

**NATIONAL UNIVERSITY OF PUBLIC SERVICE  
Doctoral School of Military Sciences**

**Theses of the doctoral (Ph.D.) dissertation  
AUTHOR'S SUMMARY**

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**Situation and opportunities for the development of customs  
cooperation in the European Union and Visegrad States**

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## Table of contents

1. Formulating the scientific problem, topicality of the dissertation .....	3
2. Hypotheses .....	5
3. The aim of the research .....	6
4. Research methods .....	7
5. Summary of the research work .....	9
6. Summarised conclusions .....	14
7. New scientific results .....	20
8. Usability of research results, recommendations .....	22
9. Publication list .....	25
10. Professional and academic curriculum vitae.....	27

# **1. FORMULATING THE SCIENTIFIC PROBLEM, TOPICALITY OF THE DISSERTATION**

My research topic is the international customs relations and customs cooperation of the National Tax and Customs Administration (hereinafter: NAV), limited to the cooperation activities within the framework of the European Union and the complementary customs cooperation in Visegrad states, with a view to the international relations of NAV as a whole.

The process of modernizing the governance of the European Customs Union, now in its fifty years, has accelerated and intensified in recent years. Studies have been carried out and working groups have been set up to map out the obsolete management system and help to renew it. These studies regularly reflect the vision of an agency-level organization separate from the European Commission's Directorate-General for Taxation and Customs Union (DG TAXUD). In my dissertation, I present this reform process in detail and also made predictions about the organization and competencies of the future customs agency.

In a globalizing world economy, interdependence has created a special environment in which individual states and economic areas develop and maintain close trade relations with each other. Global supply chains have lengthened and gained new manufacturing and processing areas according to comparative advantages. Today, we can see what supply problems the rationalization of production in this way could lead to supply problems in the event of a pandemic or a war in another country in our region. The regulation, control and facilitation of these trade relations are key questions of the international customs relations. In order for the tax and customs authorities of Hungary to fulfill their control and support role in an appropriate way, it is important to work not only on issues directly related to its basic purpose, but also on certain areas of management processes (international cooperation, introduction of international practices, use of scientific results).

The functioning of the customs union and the behaviour of international actors can be well studied in the forms of regional cooperation. The customs union as a whole and the single market in the European Union will only partially solve the problems of the internal market and customs borders. There are several reasons for this phenomenon. On the one hand, the different views of the Member States, the intention to strengthen their own national economies, and on the other hand, the differentiated spatial and temporal appearance of perpetrators of fraudulent or criminal acts, and thus the changing attention of public bodies. There are a number of

challenges that are more pronounced in the Central European region, affecting the revenues of the states located here to a greater extent. The states in the region have thus developed specific solutions, and in many cases international solutions, against these scams, which typically have international characteristics.

To this day, the customs union is governed mainly by the Council structures set up in the 1950s when the EEC became operational. After 1968, Member States sought to establish common customs legislation to ensure that the same rules were applied to imported products everywhere and that the same customs duties were levied. The Treaty on European Union (TEU) and the Treaty on the Functioning of the European Union (TFEU) enshrine the customs union as one of the fundamental *acquis* of the European Community, entrusting the main tasks of its operation to the European Community, the European Union and its bodies. It follows that the European Union has a number of exclusive competences in the field of customs administration.

At the same time, the European Community exercises and controls only the principal direction and supervision towards the national customs administrations, but it has only an indirect effect on the day-to-day customs administration and customs policing activities. DG TAXUD and its directorates perform management and harmonization tasks with regard to customs tariffs, customs procedures and the relations of the customs union with third countries. The established and consolidated structure, which is a closely intertwined system of overlapping Council and Commission systems, is only ill-suited to tackling the challenges of modern customs administrations and to establishing and maintaining a common customs administration in the European Union. Processes are slow and cumbersome, while national customs administrations facing new challenges every day, whether it is a war in a neighbouring country or increased migratory pressures.

## 2. HYPOTHESES

During the formulation of the research hypotheses, I considered the whole system of customs administrative activity and the maintenance of international customs relations, therefore I examined my hypotheses not only from a domestic but also from an international perspective.

In the course of my research, I set up the following hypotheses:

- H1. Through its organizational element coordinating the international customs cooperation tasks of the NAV, it is more active in the implementation of the common tasks of the European Union customs cooperation compared to the customs administrations of similar Member States.
- H2. The organizational element of the NAV that coordinates international customs cooperation implements a more complex system of tasks than the organizations of other European Union customs authorities performing similar tasks.
- H3. As a result of the constantly evolving customs cooperation in the European Union, the reform of the governance of the customs union may result in the establishment of a new institution, the European Union Customs Agency, whose main organizational framework, system of tasks and competencies can be predicted.
- H4. As a complementary solution, NAV uses a system of close customs cooperation between the Visegrad states to address some of the challenges in customs cooperation in the European Union.

