

# DEVELOPMENT OF COMPETENCES OF CUSTOMS OFFICERS: PRELIMINARY INSIGHTS

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## Abstract

Estonia is a member of the European Union and is one of the border states of the EU; therefore, Estonia plays an important role in the implementation and further development of the Union's customs policy decisions. In order for all of this to work, the customs officer must be qualified and professionally competent. The competence requirements are developed internally within the institutions and can be used as a basis for the development of professional qualification requirements and, subsequently, professional standards.

The purpose of this study was to provide preliminary insight into the current situation of ensuring and developing the competence of customs officials in Estonia and in the European Union and to identify its further development needs, including the need for drafting and implementing a professional standard. For this purpose, the existence of professional standards for customs officials in the European Union countries, relevant scientific literature and legislation, and the views of the Estonian Tax and Customs Board (TCB) on the importance of a qualified workforce were analyzed. The analysis revealed that no professional standard for customs officers has been drawn up in any of the EU countries, however, in seven countries, in the interest of the private sector, professional standards have been drawn up for the benefit of those involved in customs operations. The TCB has not yet considered it necessary to discuss the applicability of the professional standards but considers it important in the operation of customs policy to have a qualified workforce. Educational institutions in the EU Member States of the International Network of Customs Universities (INCUI) declare that they teach customs officers in curricula that meet the competency requirements of the World Customs Organization customs officers.

**Keywords:** customs officer, professional standards for customs, professional qualifications of customs officers, customs education, customs competencies

**JEL Classification Codes:** H27, I26, I29

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## 1. Introduction

An efficient customs system is an essential basis for the functioning of a country due to its great impact on international trade and security. For example, customs officers are responsible for controlling millions of goods crossing the border all over the world. As Estonia is a member of the European Union and is one of the EU border states, Estonia plays a crucially important role in this respect at the EU level as well. In order to be able to implement customs policy decisions, customs must employ qualified officials. In Estonia, the development of tax and customs policy is ensured by the Ministry of Finance (Rahandusministeerium, 2019). One of the strategic directions of its sub-office, the Tax and Customs Board, is to increase the willingness of the Estonian society to pay taxes and to provide everyone with the opportunity to perform their duties quickly, easily and conveniently. The strategy of the TCB emphasizes the commitment and professionalism of the Agency's staff and their cooperation in achieving the organization's goals. (Maksuja Tolliamet, 2019)

There are various alternative policy solutions for securing and developing a skilled workforce. One of the policy instruments being the development of the qualifications framework that would provide classification of qualifications according to a set of criteria for levels of learning achieved. That would create the link between education and labor market needs. Another strategy could be the establishment and implementation of a professional standards, which define the required level and skills of employees in a given position. At the same time, it is not expedient to draw up a professional standard for every occupation or position, as it is a labor-intensive and time-consuming undertaking.

To authors' knowledge the Tax and Customs Board has identified within the organization the competencies necessary to carry out the duties of a customs official, but this only addresses the internal recruitment or training needs of the TCB and is closed to the public. For example, describing them as competent professional standards may increase interest in applying for the position and make the recruitment process easier for the employer. As far as is known, this option has not been thoroughly analyzed. This study seeks to answer the question of whether there is a need to draw up and implement professional standards for customs officers in Estonia or is the existing competency model sufficient to ensure a skilled workforce in customs policy implementation?

The purpose of the article is to provide preliminary insight into current situation of ensuring and developing the competence of customs officials in Estonia and in the European Union and to identify its further development needs, including the need for drafting and implementing professional standards.

In order to achieve this objective, the following research tasks have been set: 1) to analyze theoretical literature and regulations to understand the necessity and legal feasibility of the professional qualifications of customs officials; 2) to conduct an overview survey in the EU countries to ascertain the existence of professional standards in the EU; 3) to analyze the views of the officials from the Estonian Tax and Customs Board (TCB) on the problems and possible solutions to and possible solutions related to a qualified workforce.

This article is based on research conducted by the Financial College of the Academy of Security Sciences in 2019 on “Applicability of the Professional Standards for Customs Officers in Estonia,” published in the Proceedings of the Financial College of the Academy of Security Sciences No. 1/2019 (Güldenkoh, Koitla, Kaselo, Sieberk, Saar, 2019).

