

CUSTOMS ROLE ENSURING REVENUE COLLECTION

Dr Danute Adomaviciute

Mykolas Romeris University

Ateities Str. 20, Vilnius, Lithuania

E-mail: adomaviciute.d@gmail.com

Abstract

The article deals with aspects of tax administration and the Lithuanian Customs activities ensuring revenue collection. A review of strategic Customs activities is presented, expounding on the area of Customs administered taxes. The role of Customs as well as a contribution to the national and EU budget are being disclosed. One of the Customs strategic goals – to protect the society and financial interests of the European Union – is being analysed in detail. A Statistical analysis of the state budget funds of 2007-2012 collected by the Lithuanian Customs has been carried out.

Keywords: customs, customs duties, taxes, revenue, business supervision.

Introduction

In the current conditions of the global economy the socio-economic development of each country is strongly influenced by the Customs activities. Globalisation has brought about fundamental changes of Customs activities and inspection processes. Nowadays Customs are engaged not only in the control, prevention of violations as well as customs duties and tax administration, but also in broader tasks, such as ensuring security thus facilitating trade and protecting the state's economic interests.

The European Union is a customs union, and one of its significant features is a single customs territory as well as a policy of foreign trade and customs that is characterised by the application of the common customs tariff and the uniform Customs procedures. The main EU and third-country trade rules are compiled in the Community Customs Code (1992) that is the most important set of customs regulations. The Lithuanian Customs contribute to the implementation of the customs union's objectives. The Lithuanian Customs is a state institution, implementing the provisions of the Community Customs Code and the Law on Tax Administration of the Republic of Lithuania (2004) as well as performing the functions provided by the Customs Law of the Republic of Lithuania (2004). Besides other important functions, the Lithuanian Customs also implement the policy of tax administration, ensure the efficient customs duties and other taxes' recovery and payment to the budget.

There is not enough information on the Customs activities' issues in the scientific literature. Except for the mentioned legal acts, Customs activities are represented in the following documents: the Safe Framework of Standards to Secure and Facilitate Global Trade (2005), Customs strategic guidelines (2008), the Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee on the Strategy for the Evolution of the Customs Union (2008), Ruka Declaration on the Future of Customs 2013– 2020 (2010), the Business Strategy of the Lithuanian Customs for 2011-2015 (2010), etc. The issues on the Customs activities' organisation and improvement have been analysed by the following authors: Whipple, Gentry, 2000; Ellram, Zsidisin, Siferd, Stanly, 2002; Halacha, 2002; Gutierrez, Hints, 2006, Morgan, 2007. However, Customs activities in the field of tax administration have not been examined in detail by the authors under discussion.

The subject of the research: Customs activities in the field of tax administration.

The aim of the research: to reveal the role of Customs as well as to determine the contribution of the Lithuanian Customs while administering taxes.

The objectives of the research: to examine the concept of tax administration and Customs activities in the field of tax administration, to carry out the analysis of the taxes administered by the Lithuanian Customs and to determine the contribution of the Customs administered taxes to the state and EU budget.

The methods of the research: a method of the analysis of scientific and practical literature, collection, classification, comparison, elaboration and summation of the information.

1. Interpretation of the Concepts of Tax Administration

The origin of taxes has been determined by the objective needs of a developing society. The state's collected budget is needed for the implementation of certain state functions, e.g. for the performance of such functions as social, security, law and other important ones. According to the Law on Tax Administration, a tax is regulated as a monetary liability in respect of the state imposed on the taxpayer by the tax law (Law on Tax Administration 2004). In other words, a tax is a fixed amount of money to be paid by a natural or legal person from the work's results or performed/planned activities. The majority of authors describe the concept of a tax in different ways. Economic Theory uses a more comprehensive definition of a tax. Taxes are named as financial relationships through which the state, using its non-economic coercive power without equivalent exchange and changes of ownership, centralises a part of the country's gross domestic product to fulfil its functions (Sapaliene, 2010).

According to the legal doctrine, a tax is defined as a fixed monetary payment to be paid by a natural or legal person to the state budget, determined by the state laws on taxes, that is universally obligatory and unrequired as well as non-refundable individually, with the aim of collecting revenue for the financing of public interests (Medeliene, Sudavicius, 2011). According to G. M. Pajuodiene (1998), 'taxes are binding payments to the state'. J. Rimas and R. Staciokas (2004) determine taxes as mandatory payments of natural and legal persons to the state and its local governments.

