HUMAN RESOURCES OF CUSTOMS ADMINISTRATION OF THE REPUBLIC OF SERBIA IN THE FUNCTION OF ECONOMIC SECURITY

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Abstract

Together with the new tectonic geopolitical changes, the consequences of pandemic, the escalation of global economic crisis and the disturbances at the financial market, the economy of the Republic of Serbia at the beginning of a new millenium has entered a turbulent stage of development. The link between economics, economy and human resources, on the one hand and national security on the other is complex and multiple.

For a number of years the Customs Administration of the Republic of Serbia has been developing both technically and technologically, introducing new and developing the existing information and telecommunication systems for information exchange not only within the Customs Administration of the Republic of Serbia, but also with foreign customs services. It is necessary to undertake urgent measures which need to be fast and systematic in order for the customs service to employ young people, which would over time result in its successful and efficient functioning.

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 includes selection and application of scientific methods, the selection of data and the scope of research. The significance of the research lies in the fact that the role of human resources of the Customs Administration of the Republic of Serbia is in the function of economic security as an insufficiently researched subject and factor.

Key words: human resources, Customs Administration, economic security, development

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1. INTRODUCTORY REMARKS

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 international security. To achieve the security objectives and legally defined competence of the state, it is impossible without adequate economic resources. Independent of technological development, which implies the application of new and modern devices, it is very important that someone must use them, know how to use and improve them, and this is the man, who is a creator of all innovations.

Every working organization, regardless of whether it is manufacturing, service-rendering or related to the work of state bodies and institutions must take care of human resources, since “human resources are required to possess the appropriate knowledge, professionalism, experience, skills and enthusiasm” (Đuričin & Janošević, 2009:2).

Customs Administration is specific because a customs officer has to be adequately trained and acquire a lot of knowledge in order to be able to perform tasks with quality and fast and successfully implement numerous regulations. If a man is “our greatest wealth, then the greatest wealth of a man is knowledge” (Đurović, 2012:95), therefore it is necessary that knowledge, experience and skills in customs services are transferred from older customs officers to younger fellow officers continuously so that the personnel that is coming will be better, of more quality and more expertise than the previous personnel.

Every organization which takes care of human resources can count on success in business operations, since human resources are represented by “available knowledge and experience, usable abilities and skills, possible ideas and creations, the degree of motivation and interest in achieving goals” (Milić, 2001, 10). Many theorists focused mainly on writing about human resources in companies, and very little is said and written about human resources in state administration bodies and in state bodies themselves.

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.

It is necessary to analyse the structure of employees in the Customs Administration of the Republic of Serbia in order to be able to determine, based on the data, how and in what way the existing structure of employees should be changed.

2. AGE STRUCTURE OF THE EMPLOYEES IN THE CUSTOMS ADMINISTRATION OF THE REPUBLIC OF SERBIA

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.

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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 2019 was the highest so far which 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 2019

<table>
<thead>
<tr>
<th>Year</th>
<th>Customs duties (Billions of dinars)</th>
<th>Achieved in comparison with what is stipulated by the Budget System Law (%)</th>
<th>VAT importing (Billions of dinars)</th>
<th>Achieved in comparison to what is stipulated by the Budget System Law (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011.</td>
<td>38,95</td>
<td>97,95</td>
<td>226,17</td>
<td>96,69</td>
</tr>
<tr>
<td>2012.</td>
<td>36,02</td>
<td>102,92</td>
<td>250,25</td>
<td>98,41</td>
</tr>
<tr>
<td>2013.</td>
<td>32,61</td>
<td>94,33</td>
<td>267,56</td>
<td>98,55</td>
</tr>
<tr>
<td>2014.</td>
<td>31,07</td>
<td>100,23</td>
<td>295,05</td>
<td>101,36</td>
</tr>
<tr>
<td>2015.</td>
<td>33,40</td>
<td>114,37</td>
<td>315,40</td>
<td>107,98</td>
</tr>
<tr>
<td>2016.</td>
<td>36,50</td>
<td>104,91</td>
<td>337,37</td>
<td>101,22</td>
</tr>
<tr>
<td>2017.</td>
<td>39,70</td>
<td>102,87</td>
<td>388,98</td>
<td>108,96</td>
</tr>
<tr>
<td>2018.</td>
<td>43,48</td>
<td></td>
<td>433,26</td>
<td></td>
</tr>
<tr>
<td>2019.</td>
<td>47,87</td>
<td></td>
<td>647,32</td>
<td></td>
</tr>
</tbody>
</table>


The state is one of the significant factors which, in its organization, can largely contribute to fast development of the state and society living in it. There are many organizations within a state, as well as institutions, administration offices, agencies, and “contemporary public administration today consists of various territorial and functionally decentralized state and non-state subjects, who perform administrative activities using public authorizations” (Trbojević et al.,2010). Customs Administration is an important body of the state administration, and the functioning of the state and its economic security depend a lot on its successful functioning.