It is important to note that these hypotheses have been modified several times during my work, in some cases expanding, and in some cases narrowing, as the range of facts available to me has changed.

### **3. THE AIM OF THE RESEARCH**

The basic aim of my research is to present the system of international relations developed after the establishment of the National Tax and Customs Administration, especially the international relations of customs law enforcement and customs administration, to analyse in detail their tools and methods, the regularities recognizable in them.

By presenting and analysing in detail the activities of the organizational element responsible for the coordination of customs cooperation, I aim to demonstrate that it implements a more complex system of tasks compared to the organizational elements of the customs administrations of other Member States performing similar tasks. The successful implementation of this system of tasks is the activity, the presentation of which is also my goal. My aim is to prove the assumption that the Hungarian customs administration is an active international player in both regional and EU comparison. It is quantitatively more active than other similar Member States in its researchable and measurable dimensions.

My aim in the processing of international customs cooperation is to analyse the methods that are of paramount importance in the establishment and development of international relations. In doing so, I will elaborate on the results of customs co-operation achieved in the past more than a quarter of a century of the Visegrad countries (hereinafter: V4), point out the complementary role of the joint work of V4 and the additional opportunities inherent in it.

One of the main objectives of my research is to present the effects of the establishment, operation and development of the European Union as a customs union on international cooperation in the field of customs, their development and evolution. As described above, I would like to draw attention to the influence, replacement of European Union processes through the sovereign cooperation of states. In international customs administration, a complex, interdependent, partly mutually supportive and partly redundant system of multilateral, regional, European Union and bilateral co-operation is well observed.

My aim is also to present the current state of play and possible scenarios for the institutionalization of CELBET as part of the reform of the governance of the European Customs Union, particularly in the light of the processes leading to the creation of a European Union customs agency. In doing so, I would also like to predict the possible organizational framework for the European Union's customs agency.

## 4. RESEARCH METHODS

Given that the literature background in my narrower topic is rather incomplete, I tried to fully process the literature in the secondary research. I researched and analysed the publications, scientific dissertations and conference materials related to the topic, which I collected following the doctoral school studies, the recommendations of my supervisor, and the services of the NUPS University Library and Archives. I performed keyword searches in library catalogues and repositories of scientific works, as well as in repositories. I also used content that is freely accessible and accessible from our university through library services. The collection of the staff of the Museum of the History of Customs and Taxation and the Department of Customs and Finance Guard of NUPS also helped me to collect the relevant literature not yet involved in digitization. During the mapping of the literature, I also carried out a short scientific metrics search by searching the title, abstract and keywords of the publications in the Scopus scientific database, and by statistically analysing the metadata of the resulting publications.

I applied a chronological-historical examination method during the processing of the history of customs co-operation, as a result of which I collected the documents and source works available at the National Tax and Customs Administration.

I turned to the methods and procedures used to solve each international challenge with a systems approach, I explored the connections and interactions. Using a pragmatic application of the methods of analysis and synthesis, I examined the various documents, international and domestic publications and reports published on the research topic, with special attention to the travel reports prepared for each mission. I explored the facts and context, and finally drew conclusions and made recommendations on possible directions and areas for further development of customs cooperation.

I obtained the basic data needed for the comparative analysis by means of a questionnaire research. Based on the available documents, I examined and analysed the international relations of the customs law enforcement of some other states, the system and organization of the establishment of co-operations, and their experiences with a primary research method, a questionnaire survey and direct experience. The competent authorities of the Czech Republic, Finland, Croatia, Poland, Spain and Slovakia replied to the questionnaire. I examined the organizational system of customs cooperation and the measurable elements of some of its

activities in Hungary and in other EU Member States using a comparative method. I did statistical analyses.

I conducted interviews and in-depth interviews with managers and subordinates actively involved in international customs cooperation. Using the method of exploration, we considered the experiences of the methods used to develop international collaborations together with the international experts moving on the topic. Using the method of abduction, I deduced the causes of each phenomenon, using also the selection of the most characteristic cases. I subjected to a detailed analysis the travel reports prepared by the NAV delegates, to which the NAV provided access.



## 5. SUMMARY OF THE RESEARCH WORK

In my dissertation I give a comprehensive and complete picture of the customs cooperation of the National Tax and Customs Administration in the European Union and the V4 region, examining and analysing its historical development, the development and results of the organizational system implementing it. My aim is to point out that the most important area of NAV's international relations is in the field of customs cooperation.

