the law the smuggling activity is prescribed as a criminal offence. Criminal offence of smuggling is incriminated by Article 236 of the Criminal Code of the Republic of Serbia. Its basic form is committed by whoever takes goods across the customs line evading customs control measures or who takes goods across the customs line evading customs control while armed, as part of a group or by using force or threats. Analyzing the said activity it can be concluded that the criminal offence of smuggling exists in the following four cases, for which the common thing is that they all include taking goods across the customs line by avoiding the customs control measures:

- Engaging in transferring the goods;
- Transferring the goods by an armed person;
- Transferring the goods as part of a group;
- Transferring the goods using force or threats.

The criminal offence of smuggling is logically often connected with some other criminal offences, such as for instance concealing, counterfeiting documents, illegal trade, as well as other general criminal offences.

**Table 3.** – Share of criminal offence of smuggling in the economic crime in the Republic of Serbia from 2007 to 2017

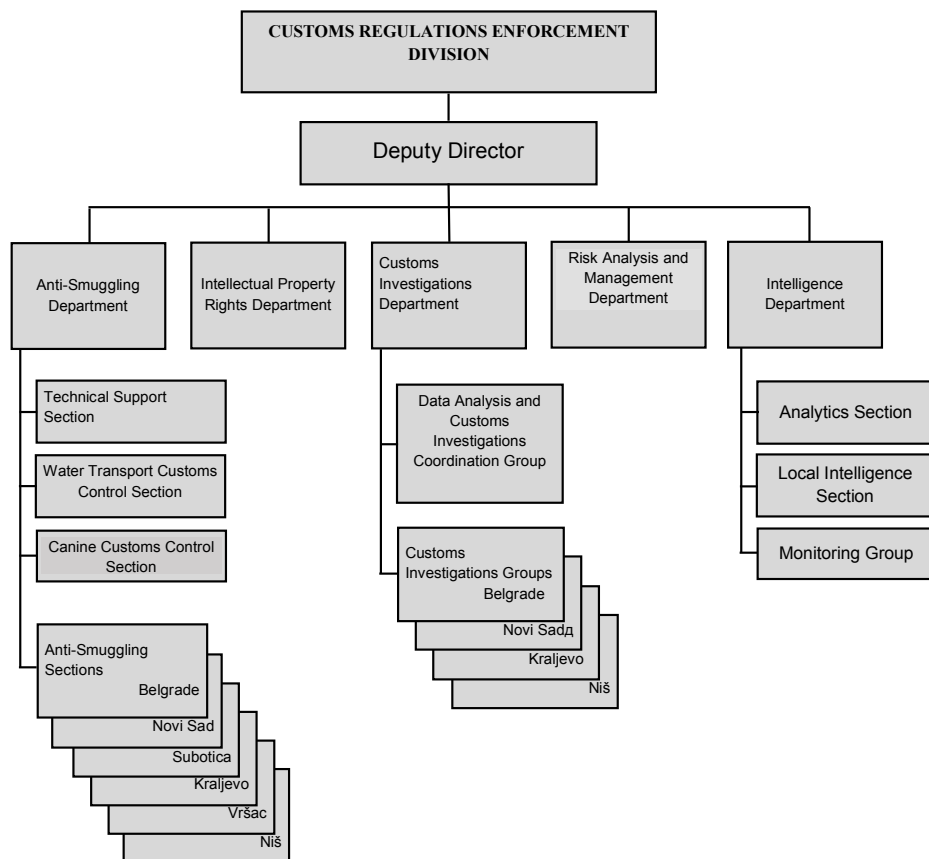
Year	Total number of criminal offences in the field of economic crime	Smuggling according to Article 230 of the Criminal Code of the Republic of Serbia
2007.	10587	274
2008.	10477	253
2009.	10879	403
2010.	10445	368
2011.	9677	205
2012.	8768	127
2013.	7421	75
2014.	7836	118
2015.	8175	138
2016.	7651	114
2017.	8172	135

**Source:** Ministry of Interior of the Republic of Serbia

Modes and forms of smuggling are constantly changing, refining and adapting depending on the economic circumstances and relations in the market, and primarily depending on the decreased market supply of certain kinds of goods. Smuggling in the contemporary conditions is characterized by:

- wide circle of participants in a smuggling process;
- more smuggling groups;
- less intermediaries between starting and end destinations;
- good organisation and inter-connectedness of perpetrators;
- well-informed offenders;
- technical equipment of offenders.