The age structure of employees is one of the important factors which suggest what is the perspective of a certain company, state institution or state body. It is on the age structure of the Customs Administration that it depends what results will be achieved in terms of functioning of the customs service related to collection and influx of assets into the budget, related to detecting customs violations, conducting administrative proceedings, fight against illegal import of narcotics, ammunition, weapons and similar.
Table 2: Customs Administration employees by age (period 2016-2019)³

<table>
<thead>
<tr>
<th>Year/age</th>
<th>20-29</th>
<th>30-39</th>
<th>40-49</th>
<th>50+</th>
<th>total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>24</td>
<td>334</td>
<td>1093</td>
<td>956</td>
<td>2407</td>
</tr>
<tr>
<td>2017</td>
<td>32</td>
<td>319</td>
<td>1054</td>
<td>993</td>
<td>2398</td>
</tr>
<tr>
<td>2018</td>
<td>42</td>
<td>298</td>
<td>998</td>
<td>1052</td>
<td>2390</td>
</tr>
<tr>
<td>2019</td>
<td>38</td>
<td>266</td>
<td>920</td>
<td>1152</td>
<td>2376</td>
</tr>
</tbody>
</table>

Source: Customs Administration of the Republic of Serbia

As it can be seen from Table 2, the share of young people up to 29 years of age who work in the Customs Administration when compared with the total number of employees is less than 0.99% in 2016, and the largest is 1.75% in 2018. In 2019, the share of employees in the group from 20 to 29 years of age is 1.60% when compared with the total number of employees.

Looking at the share of employees over 50 years of age in comparison with the total number of employees in the Customs Administration, we can see a trend of constant increase, so in 2016 the share of employees over 50 years of age was 39.72% in comparison with the total number of employees, and in 2019 their share was 48.48% in comparison with the total number of employees.

It is also of concern that the share of employees over 40 and up to 65 years of age in comparison with the total number of employees in the Customs Administration is constantly increasing from year to year, so in 2016 the share of employees over 40 years of age was 85.13% in relation to the total number of employees and in 2019 the share of customs officer over 40 years of age was 87.20% in relation to the total number of employees in the customs service.

Based on the above said, we can say that the personnel of the Customs Administration of the Republic of Serbia are old and that the share of young, professional and perspective personnel is inconsiderable. One of the reasons for rather a bad age structure of employees of the customs service is the adoption of the Act on means of determining the maximum number of public sector employees⁴ which has limited the employment of new labour force in the public sector. One of the ways of employment in the Customs Administration was temporary work, where the customs officers who were on sick leave or maternal leave were replaced, or the customs officers who were suspended were replaced and the new personnel worked until the afore mentioned customs officers returned to work, so many of them did not want to work in the Customs Administration without having their status permanently established as labour for undetermined time. As a result of non-employing young and expert personnel in the Customs Administration there has been the lack of interest and the lack of professionalism in the work of customs officers, which resulted in decreased quality of work of customs officers, as well as in not following the

⁴ Law on the way of determining the maximum number of employees in the public sector (Official Gazette of the Republic of Serbia No. 65/2015, 81/2016, 95/2018)
customs and other regulations, in decreased wish for further personal affirmation and progress, and in self-satisfaction with achieved work tasks and goals.

Observing Table 2 we can say that the total number of employees of the Customs Administration of the Republic of Serbia was reduced in 2019 in comparison to 2016 by 1.30%, i.e., by 31 customs officers, which, due to the increased scope of import and export of goods led to increased digitalization, the development of new and existing information systems, but in addition to digitalization of the Customs Administration there was a greater load on customs officers, who in addition to their regular tasks in their respective organizational units, performed other tasks due to the lack of new and expert labour force.

3. EDUCATIONAL STRUCTURE OF THE EMPLOYEES IN THE CUSTOMS ADMINISTRATION

From the aspect of functioning of the 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 the potentials of customs service, particularly from security aspect.\(^5\)

The realization of the set goals and tasks depends largely on the degree of education of the personnel. A more educated labour force will have a greater capacity to accept new technologies and systems of work organization (Marjanović&Mihajlović, 2018: 112), which would lead to a better and more efficient accomplishment of work tasks.