## **2. Some theoretical and empirical background**

Trends in working life have a profound impact on the economic, social, and political environment, and organizations and individuals must respond rapidly to changing circumstances in order to maintain their competence (Ruohotie and Korpelainen, 2008, 96-97). It follows that in the diverse work environment, employees are increasingly expected to flexibly employ skills, take responsibility, continually improve their professionalism, analytical skills, and collaborative skills. The deeper the skills and knowledge of the employees, the better they can cope with their working lives.

A set of skills and knowledge, or competencies, can be briefly defined as a phenomenon consisting of knowledge, skills, personal qualities, and experience (Martinelli *et al.*, 2010, 161). This definition can be expanded, and the performance aspect can be added: competencies comprise a set of knowledge, skills, abilities, and other qualities necessary for effective performance in a particular workplace (Campion *et al.*, 2011, 225–262). Adding a performance measurement dimension gives the following definition: competence is a characteristic that enables a person to perform tasks efficiently and can be measured against accepted performance standards. This definition of competency encompasses knowledge, skills, abilities, attributes, attitudes, motives and behaviors. (Halley, 2001, 154)

Competencies thus encompass the factors that influence work performance and, as Hodkinson and Issit (1994, 149) emphasize, people's competencies in professional practice are more complete when knowledge, perceptions, values and skills are integrated. In work-related education in particular, competencies are defined not only as a comprehensive set of know-how but also as an understanding of the socio-economic significance of the general abilities and activities required in working life (Ruohotie, 2008, 82).

Significant changes related to rapid advances in science and technology, new starting points in organizational culture, and business ethics are making the labor market increasingly demanding for the employee. Professional qualifications linked to different occupations, which require a professional standard, are one answer to these challenges, pointing to both economic and social aspects. Professional standards specify what people in a particular profession need to know, understand and be able to do (Ahmed & Bodner, 2017, 393), and employees and job seekers must demonstrate their competence in performing practical work in accordance with the standards. The standards can be at the organizational, national or international levels (Ahmed & Bodner, 2017, 393). In the case of a professional standard based on competence, we can talk about better career prospects, professional development of employees, career flexibility, transparency and clear and rules-based communication (Skorkova, 2016, 229-230). Nicula (2014, 19)

points out some additional benefits of professional standards such as to enhance employability, to link the employment requirements with the educational processes, to allow equal opportunities for job seekers and employers, to allow the recognition of non-formal and informal learning.

Developing a professional standard is a time-consuming process, regardless of the field or profession in which it is developed. Ahmed and Bodner (2017, 394) have developed a six-part process model for developing professional standards that consist of analyzing an organization's needs, functional needs analysis, identifying existing standards, developing new standards, ensuring the appropriateness of the standards, and implementing the standards. Before starting the process described, it is important to make sure that it is practicable and that the standards provide added value in the area or profession of interest. In the following, we look at the possible functions and role of professional standards in the customs field.

As the customs field is directly involved in cross-border trade, the expansion of trade and security-related tasks require a professional approach to the management and operation of customs agency worldwide. Competence management contributes to the strategic, flexible, interconnected, and efficient operation of the human resources system. (Baranova, 2013, 91) Peterson *et al.* (2015, 3552-3553) state that the professional standards of customs officers are one of the most important tools that can create a professional development qualification system of customs officers where the education system and the professional activities of customs officials are successfully integrated into one system. The World Customs Organization and its partners are also encouraging and directing the national adoption of integrated education, training and development programs by customs agencies and educational institutions by launching new convergence strategies. The importance of human development in capacity building and customs modernization has been emphasized. (World ..., 2015, 8–9)

A good example of the use of professional standards is the United Kingdom, where a coordinating unit was set up in the 1980s to organize the development of professional standards, which was predominantly based on competence. The approach proved innovative, as educational institutions, learning, and teaching procedures (formal, informal, non-formal learning) and the duration of the learning process turned out to be less important than specific learning outcomes (results), including competencies. (Nicula, 2014, 18) The United Kingdom and Australia are also highlighted by Lester & Religa (2017, 210-211), the authors pointing out that the labor market in these countries is minimally regulated and therefore, the application of professional standards is mandatory.

The analysis also showed that the adequacy of the vocational education system to the needs of the labor market does not always depend on the existence of professional standards. An example is Germany, where the involvement of industry in the development of educational programs has ensured much more direct contact between employers and educational institutions than would have been the case through professional standards (Lester & Religa, 2017, 210–211). However, the approach to establishing professional standards in Poland is described by the authors as a form of soft

influence: professional standards have more of an advisory rather than a legal status and are mainly aimed at recognizing in-service training and training courses provided by educational institutions rather than formal vocational education (Lester & Religa, 2017, 210–211).