Austrian economist L. Mises has written about taxes in the following way: 'If taxes become increased above the moderate range, they cease to be taxes and become a demolition machine of the market's economy' (Mises, 2006). There is no solid estimation between scientists and financial experts on this issue. Some consider that the existing taxes in their essence ought to reorganize the uneven distribution of revenue in a qualitative way, while others defend a proposition that despite the fact that a national revenue's redistribution is a characteristic feature of taxes, however, a radical tax reform is necessary to implement this function. The followers of liberal economics criticize the state government's policy of taxes and expenses due to the fact that the business community is burdened with excessive taxes.

Currently, tax administration in Lithuania is regulated by a new version of the Law on Tax Administration as of April 13, 2004, which came into force on 1 May, 2004 (Law on Tax Administration of the Republic of Lithuania, 2004). A new version of the Law has helped to implement the provisions adjusting the approaches and methods of tax administration to the standards of EU tax administration. The defined tax administrator's and the taxpayers' rights and obligations, the calculation of taxes and a method of payment, tax procedures as well as the recovery of tax-related finances and tax dispute procedures have been not the only new things determined by the Law on Tax Administration. The Law under discussion has also defined the basic tax-administration related concepts that have not been defined anywhere before.

One of the new concepts that has been clearly defined by the Law on Tax Administration of the Republic of Lithuania has been the concept of *tax administration* – 'tax administration shall

meanperforming the functions of the tax administrator, also discharging the obligations and exercising the rights of the tax administrator and the taxpayer as specified in the tax law and other laws’.

Depending on the fact which public bodies are identified as tax administrators according to the Law on Tax Administration (2004), it can be stated that the concept of tax administration involves the fundamental functions, committed to implement the laws on taxes, of the particular executive institutions.

Some authors define tax administration differently than it is regulated by the Law on Tax Administration of the Republic of Lithuania. B. Sudavicius (2006) believes that tax administration in a broad sense is a system of various state institutions and their taken measures in order to establish and collect taxes. In this sense, tax administration includes practical work of various state institutions (the Seimas, the Government, the Ministry of Finance, the judiciary) passing and implementing the laws on taxes (Marcijonas, Sudavicius, 2003). Such a definition is a result of equating administration to the concept of management that is understood in a broad sense as management of all the state’s legislative, executive and the judiciary.

R. Staciokas and J. Rimas (2004) also offer a wider description of the concept of tax administration than it is defined by the Law on Tax Administration of the Republic of Lithuania. The authors refer to the concept in the following way: ‘(1) the justification of the Law on Taxes in order to form the state or local government’s budgetary revenue; (2) tax calculation, payment, recovery; (3) the responsibility for the misuse of tax calculation and payment arrangements, the estimation of the taxpayer’s rights and obligations as well as tax calculation, payment, recovery, the supervision of regulatory authorities’ rights and obligations; (4) the provision of information to the taxpayers’. In this case, the concept of tax administration intended by the law, has been extended by the justifying of the Law on Taxes and by being assigned to distribute the state or local government’s budgetary expenses. According to T. N. Klementjeva (2007), tax administration is defined as a state management system operating on tax issues. The state’s role is to manage the economic-social processes, identifying the importance of tax collection. A. Bryzgalin (2007) defines tax administration as an organisational management system including taxing relations as well as a number of forms and techniques used to ensure the collection of taxes to the state budget.

It is obvious that, according to the scientists’ definitions, tax administration includes not only the activities of the tax administrator, being the authority directly responsible for the tax collection and control, but also the activities of the legislative and the executive governmental bodies.

2. Customs Role Ensuring Revenue Collection

In the current global market’s conditions, in order to ensure each country’s economic development, the protection of public interests, the business community’s stability and transparency, Customs play an important role. Customs control all the aspects of international transactions, receive the information on all the parties operating by the external borders of the European Union with third countries thus implementing the EU-practiced policy on Customs and international trade.