Table 3: Customs Administration employees by educational attainment in the period between 2016 and 2019\(^6\)

<table>
<thead>
<tr>
<th>Year/educational attainment</th>
<th>university degree</th>
<th>college</th>
<th>high school diploma</th>
<th>other</th>
<th>total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>864</td>
<td>515</td>
<td>999</td>
<td>27</td>
<td>2405</td>
</tr>
<tr>
<td>2017</td>
<td>873</td>
<td>523</td>
<td>975</td>
<td>25</td>
<td>2396</td>
</tr>
<tr>
<td>2018</td>
<td>1051</td>
<td>518</td>
<td>791</td>
<td>30</td>
<td>2390</td>
</tr>
<tr>
<td>2019</td>
<td>1062</td>
<td>510</td>
<td>775</td>
<td>29</td>
<td>2376</td>
</tr>
</tbody>
</table>

Source: Customs Administration of the Republic of Serbia

From Table 3 we can see that in 2019 there was 22.43% lower share of customs officers with high school education compared to the total number of employed customs officers. Also, the number of customs officers with university degree increased by 22.92%. The number of customs officers with college degree in the period from 2016 to 2019 remained at the same level and ranged from 510 to 523 customs officers.

The share of customs officers with a university degree in 2019 was 44.70% compared to the total number of customs officers, which is more in comparison to the share of customs officers with a college degree in 2016, when it was 35.92% in relation to the total number of customs officers.

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From the table we can see that in 2016, there was a large share of customs officers with high school education which was 41.54% in relation to the total number of customs officers, and the share of employees with a university degree in the same year was 35.92% in relation to the total number of employees of the Customs Administration.

The reason for increase in the share of customs officers with a university degree is that after some customs officers retired, a large number of customs officers who continued their in-service education acquired their university diplomas and primarily at the privately-owned universities so they moved from job positions that required lower education to job positions that required a university degree.

Professional, quality and educated personnel is important for the Customs Administration, since the future prospects would require fast and efficient work of the Customs Administration, which together with new techniques and technologies, as well as development of information and communication systems, should contribute to a faster flow of goods, passengers and vehicles.

4. LEVEL OF EARNINGS IN THE CUSTOMS ADMINISTRATION

One of the significant factors for the work and functioning of the employees, as well as their motivation for better and a more efficient work is, of course, salary or earnings. In literature, compensation is something workers get for their work in a company or organization. “Compensation can achieve several goals which help in employment, work performance and job satisfaction” (Patnaik&Padhi, 2012).

Salary is one of the important factors that can have an impact on better work and greater engagement of workers. In the Customs Administration, one of the most significant factors in terms of work and work motivation is earnings or salary.

Table 4: Average net salary of Customs Administration employees by educational attainment in the period between 2016 and 2019

<table>
<thead>
<tr>
<th>Year/educational attainment</th>
<th>university degree</th>
<th>college</th>
<th>high school diploma</th>
<th>primary education</th>
<th>average net salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>57.226,06</td>
<td>33.116,29</td>
<td>27.191,91</td>
<td>17.101,29</td>
<td>38.796,27</td>
</tr>
<tr>
<td>2017</td>
<td>56.342,56</td>
<td>32.997,62</td>
<td>27.094,91</td>
<td>17.101,29</td>
<td>38.763,44</td>
</tr>
<tr>
<td>2018</td>
<td>61.589,70</td>
<td>36.232,64</td>
<td>29.787,54</td>
<td>18.811,42</td>
<td>42.569,47</td>
</tr>
</tbody>
</table>

Source: Customs Administration of the Republic of Serbia

Based on the data presented in Table 4 it can be observed that net salaries of officers with a university degree were increased by 21.07% in 2019 in comparison to 2016, for a college degree in the same period the net salaries were increased by 40.02%, and for high school education the net salaries increased by 39.93%. If the average net salary in the Customs Administration is observed, it was increased by 31.02% in 2019 in comparison to 2016.
Table 5: Ratio between average Customs Administration net salary and average net salary in the Republic of Serbia in the period between 2016 and 2019

<table>
<thead>
<tr>
<th>Year</th>
<th>Average Customs Administration salary</th>
<th>Average net salary in the Republic of Serbia</th>
<th>Average net salary ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>38.796,27</td>
<td>53.456,00</td>
<td>72,58%</td>
</tr>
<tr>
<td>2017</td>
<td>38.763,44</td>
<td>54.344,00</td>
<td>71,33%</td>
</tr>
<tr>
<td>2018</td>
<td>42.569,47</td>
<td>52.372,00</td>
<td>81,28%</td>
</tr>
<tr>
<td>2019</td>
<td>50.827,98</td>
<td>59.772,00</td>
<td>85,04%</td>
</tr>
</tbody>
</table>

Source: Customs Administration of the Republic of Serbia

Based on the above table, it can be observed that the average net salary in the Customs Administration is lower than the average net salary in the Republic of Serbia, which can lead to huge problems in terms of interest in employment, increased corruption of customs officers, the lack of interest in work, decreased motivation for work and similar.