We can also presume that probably in case of the professions that involve maintaining ethical behavior would also benefit a lot from professional standards. Customs work that concern detecting illicit goods, certainly involve ethically sensitive situations. In fact, Fatemi *et al.* (2014) have shown that the use of professional standards could potentially make a difference in employee behavior when it comes to ethical rules. Professional standards can also play an important role in the case of certain types occupations and certain employees. For example, when evaluating the existing workforce and when completing full-time study programs is not appropriate or necessary, the assessment and development of staff competencies may be significantly easier if professional standards are in place. (Lester & Religa, 2017, 210-211) Apparently, this could also make it easier to recruit, but also to look for a new job from a job seeker perspective, if the person's previous education only partially meets the employer's expectations.

In summary, it can be concluded from the above that, although the management and development of competencies are becoming increasingly important, including in the implementation of customs policies through professional customs officers, there is no single definitive solution. The appropriate solution should be based on the country's education system, labor market regulations and other relevant factors.

### **3. Research design**

In this study, the analysis is carried out in three steps. Firstly, the regulations and documents related to the assurance and development of customs officers' qualifications were surveyed in order to better understand the legal environment in which the assurance and development of customs officers' competencies are currently taking place. To this end, various texts such as Customs Code (Official ..., 2013), EU directives related to professional qualifications (European Parliament ..., 2005; European Council, 1982) and materials from European Commission's (European Commission, *s.a.*-a, European Commission, *s.a.*-b, European Commission, 2019) and Cedefop's (Cedefop, 2015) websites were analyzed. We focused on two broad aspects in these texts: the definition of the role and functions of customs and the position of customs work with respect to the current EU level qualification framework.

In the second phase, an overview survey was conducted in EU countries to identify the professional standards for customs officers or related agencies in those countries to ensure a skilled workforce in customs operations. The data collection took place between 15-17 March 2019 and 20-22 March 2019. The data was searched in chronological order as follows: 1) Austria, Belgium, Bulgaria and Estonia; 2) Spain, Croatia, Poland and Slovakia (countries registered in the EU professional standards database); 3) other countries.

The data was collected using the Google search engine, which searched for the websites of the Chambers of Commerce, Ministries of Education, and Customs Boards (Annex 1) and used keywords related to customs officers. Initially, it was decided to use the following keywords: *professional standards for customs, professional qualification for customs officers, customs officers' certificates*. The keywords also included a country name, such as *Croatia professional standards for customs*. Existing keywords were not enough, so the following were also used: *Zollbeamter, der Zollbeamte/der Zöllner, tulltjänsteman, Custom/celnik/colnik/Častnik, agent celny, officer/åmbetsman/oficir, inspector, po meri/navada*.

During the analysis, a need arose to make further inquiries to interpret and verify the information collected. As a result, members of the International Network of Customs Universities (INCU) from EU Member States (15) were sent an email (29) requesting clarification on the existence of professional standards or professional qualifications for a customs official.

The third stage of the analysis was conducted on 13, 15 and 28 May 2019 by interviewing representatives of the TCB with experience in customs work (Table 1), who were expected to provide information on problems related to the recruitment, development, and training of customs officers and the existing competence management and development system. A total of three semi-structured expert interviews were conducted, with two individuals interviewed simultaneously.

Table 1. General data of the interviews conducted during the survey

<i>Interviewees</i>	<i>Customs work experience at TCB</i>	<i>Duration of the double interview (minutes)</i>
Interviewee 1	Customs Department	
Interviewee 2	Customs Department, border control area	32
Interviewee 3	Customs Department, border control area	
Interviewee 4	Customs Department, customs formalities area	50
Interviewee 5	Human Resources Department	
Interviewee 6	Customs Department	54

All interviews were recorded and partially transcribed. The data collected through interviews were analyzed by qualitative content analysis, using predominantly directed or deductive approach meaning that the categories were compiled based on the literature analysis as well as the research problem of the study. Codes were derived via open coding. The interviews questions are divided into two blocks (see Annex 2).

The main intention of conducting the interviews was to map the current situation in the TCB and to find the bottlenecks of the system. As each professional qualification has a

clear function and purpose, the analysis sought to identify problems that could be solved or mitigated by the existence of professional standards.