In order to modernize Customs’ working methods and to ensure their efficiency, the European Commission prepared the European Union Customs Strategy in 2008 (2008). The main objective of the plan is to ensure the Customs’ role, being a modern and responsible business partner, protecting the interests of the EU finances, safety and security, collaborating with other governmental agencies and being ready to respond to crisis situations and to meet new public policy demands, to be paramount. Therefore, the EU Customs are obliged to implement common strategic objectives, focused on 5 key activities: 1) protection of the society and Community’s financial interests, 2) competitiveness of European companies, 3) facilitation of legitimate trade, 4) control of supply chains, 5) cooperation of Customs with other governmental agencies and the business community. EU Customs’ strategic objectives are presented in Figure 1. Specific measures

have been planned to realize these objectives. One of the most important strategic goals of the EU Customs is to protect the society and financial interests of the Community. National Customs' authorities are responsible for the effective protection of financial interests. In order to implement this key objective, it is planned to ensure that customs duties and taxes to be collected properly and effectively, thus using effective measures to fight against illegal, restricted or prohibited goods' movement, carrying out preventive activities, detecting Customs law's violations and fraudulent activities, etc. This Customs area is, definitely, very significant, as it has a great impact on the country's economy and the economic development.

The following Customs' objectives are no less important: to promote the competitiveness of the European economic operators, to facilitate legitimate trade, to control and manage the supply chains used for the international movement of goods, to develop and enhance cooperation between Customs authorities and with other governmental agencies and the business community. Customs' role is also very significant while protecting the public from dangerous and harmful products as well as integrating security aspects into Customs control, due to the fact that a continuous acceleration of international trade and growing global market allow more sympathetic environment to the violations and organised crime.

The implementation of the objectives and means under discussion will increase the role of Customs while overcoming the financial and economic crisis in the countries as well as will have a significant value to the increase of state revenue and the business community's transparency. These objectives are also the aim of the Lithuanian Customs. Considering the needs and expectations of the interested parties concerned for the Customs activities, and seeking to improve their work and the organisation's management system, the Customs authorities of the Republic of Lithuania have established their policy that is reflected in the business strategy (Business Strategy of the Lithuanian Customs for 2011-2015, 2010). The long-term strategic goal of the Customs of the Republic of Lithuania is a reliable protection of society, market, environment and financial interests of the Republic of Lithuania and EU in the field of international trade, the implementation of the EU Customs policy, of the common trade and of the other trade-related common Community policies. In order to reach this aim, one of the main tasks is to implement measures related to the international trade effective control's security, prevention of smuggling, organized crime, terrorism and other criminal acts.

In order to ensure revenue growth, the following functions of the Lithuanian Customs are important: 1) to ensure the implementation of Customs legislation by means of the arrangements for supervision by the Customs authorities, 2) to administer import and export customs duties and other import and export taxes administered by the Customs authorities, 3) to control the application of the Common Customs Tariff, customs duties and other taxes administered by the Customs authorities and their privileges, import, export and transit prohibitions and restrictions set by Customs legislation, 4) to prevent and investigate the violations of Customs legislation, 5) to inspect economic commercial activities of persons, carrying out their activities within the Customs territory of the Republic of Lithuania, their stocktaking and financial accountability related to the application of Customs legislation (Customs Law of the Republic of Lithuania, 2004).

The Lithuanian Customs seek to ensure the correct payment of customs duties and taxes. According to J. Bourgon (2011), public administration requires a new synthesis that will systematically integrate classical theories, principles and existing practices as well as new values of public administration in order to respond to today's challenges. Currently, the Reform of Business Supervisory Institutions is becoming one of the most relevant measures to improve the business environment in Lithuania. The attitude towards the taxpayers' supervision is being changed - a Customs officer is no longer a punisher, he becomes a consultant. The state benefits not collecting fines for violations, but achieving the situation when the taxpayers observe the laws. Tax administrators are increasingly focusing on the taxpayers' conveyance and consulting, as entrepreneurs,

especially those managing small and medium-sized business, find it difficult to deal with lots of rules and requirements.

Consulting is becoming a primary function of business supervisory institutions and only then – supervision and control. Thanks to the consulting, tax inspectors spend less time inspecting the taxpayers' activities. Consulting is a generalised or individual explanation, an opinion on how a public administration entity understands and applies legal acts - that are within his competences - or separate provisions of those legal acts (Business Supervisory Guide, 2012). Taxpayers' consulting is an integral part of the economic operators activities' supervision. In order to improve public services, E. Caplinas, J. Loketas et al. (2011) emphasize the provision of transparent and quality services. Smooth and quality consulting helps to effectively implement the transformation of business supervisory functions and, at the same time, leads to the changes of the concept of the supervision institutions' mission, emphasizing the methodological assistance to the economic operators. In addition, business consulting helps to ensure legal certainty while performing usual economic operations as well as creating a more stable business environment and enhancing the competitiveness of European companies.