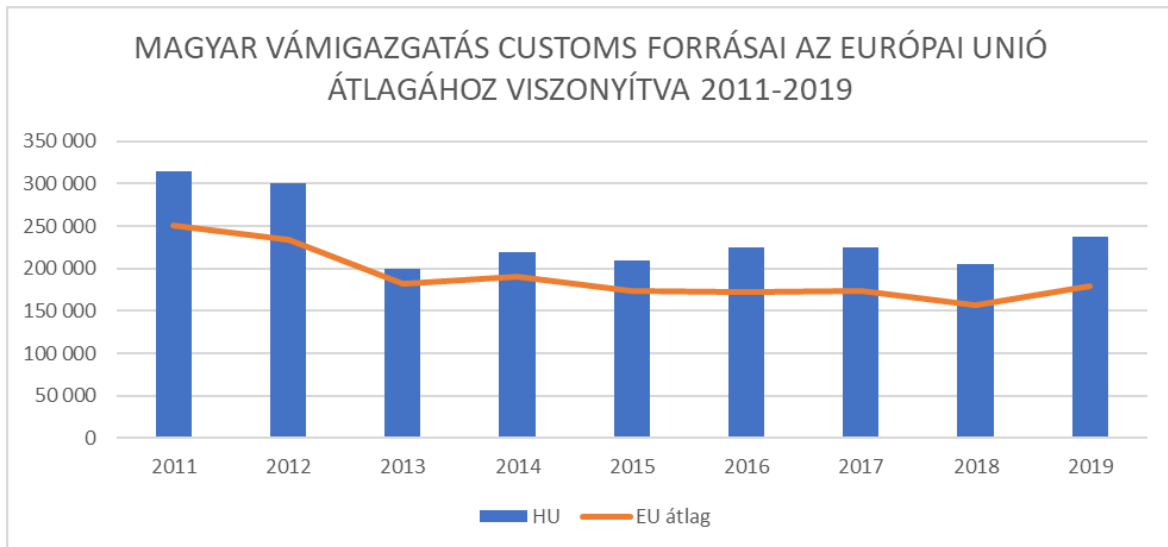
In my dissertation I present the establishment of the National Tax and Customs Administration in 2011, the changes in its organization, the organization and performance of the organizational element performing international management tasks. In this context, I will also talk about the international activities of the predecessor organizations and the process of the 2010 APEH-VP integration. With the presented facts, I prove that the integrated organization has continued, broadened and deepened the international relations system of the predecessor organizations by widely applying the methods used in each field.

The statistical data and facts presented in the **second chapter** confirm NAV's active participation in international customs relations, and also point out that in addition to efficiency, the field has also paid significant attention to cost-effectiveness. The data available to me provide excellent evidence that NAV, through its organizational unit coordinating international customs cooperation tasks, is more active in the implementation of common EU customs cooperation tasks than the customs administrations of similar Member States.

Following a questionnaire survey, I present, analyse and evaluate in detail the international cooperation system of the customs authorities of Slovakia, Poland, Croatia, Finland, Spain and the Czech Republic, and the tasks performed by their international departments. In the **third chapter**, I compare the practice of foreign counterparts with the domestic experience, stating that the other examined states do not have such a wide spectrum of international relations and such deep support. I would like to point out that the manpower of NAV KI NFOs is in line with the tasks performed and the results achieved, and lays down the foundation for proactive action in the international arena. With these conclusions, I certify that the organizational element of the NAV coordinating the international customs cooperation implements a more complex system of tasks than the organizations of other European Union customs authorities performing similar tasks.