#### **4. Results**

##### *Key findings from regulations overview*

Customs policy is guided by the Customs Code, which lays down the responsibilities of the customs authorities with regard to the surveillance of the Union's international trade. Customs must contribute to the development of open trade, ensuring the security of both the internal market and the general supply chain. Customs shall pursue the following objectives: (a) protecting the financial interests of the Union and its Member States; (b) to protect the Union against unfair and illegal trade by supporting legitimate business activity; (c) ensuring the security and safety of the Union and its residents, and environmental protection; (d) maintaining an appropriate balance between customs controls and the facilitation of legitimate trade. (Official ..., 2013) Therefore, customs authorities are expected to protect the society from illegal economic activity via effective control measures to support legal business activity. Consequently, persons working in the customs system must carry out complex tasks and should be professionally qualified.

In order to describe the role of customs officers more precisely, we can use the ESCO (European Skills, Competencies, Qualifications and Occupations) framework. This framework was developed within the European Commission's Directorate-General for Employment, Social Affairs, and Inclusion on the initiative of the Europe 2020 strategy and in cooperation with stakeholders and Cedefop. The strategy was last updated on 26 April 2018. The function of ESCO is basically to describe and classify professional occupations, skills and qualifications relevant for the EU labor market and education. (European Commission, 2019)

The ESCO also explains the concept of a customs officer and describes his/her duties, and gives examples of job titles for customs and border officials. The profession is also classified under ISCO-08 code 3351 and is defined as follows: "Customs officers combat the importation of illegal goods, firearms, drugs or other dangerous or illegal items while checking the legality of items brought across national borders. They are government officials who control the documents to ensure entry criteria and custom laws are complied with and control if the custom taxes are paid correctly." The definition of customs and excise officer is given in more general manner but is refers to very similar tasks: "Customs and excise officers approve or deny the passage of goods through customs barriers for international business and ensure compliance with consignment legislation. They facilitate communication between import and export trading institutions and government officials, and are responsible for taxation calculation and ensuring payment". (European Commission, *s.a.-b*) Both definitions indicate that customs officers must possess a wide range of competencies related to legal, economic, accounting or communicating knowledge and skills in order to perform their task at the expected level.

It is also important to notice that overall contextual background related to development of professional qualifications at EU level is being improved. Specifically, in 2008 the

first European Qualification Framework (EQF) recommendation was adopted to make qualifications from different countries more comparable. This has had a significant impact on the development of national qualification frameworks (NQFs) as well engaged them to the EQF. The Professional Qualifications Framework is monitored by the European Centre for the Development of Vocational Training (Cedefop), where an article on the progress of the European Qualifications Framework is published every five years. The most recent review article was published in 2015 and shows that eleven countries, including Estonia, are working on the practical implementation of the national qualification's framework. (Cedefop, 2015)

The expected fields of activity and occupations for the professional qualifications of customs representatives or non-customs representatives were established already in the European Union in 1982 (European Council, 1982). A directive on the recognition of professional qualifications was adopted by the European Parliament on the 7th May 2005. The directive lists the activities related to the categories of professional experience including customs activities (goods under customs control, their storage, acceptance, etc.). (European Parliament ..., 2005) Current information about the professions regulated in a given country is available from the Regulated Professions Database (European Commission, *s.a.-a*).

#### *Implementation of customs qualification standards in the EU countries*

An analysis of the existence of professional standards revealed that no professional standards for customs officers have been set in any EU Member State (see Annex 1 for summarized results). At the same time, it became clear that professional qualification requirements (professional standards) were established for the private sector customs representatives. Professional standards were established for the private sector customs representatives (declarant, agent, authorized representative) in seven countries (Bulgaria, Spain, Croatia, Italy, Poland, Slovenia and the Czech Republic).

Responses from members of the International Network of Customs Universities (INCU) revealed that there are no professional standards for customs officers in their countries and some countries have established professional standards for private customs staff (customs agent, customs representative, authorized representative). All confirmed that they are teaching and training customs officers in curricula that meet the competency requirements of customs officials. In 2005–2007, the WCO together with the INCU members, during the PICARD program, established “Professional Standards” for customs curricula to be implemented by institutions providing BA or MBA education (World Customs Organization, 2019).