3. Analysis of the Taxes Collected by the Lithuanian Customs

Each country's economy is affected by the prosecuting international trade, the volume of which depends on the efficiency of logistic operations, i.e. on the modelling and management of the logistic process controlling the flows of goods crossing national borders. Imported goods from third countries to the EU territory, before going to free turnover, are being supervised by Customs and Customs control is being carried out, as the set import taxes for goods have been outstanding and the requirements of goods' release to the EU internal market have not been carried out. Therefore, the Customs authorities, having a disposition of such kind of goods, have a limited freedom while supervising and ensuring that goods, having no Customs authorization, are not to come onto the internal market, thus trespassing on the fair competition and the financial interests of the Member States or the EU.

The Lithuanian Customs administer customs duties, excises and value-added tax (VAT) for the imported goods released for free turnover. 7 billion 224 million 432 thousand Litas (LTL) of taxes were collected in 2012. 2 billion 457 million 38 thousand LTL of customs duties, excises and VAT (14 per cent revenues of the state budget) of the whole amount were collected to the state budget and 4 billion 767 million 395 thousand LTL of excises and VAT (28 per cent revenues of the state budget) were given to administer to the State Tax Inspectorate.

Comparing 2012 and 2011, there were collected more taxes by 9 per cent (203 million 451 thousand LTL) in 2012. There is the highest tax collection in 2012 after Lithuania has joined the European Union.

Collection of Customs administered taxes in 2012 has been highly influenced by the import taxes of goods calculated during the Customs clearance in December 2011 - November 2012.

The Lithuanian Customs' contribution to the state budget is illustrated in Figure 2.

In 2012, the largest share of Customs administered taxes consisted of the import VAT - 87 per cent, customs duties accounted for 9 per cent, excises - 4 per cent of the Customs income. In 2012 the Lithuanian Customs collected to the state budget 2 billion 149 million 989 thousand LTL of the import VAT, 219 million 241 thousand LTL of customs duties, 87 million 808 thousand LTL of excises. Collection of the Lithuanian Customs administered taxes to the state budget under the tax type is displayed in Figure 3.

Collection of VAT is determined by import volumes of goods rated by VAT as well as by calculated import VAT from those volumes. The Lithuanian Customs administer VAT of goods released to free turnover. However, Customs do not get the total calculated VAT of these items: if an economic operator proposes a note declaring that the value of the energy resources (oil, nuclear fuel, liquid and natural gas),

belonging to the long-term property of an industrial purpose (solid technological complex, line, single-purpose devices or energy resources brought under a single contract), exceeds 100 thousand LTL, VAT payment control is given to the State Tax Inspectorate. Most of the import VAT (about 9 per cent) was paid for the chemical raw materials.

Control of the excises and a part of the VAT payment of the imported exemption-excite goods, which are being brought to the warehouses of excisable goods, is also passed to the State Tax Inspectorate by the Lithuanian Customs.

The largest part of excises collected by Customs are the excises paid for the power products - 49 per cent (43 million 132 thousand LTL) as well as the excises paid for ethyl alcohol and alcoholic beverages 49 per cent (43 million 93 thousand LTL). The collected excises paid for processed tobacco amount to nearly 2 per cent (1 million 582 thousand LTL).

The main factor influencing the volume of Customs collected taxes is the volume of imported goods. Therefore, predicting potential prospects, it can be said that the volume of imported goods by Lithuania is to grow in the future as it would be affected by the recovering domestic consumption. In 2012 a turnover of retail trade in Lithuania increased by 4.5 per cent. Foreign trade after the struck economic crisis begins to recover. This is reflected in the volume of Lithuania's foreign trade, which since 2010 has been increasing annually. Statistics of Lithuania informs that exports in 2012 amounted to 79.7 billion LTL, imports – 86.6 billion LTL. The foreign trade deficit of Lithuania amounted to 6.9 billion LTL (see Table 1).