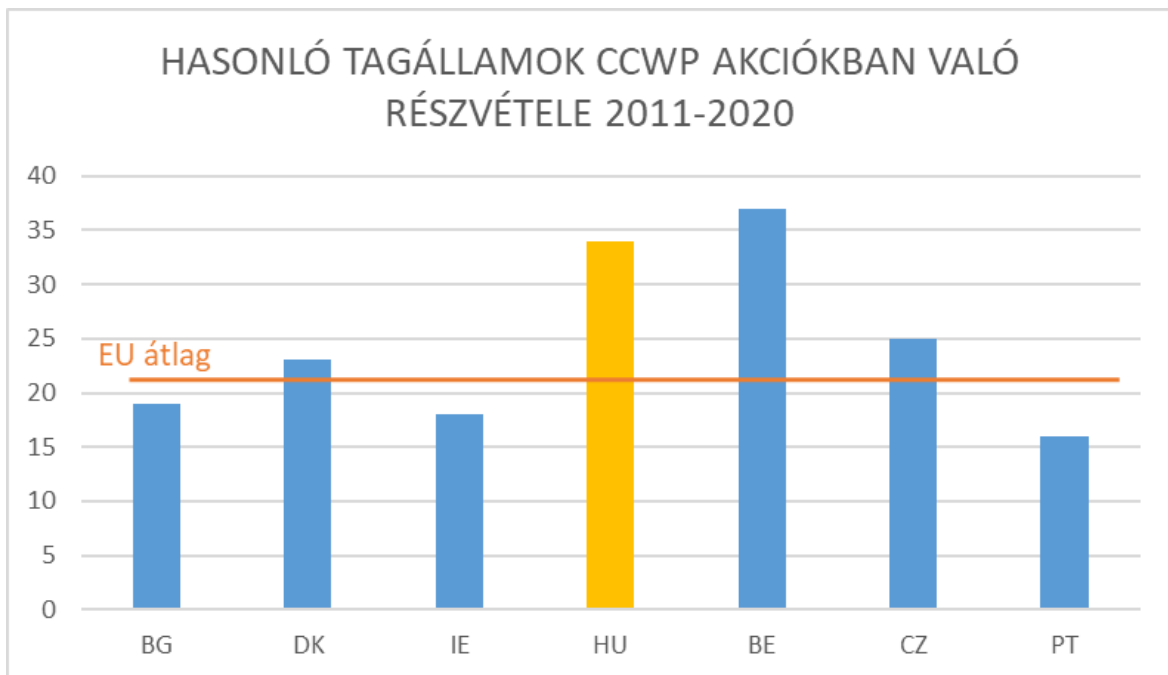
The performance of the tasks of the international specialties of the foreign partner authorities presented in the survey is in great agreement with the tasks of the international specialization of NAV. At the same time, I clearly conclude from the answers to the questionnaire that the international field of NAV serves the tasks of the international relations of the given body to the fullest extent. There were no other respondents who gave answers covering the same system of tasks as the Hungarian answers. Compared to the responding authorities, the significant number of members of NAV's international department seems to support the fact that the Hungarian customs administration is more active in international customs co-operation tasks than other EU customs authorities. The number of NAV KI NFOs is not excessive in view of the activity and results of the field.

In the **fourth chapter**, I analyse NAV's international customs relations with the Council of the European Union and the Commission. I will write in detail about the governance system of the customs union and its future aspirations. I talk about the experiences of the Hungarian presidency of the European Union and the projects focused on the customs and criminal field of the National Tax and Customs Administration from various EU sources, the equipment acquired during these and the investments made. I point out the rivalry between the Council and Commission headquarters, in which the NAV took the position of strengthening the Council formations. I examined the Customs 2020 project and the cooperation implemented within its framework with scientific methods, during which I established that the Hungarian customs administration benefited significantly from the dedicated resources in order to be able to carry out active activities within the framework of the program. I point out that the international activity of the Hungarian customs authorities can be clearly justified by analysing the distribution of resources. I can demonstrate a clear proportionality between the expenditure of the program and the activity of the Member States participating in the program.