#### *Findings from interviews with customs officials*

The interviewees were expected to provide information on the problems related to the recruitment, development, and training of customs officers in the TCB and the system used for the management and development of the competencies used. The data collected during the interviews were analyzed in eight categories based on the questions. Table 2 lists the predetermined categories and keywords and phrases from the interviews.



Table 2. Interview response categories and codes

Categories	Codes
Assessment of the competency of officials	Compliance with regulations Based on managers' experience, subjective In the form of a development interview. Fixed internal claims Changing over time
Development of the competency model	Development stalled The problem: labor shortage
Using the competency model (implementation in work)	Integrated into basic training that ends with knowledge testing Tasks provided in the job description
Weaknesses of the current competency model	Careers are not shaped on this basis, salaries are not affected Individual approach, development interviews
Problems on recruiting	Lack of motivated and qualified workforce, the problem has been exacerbated in certain areas The specificity of customs work, scheduled work Low wage Graduates of the Estonian Academy of Security Sciences are not motivated to work at the border
Disclosure of the competency model	Public customs supervision The popularization of customs work
Opportunities for applying professional qualifications	No need Not discussed before
Need for professional standards for a customs official	There is no need or efficiency The education of the Estonian Academy of Security Sciences is sufficient The existence of levels could motivate long-term employees Could be together with professional standards for a customs agent

**When evaluating the competence of officials**, all interviewees responded that the competencies of customs officials that have been developed at the TCB have not been changed for years because there is no need, and due to lack of time it is not a priority.

"There has been a discussion to check the competencies of officials during the development interview." (Interviewee 1)

All interviewees pointed out that there is an annual development interview with officials where the immediate supervisor evaluates the competencies of the subordinate. If there is a change in legislation or emphasis on societal challenges during the year, the necessary training will be provided for officials. All new officials shall undergo basic training.

"The more knowledge an officer acquires through training, the higher the salary." (Interviewee 3)

The interviewees answered that there is no motivation or need for **developing the competency model**. It was noted that general competencies have remained the same, it is rather the electronic systems and the need for data collection that has changed. In case of new legislation or new emphasis in the work of the TCB, internal training is held to inform officials.

"The different types of work described in the previous year (e.g., clearance of ships, border, etc.), knowledge which will be further evaluated by the immediate manager." (Interviewee 3)

The interviews revealed that the **competency model is used** relatively little in the TCB. "Competency models are managers' tools for evaluating their officials in terms of salaries.

The manager must be able to explain the difference in salary to his or her employees." (Interviewee 4)

**The bottleneck of the competency model** is that a career is not shaped on the basis of the competency model. Remuneration tends to be individualized and takes into account the employee's experience and additional competencies. It was also believed that the model is difficult to use in evaluating officials and more focus is placed on the feedback of the person's work in the form of a development interview. In addition, the staff member shall have a job description listing their duties and shall have the necessary skills to perform their duties. The interviewees discussed whether all customs officers need the same competencies or whether it would be sufficient for some customs officers to be given some specific skill, such as reading X-ray images.

**As a recruitment problem**, all interviewees pointed out a shortage of labor on the border. It is difficult to find the staff at border crossing points where there is a need for specialized work based on the schedule. Low salary levels are particularly striking when compared with border police officers and exacerbate labor shortages even more. The problems are most acute when recruiting officials from the open market, but also partly when recruiting cadets from the Estonian Academy of Security Sciences (EASS). Graduates of Financial College of the EASS are reluctant to go to work at the border or leave quickly. Since the EASS is the only school providing customs education in Estonia and the only employer is the TCB, the problem is two-sided. As the labor problem is large in the border region, from the point of view of the employer, the existence of professional standards or the level achieved by the employee in the existence of the standards is completely insignificant according to the interviewees (interviewees 3 and 5).

**Disclosure of the competency model was** supported by all interviewees. Once the competencies have been renewed and made accessible to the public, they could be made publicly available with explanations. This would open up the content of the customs officer's work to potentially interested parties and could increase the importance and reputation of customs work in society. Interviewees 1 and 4 found that not only customs surveillance competences could be disclosed.

It emerged from all the interviews that the need for the possibility to apply professional qualifications has not been discussed at the TCB or there is no need for it.

The need for professional standards for a customs officer was not considered important, but its potential benefits were perceived.