The presented data suggest that the average net salary in the Customs Administration in 2016 was lower by 27.42% in comparison to the average net salary in the Republic of Serbia, and in 2019 the average net salary in the Customs Administration was lower by 14.96% in comparison to the average salary.

By analysing Tables 4 and 5, it can be observed that officers with primary education, high school education and college education have lower average net salaries in 2019 in comparison to the average net salaries of the Republic of Serbia, which means that minimum 44.70% of customs officers have lower average net salary than the average net salary in the Republic of Serbia.

The average net salary of customs officers with a university degree is higher by 15.92% in 2019 in comparison to the average net salary in the Republic of Serbia, but we must mention that young customs inspectors, the beginners, have a lower salary than the average net salary in the Republic of Serbia, which is also one of the reasons why young people with university degree do not want to work in customs service.

One of the important factors for successful work is the motivation of workers, in other words how and in which way to motivate the worker to work better and more efficiently. Motivation should encourage employees to be more productive, more efficient, to work willingly and offer the best possible quality (Jovanović et al, 2014). Today there are various manners of both material and non-material rewarding. The compensation for efforts done, in addition to regular salary, can include rewards for above-average work performance, payments for exceptional professional engagement, paid scholarships, education fees, seminars, various other benefits, such as retirement and life insurance, sick leave compensations, which are beyond those guaranteed by the law (Stevanović & Belopavlović, 2011).

In the customs service the basis for motivation is the salary, while other compensations are limited or none. Customs officers are not paid vacation allowances and meal tickets for years, they have commuting expenses covered, but at the price of the cheapest ticket at the given relation, they are rarely or never rewarded for achieved performances in terms of uncovering illegal import of narcotics, weapons, ammunition,
undeclared foreign currency, customs violations of higher value, or for good and high-quality additional controls.

The only currently used manner of stimulation of customs officers is the progress in position or a salary based on work performance assessment, where a better coefficient means a higher salary, but sometimes this depends on the subjectivity of a manager and not on the results achieved. One of the manners to stimulate customs officers is compensation paid by an insurance company in case of injury at work, where the Customs Administration signs a contract with an insurance company which is obliged to pay the corresponding compensation to the customs officer in case of injury at work. The problem is that a customs officer who was injured at work must take sick leave and during the sick leave they are paid reduced salary, which is 65% of their regular salary.

For a number of years customs officers are not given apartments or favourable loans in order to be able to solve their housing problems. In recent years there has been an ongoing construction of apartments for security services workers, the officers of the Ministry of Interior and Army, but the apartments for customs officers have never been mentioned.

Customs officers, as well as the members of their families are limited to perform jobs and activities which are incompatible with performing the customs service, which is regulated by a special law\textsuperscript{7} and bylaw\textsuperscript{8}, and they do not have any compensation for that. Working in the Customs Administration, the members of a customs officer’s family are limited to do certain jobs and activities, meaning that they cannot work in foreign trade, international shipping, consulting and representing legal and natural persons regarding the issues and procedures within the jurisdiction of Customs Administration.

Customs officers are given the possibility of professional improvement at courses and seminars both in the country and abroad, where there are significant courses and seminars in the World Trade organization and training by other foreign customs administrations.

5. PROBLEMS IN THE STRUCTURE OF HUMAN RESOURCES AND EARNINGS IN THE CUSTOMS ADMINISTRATION

Observing the age structure of the employees in the Customs Administration, we can see that this is a state body that is extremely old because the share of customs officers over 50 years of age is 48.48% in relation to the total number of employees in the service, and there are almost not young personnel, since the share of employees from 20 to 29 years of age is 1.60% from the total number of employees in 2019.

The employees who are already of certain age will, in the near future, be even older, and it is necessary to provide the young personnel who should start working in the Customs Administration and who would, in addition to their school acquired knowledge, constantly follow regulations and acquire the appropriate customs knowledge and experience in customs tasks. A customs officer with high school education needs at least three years to gain customs knowledge and experience in work, and a customs officer with a university degree has to work at least five years to acquire the required knowledge and work experience under the condition that they are willing to learn and that they are mentored by someone with the required knowledge and experience.