One of the budget funding's sources of the European Union is the member states Customs' collected duties on imported goods. Customs duties are one of the oldest types of taxes. In the European Union customs duties are collected imposing a common tariff on commercial exchanges with third countries. The EU's collected customs duties are proportionally distributed to the EU and member states' budgets. The Lithuanian Customs pay 75 per cent of the collected import customs duties to the EU budget and 25 per cent remains in the state budget. A part of the customs duties collected by the member states in 2011 amounted to about 10 per cent of the total EU budget revenue (The Community budget: facts in figures: European Communities, EU budget 2011 Financial Report, 2012).

In 2011 a part of the customs duties collected by the member states' Customs to the EU budget (75 per cent) was 16.653.700 million Euros. The data on the member states' collected customs duties' contribution to the EU budget in 2011 are presented in Table 2. A part of the customs duties collected by the Lithuanian Customs amounts to 0.29 per cent among the collected and transferred to the EU budget customs duties by all the member states. A contribution of other member states is significantly higher: the German Customs collected 20.44 per cent, the United Kingdom Customs - 16.53 per cent, the Netherlands Customs - 12.24 per cent, the Italian Customs - 10.78 per cent of all the customs duties paid to the EU budget.

With the given economic crisis, criminogenic processes are proportionally becoming more active. Not only crime, but also black economy, financial crime, Customs fraud, an increase of smuggling, a decline of the private sector's activity are being observed. All of this has a negative impact on the revenue. In order to prevent fraud and abuse, a supervision and control of the Customs procedures, control of the goods' customs value and of the application of tariff and non-tariff measures is being strengthened as well as the inspections of the economic commercial activities are being developed. Implementation of these measures helps to improve tax collection.

Conclusions

1. The European Union Customs, being tax administrators, are implementing the policy of customs duties and international trade. They are also responsible for the effective protection of EU financial interests. Being governmental institutions that are controlling and administering the international movement of goods, Customs administration provides enhanced security for the global supply chain as well as contributes to social and economic development through revenue collection and trade facilitation.

2. Revenue collection is strongly influenced by the Customs activities. The carried out analysis of the state revenue collected by the Lithuanian Customs shows that state revenue collection administered by the Lithuanian Customs is related to changes of foreign trade. Revenue from Customs administered taxes depends on the volume of the import of goods taxed by customs duties and other taxes on imports, on the tax rates and dominance of certain groups of goods in the common structure of the imported items as well as on the particularity of customs duties' payment to Customs. In 2012 the Lithuanian Customs collected 7 billion 224 million 432 thousand LTL of taxes. This amounted to 42 per cent of the country's revenue.

3. One of the budget funding's sources of the European Union is the member states Customs' collected duties on imported goods. In 2011 a part of the customs duties collected by the Lithuanian Customs amounted to 0.29 per cent among all the customs duties collected by member states and transferred to the EU budget. In the European Union customs duties are collected imposing a common tariff on commercial exchanges with third countries.

4. Predicting potential prospects, it can be said that the volume of imported goods by Lithuania is also to grow in the future as it would be affected by the recovering domestic consumption. Foreign trade after the struck economic crisis begins to recover. This is reflected in the volume of Lithuania's foreign trade, which since 2010 has been increasing annually.