“The standards would make the career clearer. The goal to get to the next level is to go through further training.” (Interviewee 4)

“We have described the basic level ourselves and we get it from school. If we could figure out what this next level could be or what to aspire to, it would be great just like that.”(Interviewee 5)

“Based on professional standards levels, the EASS could provide vocational training. Basic training of the TCB would be integrated into vocational training. The graduate would have the knowledge of the appropriate level of professional standards, and the shift leader could count on this when hiring an employee.”(Interviewee 3)

In the European context, it was felt that implementing a single standard was difficult because of the different organizational structures. All interviewees thought that the competency model could be updated, applied and made public.

In conclusion, it turned out that finding officials for the border was difficult. Suitable new employees undergo basic training and take up employment. According to the interviewees, the TCB does not intend to draft professional standards. It was found that if professional standards would help to promote the work of a customs official or motivate officials to acquire new knowledge in order to advance to a higher level, consideration could be given to developing professional standards for a customs official. All INCU members involved in the survey and all the interviewees agreed that a skilled workforce is required for the successful operation of customs policy.

## 5. Discussion

This study offers a preliminary insight into the current state of the system for ensuring and developing the competencies of customs officials and its development needs, focusing on issues related to the implementation of professional standards, both from a theoretical and a legal context. In addition, the existence of professional standards related to customs issues in the EU Member States was mapped and the views of the representatives of the TCB were analyzed. The analysis of the collected data leads to several provisional conclusions about the existence, necessity and possible future directions of the customs officer's professional qualification/professional standards.

Firstly, it appeared that no professional standards for customs officers were drawn up and implemented in any of the countries examined. At the same time, professional standards for private customs agencies such as customs declarants, customs representatives, customs agents, or authorized representatives were found to exist in several countries in southern and eastern Europe. This applies also to Estonia, where customs agent

certificates are issued by the TCB (Rahandusministerium, 2017) in accordance with the procedure for conducting the customs agent's examination and issuing the certificate. On the basis of the above, it can be concluded that the legal environment at EU level is favorable for the development of professional standards for customs officials. Although the process of drafting standards consists of several stages (Ahmed & Bodner, 2017), it is clearly regulated and there is no legal or administrative impediment to the development of standards if there is a substantial need for it.

There may be several reasons why professional standards for a customs official has not been drawn up. First, in many countries, an education system that is flexible and responsive to the needs of the labor market can play the role of professional standards (Lester & Religa, 2017, 208). Estonia is a good example of this, where customs officials are trained on the basis of input from the TCB in the curricula of the Financial College of the EASS. Secondly, "Professional Standards" developed by World Customs Organization also fills the gap at least partly. For example, members of the International Network of Customs Universities (INCU) train customs officers (BA, MBA) in curricula based on the "Professional Standards" threshold and meeting the competency requirements of customs officers (World ..., 2019). One function of professional standards is to mediate between educational institutions and the labor market (Nicula, 2014), but if this connection is established in some other manner, there may not be much need for standards. However, the fact that World Customs Organization started the process of development of professional standards more than 10 years ago and has updated them in 2019, indicates the importance of professionalism in the field of customs. This is also evident from the variety and complexity of tasks that customs officers must perform, that we saw from the definition of the profession (European Commission, *s.a.* - b). The social price of mistakes or underperformance of customs officers is very high expressed via greater illicit trade or unpaid taxes. Therefore, the development of competences that comprise the knowledge, skills and abilities for effective performance (as we described in the theoretical part) is crucially important.

As an additional factor on which implementation of professional standards may depend, the general structure of the education system can be highlighted, where the function of professional standards may vary considerably from one country to another. In many countries, the role of professional standards has historically become relatively small and therefore not necessarily considered to be essential. A study by Lester and Religa (2017) shows that while professional standards play a major role in the UK and that it is a heavily regulated area, standards in Poland, for example, tend to play an advisory role.

In addition, one reason for the lack of professional standards may be the relatively low total number of customs officers, which is why it has not been considered appropriate to draw up separate professional standards for them. However, the number of employees should not be the main criterion for identifying needs. For example, international trade, with which customs officials are directly involved in their work, accounts for a large share of economic activity in most countries and is growing at the same rate as the gross domestic product during certain periods even ahead of schedule (World ..., 2018). Thus, the impact of customs officers' activities on society is significant, and the development

of the profession and professional qualifications of customs officers is essential for a stable and growing economy.