\textsuperscript{7} Art. 70 of the Law on Customs Administration (Official Gazette of the Republic of Serbia No. 95/2018)

\textsuperscript{8} Rulebook on the activities and jobs which are incompatible with performing customs service (Official Gazette of the Republic of Serbia No. 53/2019)
In terms of the educational structure of employees, there has been a continuous increase of the share of customs officers with a university degree, which was 44.70% in comparison to the total number of employees in 2019, while the share of customs officers with a high school diploma reduced and was 35.92% in relation to the total number of employees in 2019. The reason for improvement of the education in customs service is not due to employment of new, young and educated personnel, but it is the result of subsequent in-service education of customs officers and acquiring of many diplomas from private universities which the employees completed.

There is still a large share of customs officers with high school education in customs service, but this is conditioned by the job positions that are mainly related to the work in the organizational units at border crossings and in the organizational units that perform customs clearance of goods in the inland customs area of the Republic of Serbia.

The earnings of customs officers are extremely low, which is one of the reasons why young university educated personnel do not want to work there. It also happens often that young people do not want to be temporarily employed in customs service, since they do not see perspective and some kind of certainty in the long run, and another reason is that starting salaries are low, as customs officer with a university degree had a starting salary of 46,000.00 RSD in November 2019, which is below the average in the country; precisely, it is 22.76% lower than the average net salary in the Republic of Serbia in 2019.

Customs officers are compensated for their work through regular salary, compensation for night shift work and work during the holidays, they have commuting expenses covered, compensation for life without their family, but for a number of years they have not been paid meal tickets and holiday allowances, they do not get rewarded for uncovering large and serious customs violations, illegal import of weapons, ammunition, narcotics, etc. The employees who are sent on a business trip in the country are paid 150.00 RSD per day allowance pursuant to the Government Decision⁹, which represents a very small amount particularly for customs officers who are sent to long trips which last for many days, such as Customs Administration auditing, various groups for additional controls, origin verification controls and similar.

The problem in the Customs Administration can be rather serious since low salary is one of the causes of corruption, although it is not the only one, because material position of a customs officer can be improved by giving favourable loans for purchasing apartments or building a house (Nikolić Đ.,2016:318). Compensation for the work of a customs officer should be such that for not a single moment they are put in a position to be corrupt or to be susceptible to corruption. These are the reasons why it should find modes and manners for the customs officers to be motivated to perform all tasks in their jurisdiction conscientiously, responsibly, efficiently and fast.

6. CONCLUSION

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 the national economy. The appearance of various forms of economic crime has led to the security becoming the main issue for many countries, while customs services are more and more required to contribute to the economic security goals.

⁹ Regulation on reimbursement of expenses and severance pay of civil servants and state employees (Official Gazette of the Republic of Serbia No. 98/2007...84/2015).
For development of the Customs Administration in the forthcoming period, it is necessary to rejuvenate its personnel structure, and one of the manners is to give scholarships to high quality students of social sciences (economics, law) and natural sciences (mechanical engineering, chemistry, technological faculties, information science), who would get permanent employment in customs service upon completion of their studies. Young people should be employed through the National Employment Service and the Act on means of determining the maximum number of public sector employees should be abolished since it prevents employment of new personnel in the Customs Administration. The unfavourable age structure of the customs service personnel can over time lead to huge problems in the customs service functioning, its further development, which can have a negative impact on the functioning of the state as a whole. The Customs Administration still has a significant fiscal character and it is one of the state bodies that to a large extent fill in the state budget; this is why it is necessary to rejuvenate the personnel structure in the Customs Administration in a timely manner.

The state must take care of improving the material position of customs officers, which should reflect not only in the increase of their salaries, but it is necessary to provide customs officers to get staff apartments or favourable loans to solve their housing problems. Improvement of the material position of customs officers could be achieved by determining precise criteria required to get a reward for accomplished work results in the customs service and to determine some other manners of stimulation to customs officers in terms of paying costs for additional education, such as masters or doctoral studies, determining compensation for jobs that their family members cannot perform and similar.

Improvement of the personnel structure of employees, as well as improvement of their material position would create more motivation for work, higher work efficiency, higher interest in employment in the Customs Administration, corruption would be decreased, which all would lead to a better functioning of the entire state, its bodies and institutions. At the same time employment of young professionals in the customs service would enable efficient application of new technologies, greater digitalization of the customs service, fast and efficient work of the customs service using all control measures which would contribute to a faster flow of goods, passengers and vehicles.

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 the 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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