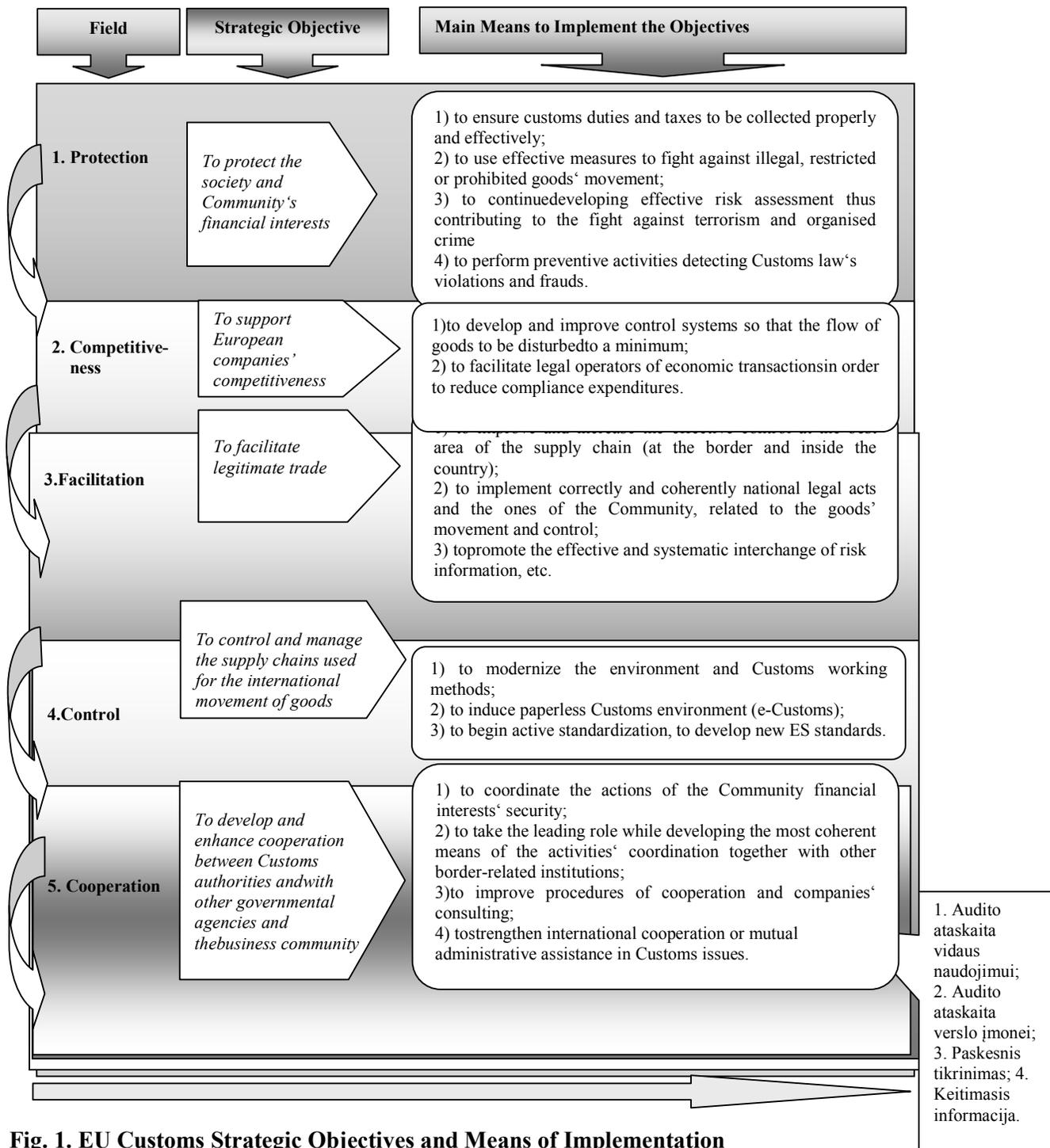


Fig. 1. EU Customs Strategic Objectives and Means of Implementation

Source: compiled by the author on the basis of the Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee (2008).

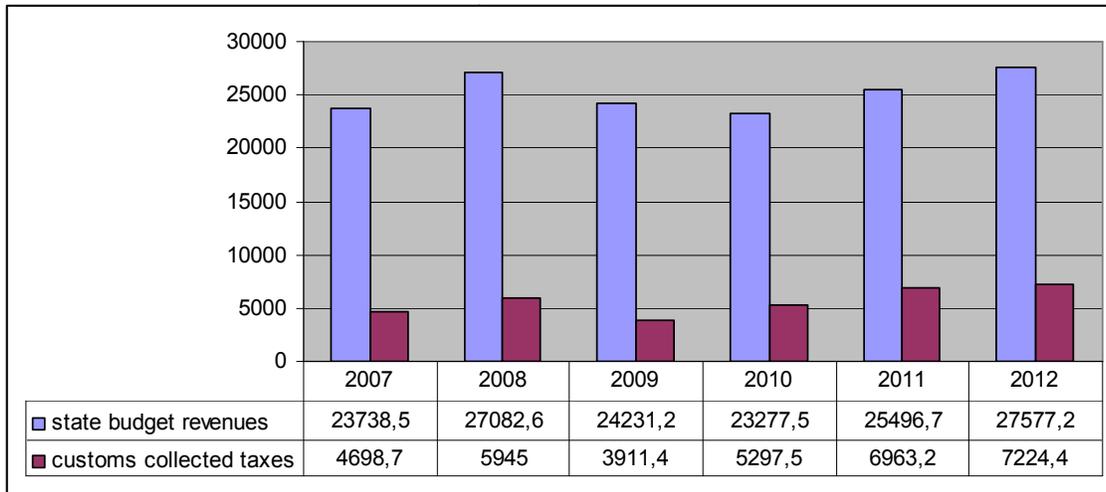


Fig. 2. Contribution of the Lithuanian Customs’ Administered Taxes to the State Budget in 2007-2012 (mln LTL)

Source: Activities Report of the Customs of the Republic of Lithuanian of 2012 (2013).