**Figure 1:** Organizational Structure of Customs Regulations Enforcement Division



**Source:** Customs Administration of the Republic of Serbia dated November 16, 2017

One part of the Customs Administration which is rather significant for detecting violations of customs and other regulations is the Customs Regulations Enforcement Division, which includes five organizational units:

- Anti-Smuggling Department
- Intellectual Property Rights Department
- Customs Investigations Department
- Risk Analysis and Management Department
- Intelligence Department.

Anti-Smuggling Department is an operative part of the division which performs customs control, examination and search of passengers and transport vehicles at both border crossings and inside the customs territory of the Republic of Serbia. Customs officers of this Department carry out control of all kinds of traffic, including water and air traffic. Customs officers who work in the Department are armed with the licence to carry weapons, they can stop vehicles inside the customs territory, they can enter houses, apartments, business premises if they suspect that they contain the goods which were not declared to the customs service and for which customs duties and other charges have not been paid. Anti-smuggling Department is divided at a regional level and has its sections in Belgrade, Novi Sad, Niš, Vršac, Subotica and Kraljevo.

Customs Investigation Department's task is to control business companies which committed serious violations of customs regulations with the elements of criminal activity related to counterfeiting of documents, inadequate payment of customs duties, taxes, excises, improper tariffing of goods according to customs tariffs and improper use of customs goods which is under customs control. Customs Investigation Department cooperates closely with Tax Administration and the Criminal Investigations Directorate.

Intelligence Department's main task is to collect the data both in the country and abroad on national and foreign persons who may appear as participants in illegal import of goods, smuggling, and similar. In order to develop intelligence-security role of the customs there is an intelligence section established although many security services and government bodies in the Republic of Serbia were against establishment of this section and asked the question why it is required for the customs service.

All the above said services which work within the Customs Administration of the Republic of Serbia on the fight against irregularities when importing and exporting goods, taking in or out dinars and foreign currency contribute to the improvement of economic security of the country with their work, engagement, expertise and efficiency. There is Internal Control Department within the Customs Administration which exchanges information with other government bodies and monitors involvement of customs officers in illegal and unlawful affairs in the customs service, monitors the connection of customs officers with criminal groups and individuals, monitors the balance at bank accounts of customs officers in the country and abroad. This department can also contribute to a large extent to empowering and preservation of economic security of the country.



#### 4. CUSTOMS ADMINISTRATION AND MONEY LAUNDERING AS A FORM OF FINANCIAL DESTRUCTION

Money laundering is the process of disguising assets, money or property, of an illegal origin acquired by criminal acts.<sup>11</sup> This process can be considered as a multiplier of criminal activities considering that it provides economic power to criminals. As such, it makes crime profitable, since it enables the offenders to place the profit of their crimes and thus further support criminal behaviour. Money laundering as one of the most complex forms of economic crime includes huge amounts in comparison with the total economic activity. The estimates on the scope of money laundering suggest that there is expansion of this process worldwide. The expansion of various forms of transactions beyond formal financial system have been contributed to by immigration flows all around the world. They provide safer, cheaper and faster transfer of financial assets than it is offered by traditional financial institutions, which to a large extent provides comparative advantage to the criminal world.

The analysis of the Customs Administration from the aspect of threats to the system has shown that the transit position of the Republic of Serbia and the connection of the Western Europe with the countries of the South-East Europe and the Middle East consequently result in the transit of considerable monetary assets through the customs territory of our country. Money laundering is not only the consequence of a previously committed criminal offence, but also the starting point for future criminal activities and it directly reflects negatively on economic and political system but also on economic security and financial stability. The risk assessment of money laundering and financing of terrorism implies also the assessment of consequences for the system. The consequence should be understood as the damage that money laundering might cause and includes the influence of criminal activity on financial system.

**Table 4:** Illegal taking in of foreign currency discovered by the Customs Administration of the Republic of Serbia from 2013 to 2017

Penalties	2013	2014	2015	2016	2017
Foreign currency violations (€)	2.753.520,00	2.730.694,00	4.711.638,89	3.732.734,11	4.435.494,81

**Source:** Act No. 148-III-650-03-81/6/2018 dated September 07, 2018, Customs Administration Belgrade

In the last decade of the 20<sup>th</sup> century and at the beginning of the 21<sup>st</sup> century money laundering and the measures of the fight against it were in the focus of

<sup>11</sup> OSCE and Ministry of Finance, Administration for the Prevention of Money Laundering, Money Laundering Typologies in the Republic of Serbia, 2013, p. 10.