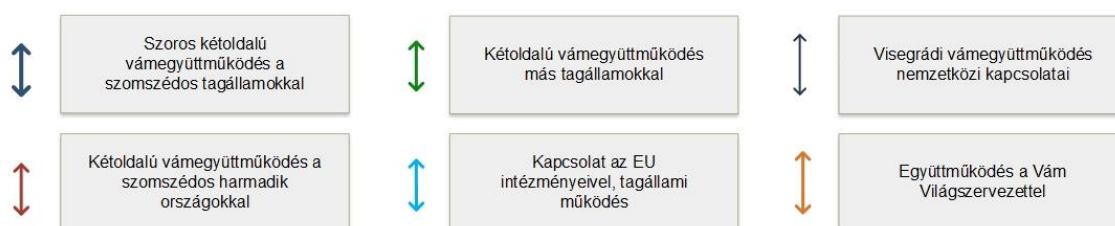
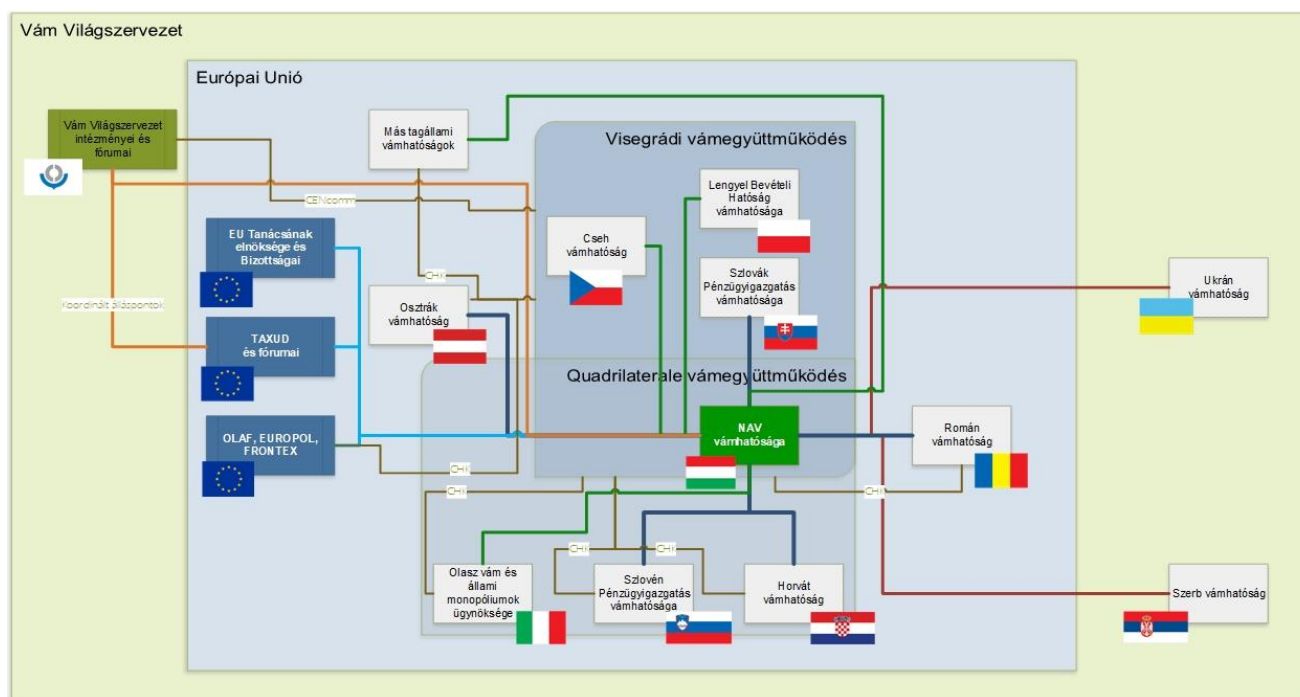
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also confirm this by analysing the participation of the Hungarian customs authorities in the CCWP action plans.



The analysis of both the reform of the governance of the customs union and the functioning of the CELBET expert group points in the direction of the institutionalization of the governance structure of the customs union. While the reform of the CPG, the recommendations made by the Wise Persons Group, the Foresight study and the CAP clearly state the need to set up a common customs agency after 2030 from a strategic point of view. Until then, CELBET III. plans to set up a permanent structure, a common customs agency, from 2027, specifically for the purpose of coordinating and coordinating customs controls at the external borders. The two processes are seemingly contradictory, but their outcome is moving in the same direction, towards the creation of a common customs agency.