However, the study does not suggest that the competency of customs officials in Estonia or the other EU Member States would not be described or systematically developed. As previously known, the Estonian Academy of Security Sciences has developed a competency model for evaluating employees and describing job requirements at the organizational level. It is quite likely that many other countries also have something similar, although the data collected in this study do not allow any evidence to support this.

In order to analyze the situation in more depth, including collecting information on the practical application of the competency model as an alternative to professional standards, representatives of the TCB were interviewed. The resulting data provided indicative information, for example, on the extent to which an organization-level competency model can perform the functions of professional standards. The interviews revealed that the TCB has a competency model actually in use. For example, it has been used to develop basic training, which is an in-service training program for new employees at the TCB. Thus, it can be argued that the descriptions of the competencies are also used in the training of staff in practice and play a role in the development of staff qualifications and competencies. In addition, the competency model was used by most of the authors of the study to draft a curriculum for customs and taxation at the Financial College of the Estonian Academy of Security Sciences, from which the TCB recruits staff each year. A role similar to that of the TCB competency model is also seen in the professional standards, both in academic literature (Skorkova, 2016; World Customs Organization, 2015; Nicula, 2014) and in Estonian regulations (Haridus- ja Teadusministeerium, 2008).

At the same time, it emerged from the interviews that the competencies of the staff of the TCB are evaluated on the basis of development interviews and experience of the managers, and descriptions of tasks are reflected in job descriptions. The development of competencies is guided by ever-changing priorities and regulations of the customs field. In addition, descriptions of the skills and knowledge of the employees have been developed for the different sections of work, which are used as a basis for selecting the training and determining the salary. This can be seen as an implementation tool for the competency model, where the skills and knowledge required are described in more detail for each section of work.

The analysis suggests that the functions that a professional standard could potentially perform within an organization already exist in the TCB. A similar role is already being played by the internal competency model and its complementary instruments. It is important to note that the study does not assess the current competency development system at the TCB, but rather analyzes its existence. Whether or not professional standards could be more beneficial within the organization than the current system needs to be analyzed separately. However, interviews revealed a lack of motivated and qualified staff, as well as the need to raise the reputation of the work of the customs officer. Therefore, based on the main functions and expected benefits from implementation of professional standards or some other type of competency model (see Ahmed & Bodner,

2017 or Skorkova, 2016), we could argue that at least some relief could be provided to these problems. Professional standards could potentially help employees and job seekers better understand their career opportunities and make the career more flexible and transparent.

In addition, based on the information gathered from the interviews, it can be concluded that although the competency model used in the TCB performs the necessary functions internally, it can be argued that it is not comparable with the potential that would arise from the establishment of professional standards. Specifically, if the function of an internal competency model currently in use in TCB is to establish a link between the organizational needs and its members in particular, the professional standards could extend it beyond the TCB to all potential future customs officers. In other words, based on the functions of professional standards described by Nicula (2014, 19), the standards would potentially inform the corresponding job seekers about employers' expectations and would support the creation of equal opportunities for both employers and potential employees. One of the additional roles of the professional standards could be the promotion of the profession, which would increase the credibility and reputation of the customs officer's profession, which in turn could potentially alleviate labor shortages. If on the choice of the profession, people are more familiar with its actual content, then it is more likely that candidates who are well suited for the job will apply for the job as customs officers. However, to our knowledge there is no solid empirical evidence to back up this claim.

Practice shows that countries have not shown any initiative in drafting and implementing professional standards for customs officers. The possible causes have been discussed above. This deserves further analysis in the future in order to better understand the specificities of countries and the current situation. If the main reason for abandoning the standards is the relatively small number of officials, one possible solution could be to establish professional standards for customs officials at the EU level or rely on the standards already developed at WCO (World ..., 2019). There is also evidence in the literature that customs officials could benefit greatly from the harmonization of professional standards in different countries (Petersone *et al.*, 2015).

Given the globalization and constant technological change, the importance of customs cooperation is difficult to overestimate. The feasibility of establishing a single customs officer standard at the EU level deserves further analysis. The results of the study indicate that the development of professional standards for customs officers can be of considerable benefit to the current and potential future customs officers. This can alleviate a number of problems, in particular, the recruitment of new staff and the promotion of the customs profession. At the same time, the study showed that no professional standards for customs officers exist in any EU country. The reasons for the lack of professional standards were not addressed in this study. In very general terms, it can be concluded that the benefits of separate professional standards in addition to those developed globally by World Customs Organization are not perceived to be sufficiently high in EU countries and that the availability of a qualified workforce for the functioning of customs policy is considered more important.