customs services globally. The estimates on the scope of money laundering and financing terrorism suggest that there is expansion of this process worldwide. The development of new forms of business activities is one of the characteristics of the modern financial world, the further consequence being also the development of parallel illegal systems of enterprising which are beyond the direct control of legally authorized institutions. Such illegal system concentrates considerable financial potential, which is beyond the control of official monetary authorities. The announcement by the European Central Bank to discontinue production and issuance of €500 banknote in the fight against illegal investors by the end of 2018 is confusing at first sight. However, they explain their decision by the research which suggests that €500 banknote, which is otherwise rarely used in everyday life and financial transactions, is mostly used by money launderers, drug traffickers, tax evaders and various terrorist groups.<sup>12</sup>

Any natural person crossing the state border carrying bearer negotiable instruments amounting to EUR 10,000 or more either in RSD or foreign currency, is required to declare it to the competent customs body.<sup>13</sup> In case of providing false, incorrect or incomplete data it will be considered that the applicant has not fulfilled his/her legal obligation and he/she can be given a fine or customs officers can temporarily detain non-declared bearer negotiable instruments pursuant to the Law on Prevention of Money Laundering and Financing of Terrorism.

The practice in the Customs Administration records insufficiently developed consciousness of customs officers on potential danger of money laundering which results from non-declaring cross-border transfer which exceeds a certain amount and thus the majority of cases end up by submitting a misdemeanour charge and remain in the area of violations.

By detailed analysis of Chapter 24 of the European Union it has been observed that the accent is on an increased engagement of capacities of the Customs Administration in the fight against all forms of economic crime. These activities must create preconditions for better integration of all relevant state bodies which would create a way towards transformation of customs service from protective and fiscal into security-oriented. When money laundering and financing of terrorism is concerned the priority measure identified is to sign agreement on cooperation between the Customs Administration, the Ministry of Interior and the Administration for Prevention of Money Laundering which would enable better connection and exchange of data, but also provide education of customs officers to recognize the risks of laundering criminal profit.

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<sup>12</sup> Aleksandar Čudan, Svetlana Nikoloska, „*Ekonomski kriminal*“, Kriminalističko policijska akademija, Beograd, 2018, str. 357.

<sup>13</sup> Zakon o sprečavanju pranja novca i finansiranja terorizma.

**Table 5:** Share of crimes in the field of economic crime and money laundering within the structure of total number of criminal offences at the territory of the Republic of Serbia

<b>Year</b>	<b>Total number of criminal offences</b>	<b>Total number of criminal offences in the field of economic crime</b>	<b>Money laundering Criminal Code of RS, Article 231</b>
2006.	99060	10470	19
2007.	104118	10587	37
2008.	106015	10477	47
2009.	102369	10560	35
2010.	101090	10445	96
2011.	101309	9677	184
2012.	97015	8768	123
2013.	113600	7421	25
2014.	102715	7836	27
2015.	98545	8170	5
2016.	93886	7658	12
2017.	91283	8172	29

Source: Ministry of Interior of the Republic of Serbia

## 5. CUSTOMS ADMINISTRATION AND SUPPRESSION OF INTELLECTUAL PROPERTY MISUSE

The subject of criminal-law protection are subjective intellectual property rights which a certain subject bases on legal norms of intellectual property law as legal branch. They are protected only to the extent and in cases when it is necessary, when the legal norms of intellectual property and other branches of law cannot provide adequate protection. Although the court would give a final verdict considering the existence of violation, there are special authorizations of other bodies whose application contributes to achieving a socially desirable goal: to prevent trade of goods and provision of services for which there is reasonable doubt that they infringe intellectual property rights. This fact is particularly significant from the aspect of economic security.

Customs Administration as a government body within the Ministry of Finance is the first to come in touch with import or export of unlawfully manufactured items which are subject to intellectual property protection and which more and more often are smuggled to a certain state territory. The facts suggest that this body is making efforts to participate actively in the reduction of the scope of abuse of intellectual property in the Republic of Serbia, which is at the same time

a part of business strategic goals.<sup>14</sup> There is a wish hereby to make the system of protection of intellectual property rights as efficient as possible.<sup>15</sup>

**Table 6:** Illegal taking in of the intellectual property items discovered by the Customs Administration of the Republic of Serbia from 2013 to 2017

Measures applied	2013	2014	2015	2016	2017
Total number of items of the Section for protection of intellectual property	753	667	620	733	1205
Total quantity of goods suspected of intellectual property rights infringement (number of items)	1.302,084	672.168	359.799	351.994	1.424.091

**Source:** Act No. 148-III-650-03-85/4/2017 dated October 13, 2017, Customs Administration Belgrade

The conditions under which customs authorities take measures related to the goods which are subject to action, and for which there is a reasonable doubt of the intellectual property rights infringement, or the procedure to take measures to protect intellectual property rights are set forth by:

- Provisions of Articles 280 through 287 of the Customs Law
- Regulation on conditions and manner for application of measures for protection of intellectual property rights at the border.