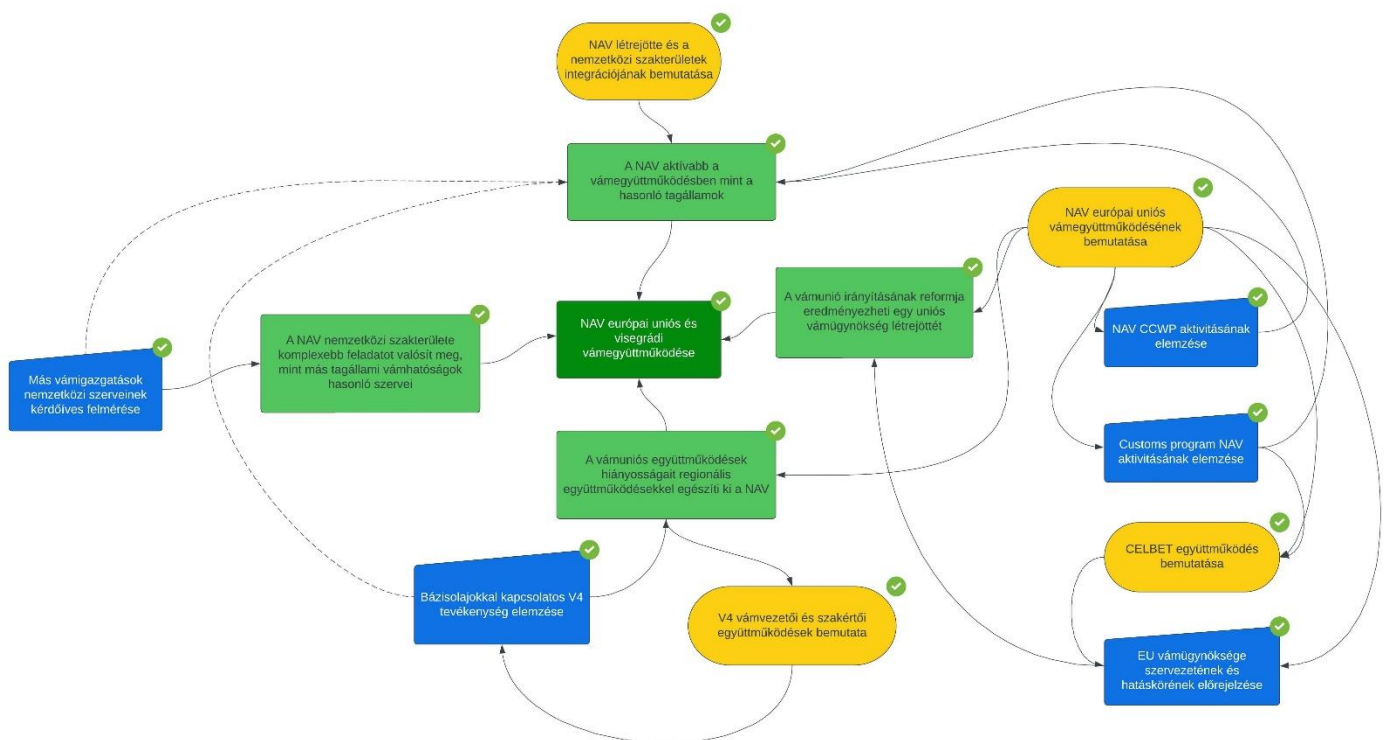
An examination of the subject confirms that, as a result of the ever-evolving customs cooperation in the European Union, the reform of the governance of the customs union may lead to the creation of a new institution, the European Union Customs Agency, with a main organizational framework. I foresee the organization and planned powers of the EU institution to be set up along the above two approaches. It is clear from my research that the operation of the customs union also requires significant international efforts, consultations and joint work by the Member States in the international arena. The co-operations presented in the fourth chapter, which operate between the bodies of the European Union and the Hungarian National Tax and Customs Administration, establish the international room for manoeuvre of the Hungarian customs authority. The main reason for our domestic activity, and initiatives of other member states in the various forums of the governance of the customs union is to support the performance of customs professional tasks and to increase their efficiency and effectiveness. The EU, bilateral and regional international cooperation forums of NAV are presented schematically in the contact diagram below.



The regional customs co-operation of the National Tax and Customs Administration in the framework of V4 closely interacts with our role in the European Union. In addition, NAV clearly strives to develop and build these relationships in a complementary manner. The detailed presentation and analysis of the V4 customs cooperation in the fifth chapter clearly confirms the above statement. I present and appreciate in detail the active and proactive Hungarian role in the field of cooperation in the Visegrad, which - with the proven activity - makes excellent use of the opportunities inherent in the international space. In this way, it is possible to cover the areas of co-operation not covered by the European Union and bilateral relations, to actively solve problems and to cooperate more closely in these areas. I would like to point out that these opportunities were well seized by the international specialty of NAV and thematically initiated the Visegrad cooperation. The conclusions drawn from what is described in this chapter clearly prove that the Hungarian customs administration is complementing its regional customs co-operation with appropriate activity.

## 6. SUMMARISED CONCLUSIONS

In my dissertation I give a comprehensive picture of the two main activities of NAV's international customs professional activity, the European Union customs cooperation and the customs cooperation between the Visegrad states. Their interactions and complementary, mutually reinforcing features can be clearly justified from my analyses. An important, current and common outcome of these processes is the possible scenario of setting up a common EU customs agency in the context of the reform of the governance of the European Customs Union.



I present the APEH-VP integration, which forms the basis of the establishment of the international department of NAV, and the organization of tasks and work of the international coordination organizational element of NAV. From the measurable data on co-operation within the European Union, I clearly demonstrate that, through its organizational element coordinating the international customs co-operation tasks of the NAV, it is more active in the implementation of common EU customs co-operation tasks than other customs administrations of similar Member States.