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**Annex 1.** Data source the existence of professional standards for customs officers in the EU (24.03.2019)

Members countries of the EU	Data source
Austria	National Qualification Framework for the NQR in Austria
Belgium	Belgian Federal Government Federal Public Service Finance International Trade Administration
Bulgaria	National Customs Agency of the Republic of Bulgaria Bulgaria professional standard for customs <i>Bulgaria National Qualifications Framework</i>
Estonia	Kutsekoda (Estonian Qualifications Agency)
Spain	European Commission Spain Qualifications Authority SilverTrans Tránsitos y Aduanas S.A. Euraxess Spain Agencia Tributaria
Croatia	European Commission The Croatian Qualifications Framework Regulated professions in the Republic of Croatian Parliament Narodne novine Službeni list Republike Hrvatske Ministarstvo financija Carinska uprava Database of Regulated Professions
Ireland	Quality and Qualifications Ireland
Italy	Ministero dell'Istruzione dell'Università della Ricerca The New Italian Customs Administration The Italian Qualifications Framework
Greece	Greece EQF NQF & Qualifications Certification
Cyprus	Cyprus Ministry of Education and Culture Cyprus Qualification Framework Committee Ministry of Justice and Public Order
Luxembourg	Le gouvernement Ministère de l'Éducation nationaleet The portal for lifelong-learning The Luxembourg Qualifications Framework
Lithuania	Centre for Quality Assessment in Higher Education Customs of the Republic of Lithuania Lithuanian National Qualification Framework
Latvia	Academic Information Centre Regulated profession - Latvian Republic The Latvian Qualifications Framework
Netherlands	de Nederlandse organisatie voor internationalisering in onderwijs Your foreign diploma in the Netherlands

Malta	Malta Standards Authority Malta Qualifications Recognition Information Centre
Poland	European Commission National Qualifications Framework Ministerstwo Edukacji Narodowej Departament Strategii Krajowa Administracja Skarbowa Slużba Celna Krajowa Administracja Skarbowa Zintegrowany Rejestr Kwalifikacji
Portugal	European Quality Assurance in Vocational Education and Training Portugal National Qualifications Framework ExpatNetwork Description of the VET System in Portugal The Recruitment and Selection of Staff in the Portuguese Administration
France	A brief introduction to French Customs Groupe Société Générale The French National Qualifications Framework
Sweden	Sveriges referensram för kvalifikationer
Romania	The National Register of Profesional Referencing the Romanian National Qualifications
Germany	German Qualifications Framework The Federal Institute for Vocational Education and Training
Slovakia	European Commission Slovakia National Qualifications Framework Ministry of Finance of the Slovak Republic The Ministry of Education, Science, Research and Sport of the Slovak Republic
Slovenia	Slovenia National Qualifications Framework Republic of Slovenia Ministry of Finance Slovensko ogrodje kvalifikacij Slovenian Institute for Standardization Legal and Regulatory Environment
Finland	Finnish National Agency for Education Qualifications Frameworks Tulli
Denmark	Ministry of Higher Education and Science Recognition of professional qualifications
Czechia	Ministry of Labor and Social Affairs of the Czech Republic. The EQF and Czech qualifications Customs Administration of the Czech Republic National Register of Qualifications Police Academy of the Czech Republic
Hungary	The Hungarian National Qualification Register National Tax and Customs Administration Oktasi Hivatal Faculty of Sciences of Public Governance and Administration
United Kingdom	Accredited Qualifications National Careers Service Register of Regulated Qualifications

## **Annex 2. Plan of the interview**

### *Competency model*

1. What is your need to check the competency of officials?
2. We are aware of the TCB competency model, how would you describe it, and how often do you develop and update it?
3. To what extent and how is the current competency model used in the TCB?
4. What are the main current bottlenecks and problems (in the competency model) (i) on the planning of training, (ii) on staff remuneration, (iii) on career development of the career path of the officials?

### *The benefits of professional standards*

5. What do you see as the biggest problems and bottlenecks in recruiting new employees from both the open market and the Financial College of the Estonian Academy of Security Sciences?
6. How would you feel if different levels of competency models were accessible to all?
7. Have you previously discussed the possibilities of applying professional qualifications to your officials?
8. In your personal opinion, what could be the value of professional standards for customs officials?