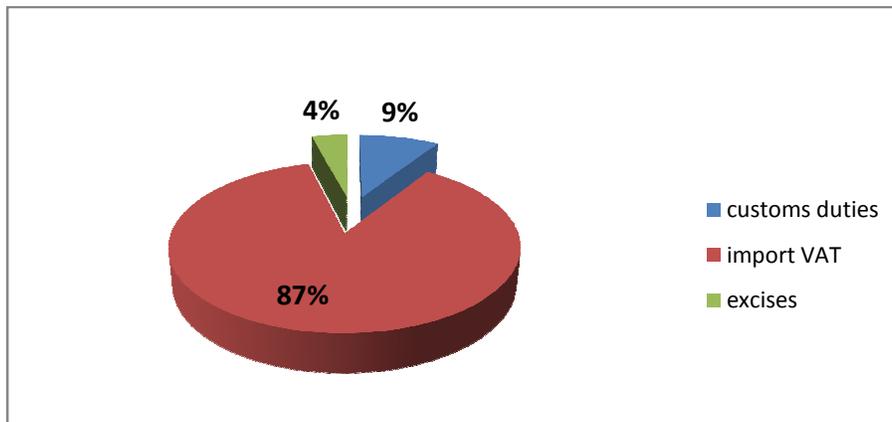


Fig 3 . Collection of the Lithuanian Customs’ Administered Taxes to the State Budget under the Tax Type in 2011 (per cent)

Source: compiled by the author on the basis of Activities Report of the Customs of the Republic of Lithuanian of 2012 (2013).

Value, LTL thousand	2007	2008	2009	2010	2011	2012
Exports	43 192 379.0	55 510 970.8	40 732 002.9	54 038 848.3	69 576 844.9	79 655 492.8
Imports	61 503 517.6	73 006 347.4	45 311 026.1	60 952 759.3	78 812 246.9	86 578 444.9

Table 1: Exports and Imports by Measure Unit, Statistical Indicator and Year

Source: Report of Statistic Department of the Republic of Lithuanian (2013)

	Member State	Customs Duties mln. EUR	Share in Total (%)
1.	Belgium	1.512.400	9.08
2.	Bulgaria	55.400	0.33
3.	Czech Republic	193.300	1.16
4.	Denmark	318.500	1.16
5.	Germany	3.403.800	20.44
6.	Estonia	16.800	0.10
7.	Ireland	178.200	1.07
8.	Greece	155.000	0.93
9.	Spain	1.056.600	6.34
10.	France	1.357.500	8.15
11.	Italy	1.795.300	10.78
12.	Cyprus	33.200	0.20
13.	Latvia	21.100	0.13
14.	Lithuania	47.900	0.29
15.	Luxemburg	12.300	0.07
16.	Hungary	112.200	0.67
17.	Malta	10.100	0.06
18.	Netherlands	2.039.100	12.24
19.	Austria	168.100	1.01
20.	Poland	379.500	2.28
21.	Portugal	131.300	0.79
22.	Romania	142.300	0.85
23.	Slovenia	78.800	0.47
24.	Slovak Republic	93.400	0.56
25.	Finland	138.000	0.83
26.	Sweden	450.300	2.70
27.	United Kingdom	2.753.300	16.53
	Total:	16.653.700	100.00

Table 2: Contribution (75 %) of the Customs Duties Collected by Member States to the EU Budget in 2011

Source: compiled by the author on the basis of the Community Budget: Facts in Figures: European Communities, EU Budget 2011 Financial Report (2012)

References

1. Activities Report of the Customs of the Republic of Lithuania of 2012. Customs Department of the Republic of Lithuania, Vilnius, 2013.
2. Bourgon, J. (2011), „A New Synthesis of Public Administration Serving in the 21st Century”, *McGill-Queen's University Press*, <http://www.jstor.org/stable/j.ctt7zp3k>.