Based on my primary research, I prove that the organizational element of NAV that coordinates international customs co-operation implements a more complex system of tasks than the organizations of other European Union customs authorities performing similar tasks. By further

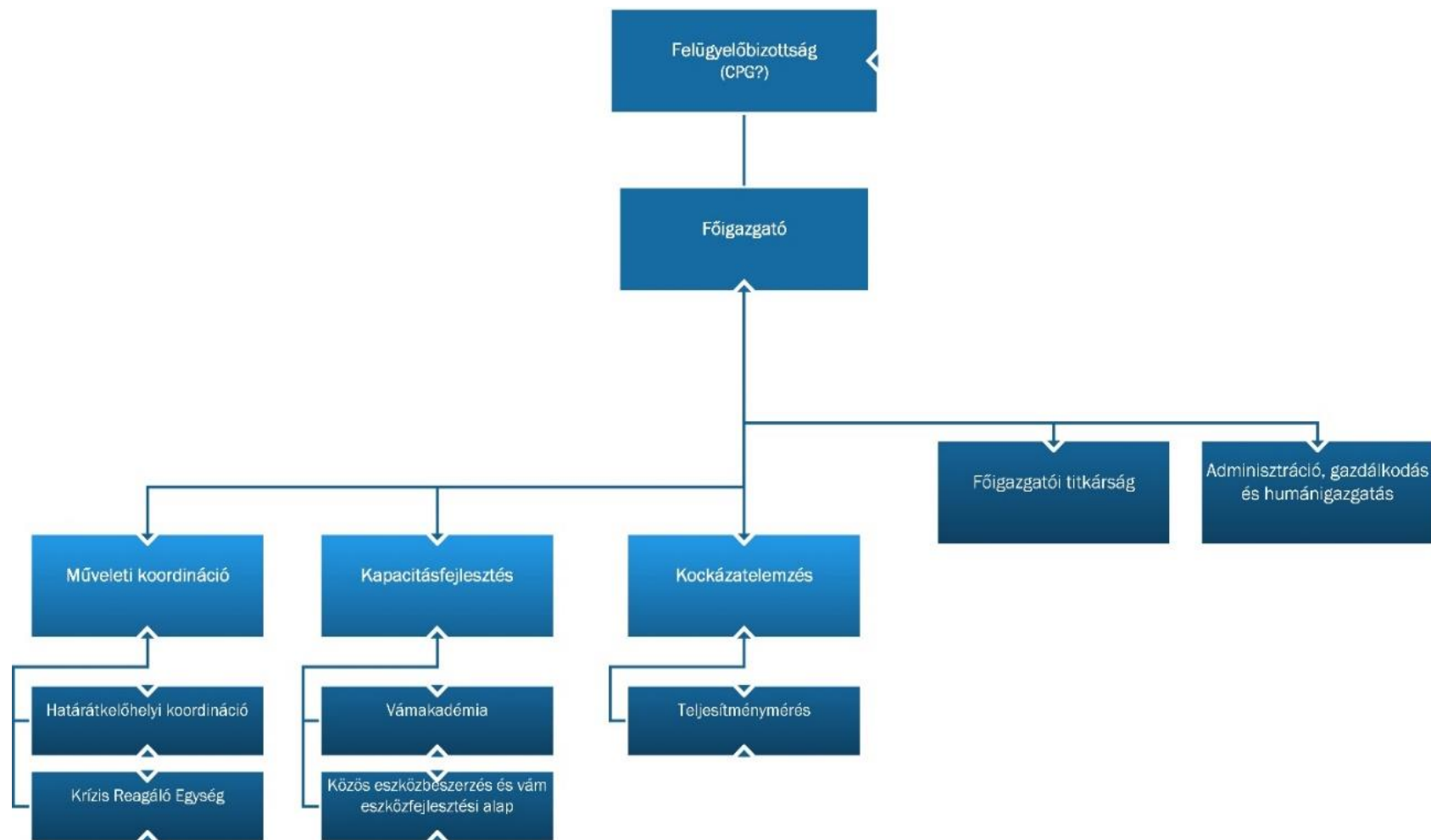
analysis of the questionnaire survey, I certify the proportionality between the international activity of the Hungarian customs authority and the number of officers dealing with coordination of international tasks.

In the detailed presentation and analysis of EU co-operation, I draw a number of conclusions regarding my hypotheses. I present the activity of the organization, which is excellently confirmed by the measurable data of the forms of cooperation in the European Union. I review the main processes of recent years and present and evaluate their results in the field of customs union governance reform, which is the basis of the topicality of my dissertation. I would also like to point out that the ongoing institutionalization of the CELBET expert group can also be seen as part of the reform and towards a common customs agency. I review possible scenarios for the establishment of the agency and make predictions about both its organization and its responsibilities.

In my **first scenario**, the Joint EU Customs Agency will be set up on the basis of the Foresight study and the CAP, covering three main areas of expertise, which will be border customs control, risk management and education.