The measures to protect the intellectual property rights are undertaken by the Customs Administration when there is doubt that the goods are subject to customs control and control inside the customs territory of Serbia, when there is doubt that some intellectual property right is infringed, and particularly in the following cases:

- When the goods are declared to be released for free circulation or export;
- When the goods enter or leave the customs territory of the Republic of Serbia;
- When the goods are placed under suspension procedure or in a free zone.

Detained items can be confiscated and destroyed if the court establishes the infringement of intellectual property rights. Customs measures of protection cannot be applied in case of non-commercial goods, personal luggage and presents carried by the passengers.

<sup>14</sup> Đurica Nikolić, Aleksandar Čudan, Bojan Đorđević, „Carinski organi u funkciji suzbijanja sive ekonomije“, *Žurnal za kriminalistiku i pravo*, Beograd, 2016, str. 160.

<sup>15</sup> For more efficient implementation of the measures for protection of intellectual property the Group for protection of intellectual property was founded in 2003, which in 2004 was moved to the Department for the protection of intellectual property within the Customs Regulation Enforcement Division. Since 2015 the jurisdiction of this Department is expanded to include the customs offices which from the aspect of movement of suspicious goods are considered to be so-called high-risk customs offices.

## CONCLUSION

The role of the Customs Administration of the Republic of Serbia has changed over time from traditional to contemporary one. On the way towards the common European area the Customs Administration could be the initiator of the fight against grey economy, money laundering, abuse of intellectual property, prevention of organized economic crime as well as other forms of economic destructions, and in particular the factor of servicing regular budget income and not only a marginal participant in some activities. From the aspect of functioning of customs service, it is without doubt that there is an exceptional potential which has not been used even closely to its possibilities. The Republic of Serbia is creating an institutional framework for better use of potentials of customs service, particularly from its security aspect.

The segment of economic security is given more and more attention, it is written about more often and it is discussed in the sense that it represents a condition of stability of national economy. The appearance of various forms of economic crime has led to the security becoming the main issue for many countries, while the customs services are more and more required to contribute to the economic security goals.

Taking into account the character of the said threats and challenges, as well as the wide scope of actions of the Customs Administration on control of the flow of goods, passengers, transport vehicles and documents which are defined by the jurisdictions in the field of customs, foreign trade, foreign currency and tax system, this government body imposes as a possible cohesion factor of the new concept of economic security, which has not been sufficiently defined in science. The Customs Administration of the Ministry of Finance of the Republic of Serbia, as well as all customs officers, must understand the role and significance of customs service in keeping economic security, as well as its great significance in keeping regional and international security. In order to fulfil its mission, the Customs Administration is permanently developing and shaping following the example of the most state-of-the-art customs systems in the world.

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### Управа царина Републике Србије у функцији економске безбедности

**Сажетак:** Приориитет економске политике јесте одрживи развој са интенденцијом дугорочно експанзивног развоја и релативно висока стајаност привредног раста. Са започињавањем глобалне економске кризе и поремећајем на финансијском тржишту и економија Републике Србије ушла је на почетку новог миленијума у турбулентно раздобље развоја. Повезаност између економије, привреде са једне стране и националне безбедности са друге стране, је сложена и вишеструка. Више је него јасно да је економска безбедност као концепт и као пракса веома дифузно одређена и ограничена само имагинацијом онога ко је тумачи и изучава у широком спектру делатности. Предмет истраживања овог научног рада јесте економска безбедност и улога Управе царина Републике Србије. Управа царина преко Свешке царинске организације, као и сарадњом са другим царинским службама и институцијама активно је укључена у национални и међународни систем безбедности, нарочито у погледу борбе против организованог економског криминала, који је везан за послове кријумчарења, прања новца, нелегалног преноса ефективног страног новца, корупције, пореске ушаје, злоупотребе интелектуалне својине и сл.

Резултати овог истраживања могу да послуже како би истакли значај економске безбедности у систему националне безбедности. Начин истраживања садржи: избор и примену научних метода, избора података, и обухват истраживања. Значај истраживања огледа се у чињеници да је улога Управе царина у функцији економске безбедности као субјекта и чиниоца недовољно научно истражена, а да је при том значајан елемент у савременим друштвеним односима.

**Кључне речи:** Управа царина, економска безбедност, дескрипције, економски криминал.

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