3. Business Strategy of the Lithuanian Customs for 2011-2015. Customs Department of the Republic of Lithuania, Vilnius, 2010.
4. Chaplin, E., Lockett, J., Kennedy, L., Hardy, S., Seaburne-May, L., Sayer, L., (2011), „Improving services through partnership and consultation: a case example”, *Emerald Group Publishing Limited*, Vol. 5 Iss: 2, pp.3 – 8, <http://www.emeraldinsight.com/journals.htm?articleid=1928041&show=html>
5. Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee. Customs Union Development Strategy. European Commission, 2008.
6. Community Customs Code, European Commission, <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1992R2913:20050511:LT>
7. Customs Law of the Republic of Lithuania. *Valstybės žinios*, 2004, nr. 73-2517.
8. Customs strategic guidelines. European Commission, 2008
9. ELLRAM, L. *ir kt.* 2002. The Impact of Purchasing and Supply Management Activities on Corporate Success. *Journal of Supply Chain Management*. Vol. 38, No. 1, p. 4–17.
10. GUTIERREZ, X.; HINTSA, J. 2006. *Voluntary supply chain security program impacts: an empirical study with BASC member companies*. University of Lausanne.
11. HALACHMI, A. 2002. *Performance measurement: a look at some possible dysfunctions Work Study*. Vol. 51, Iss. 5, p. 230–239.
12. Law on Tax Administration of the Republic of Lithuania. *Valstybės žinios*, 2004, nr. 63-2243.
13. MISES, L. 2006. *Ekonominė politika. Mintys šiandienai ir rytdienai*. Vilnius: Eugrimas, 143 p.
14. MARCIJONAS, A.; SUDAVIČIUS B. 2003. *Mokesčių teisė*. Vilnius: Teisinės informacijos centras.
15. MEDELIENĖ, A.; SUDAVIČIUS, B. 2011. *Mokesčių teisė*. Vilnius: Registrų centras.
16. MORGAN, C. 2007. Supply network performance measurement: future challenges? *The International Journal of Logistics Management*. Vol. 18, No. 2, p. 255–273. [http://www.emeraldinsight.com/10.1108/S1474-7871\(2010\)0000018004](http://www.emeraldinsight.com/10.1108/S1474-7871(2010)0000018004)
17. PAJUODIENĖ, G.M. 1998. Mokesčiai Lietuvoje: jų naštos ir struktūros lyginamoji analizė. *Apskaitos ir mokesčių apžvalga*, Nr. 11.
18. Pasaulinės prekybos saugumo ir supaprastinimo standartų sistema. Pasaulio muitinių organizacija. Briuselis, 2005.
19. Report of Statistic Department of the Republic of Lithuania, 2013, <http://www.stat.gov.lt/en/news/view?id=12378>
20. Ruka declaration on the Future of Customs 2013–2020 m. European Commission, High level seminar on the Future of Customs, 4–5 February, 2010, Ruka.
21. STAČIOKAS, R.; RIMAS, J. 2004. *Mokesčiai: teorija ir praktika: monografija*. Kaunas: Technologija.
22. SUDAVIČIUS, B. 2006. *Mokesčiai kaip teisės kategorija*. Teisė, 58 tomas.
23. ŠAPALIENĖ, L. 2010. *Lietuvos mokesčių sistema: teoriniai ir praktiniai pagrindai: mokomoji knyga*. Vilnius: RDI grupė.
24. *The Community budget: facts in figures: European Communities, 2012, EU budget 2011 Financial Report*. http://ec.europa.eu/budget/library/figures/B2011_recap_by_MS_en.pdf
25. *Business Supervisory Guide*(2012), Vilnius: Lietuvos Respublikos ūkio ministerija.
26. WHIPPLE, J. S; GENTRY, J. J. 2000. A network comparison of alliance motives and achievements. *The Journal of Business & Industrial Marketing*. Vol. 15, No. 5, p. 301.
27. БРЫЗГАЛИН, А. 2007. Правовые вопросы нового налогового администрирования в 2007 году. *Хозяйство и право*. No.3. <http://lexandbusiness.ru/view-article.php?id=15>
28. КЛЕМЕНТЬЕВА, Т. Н. 2007. Некоторые вопросы налогообложения администрации. *Финансовое право*. № 9. <http://www.cnfp.ru>