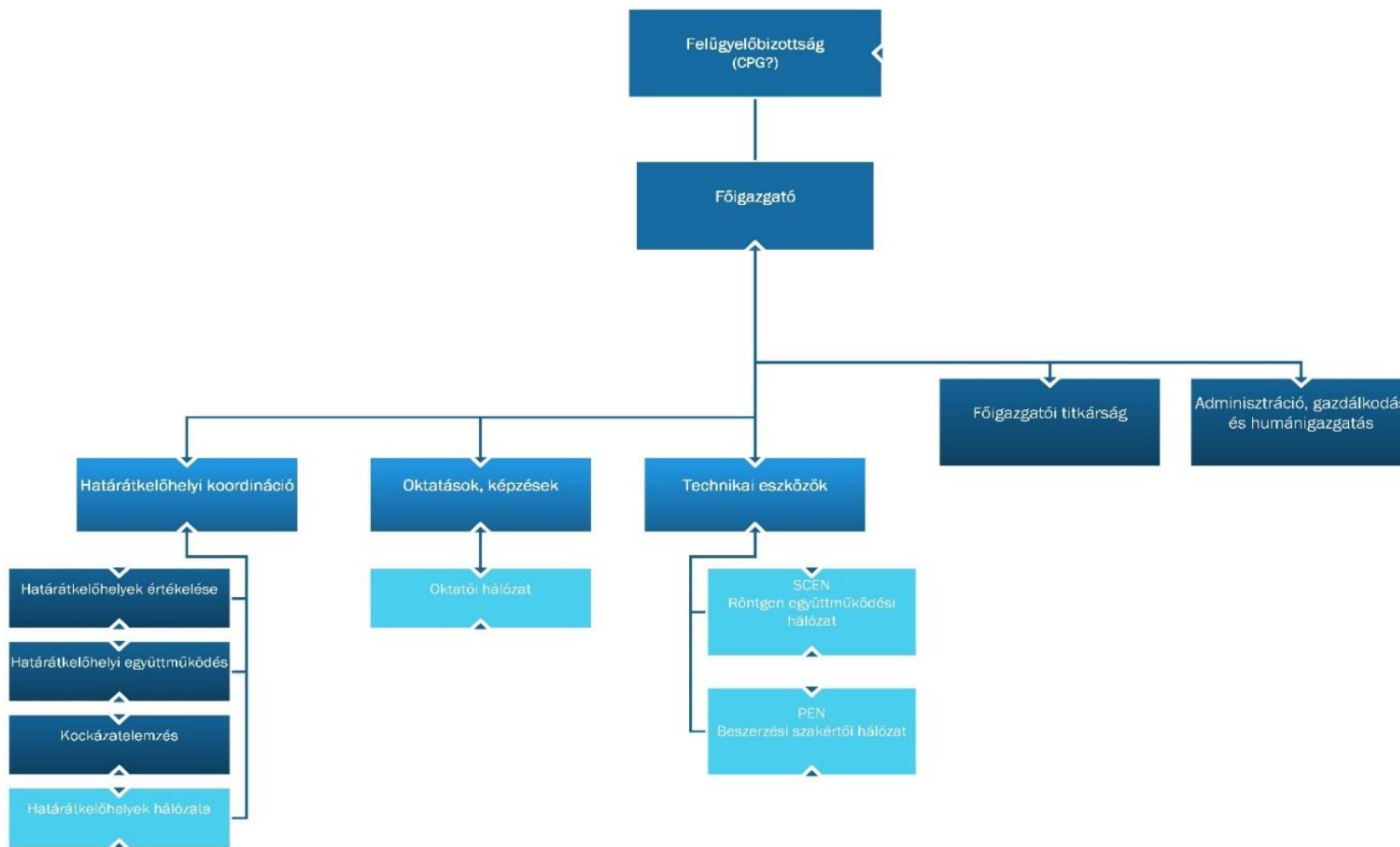
According to my **second scenario**, the necessary political compromise will not be reached between the Member States and the Commission, so only the CELBET expert group will be institutionalized among the functions predicted and envisaged in the Foresight study for 2030. In other words, the new customs agency will be organized according to the CELBET working groups and will perform their functions. Under this scenario, the Agency would have limited powers in matters related to the coordination of border customs controls, education and technical equipment. This scenario will also be significantly affected by the extension of the CELBET expert group to airports and seaports. Accordingly, I also made two organizational forecasts.

In my **third scenario**, I assume that TAXUD will also outsource some of its tasks to the new customs agency that will be set up. This means an extended solution for the first scenario, which could take over some of the functions of TAXUD in addition to the tasks and responsibilities already named there. It is logical to assume that TAXUD would retain primarily political and strategic decision-making and, as a result, regulation, while transferring other tasks it performs to the EU customs agency today. It is important to emphasize that TAXUD would primarily delegate risk management and protection functions and IT competencies to the new organization, which would allow it to focus on customs and tax policy tasks.

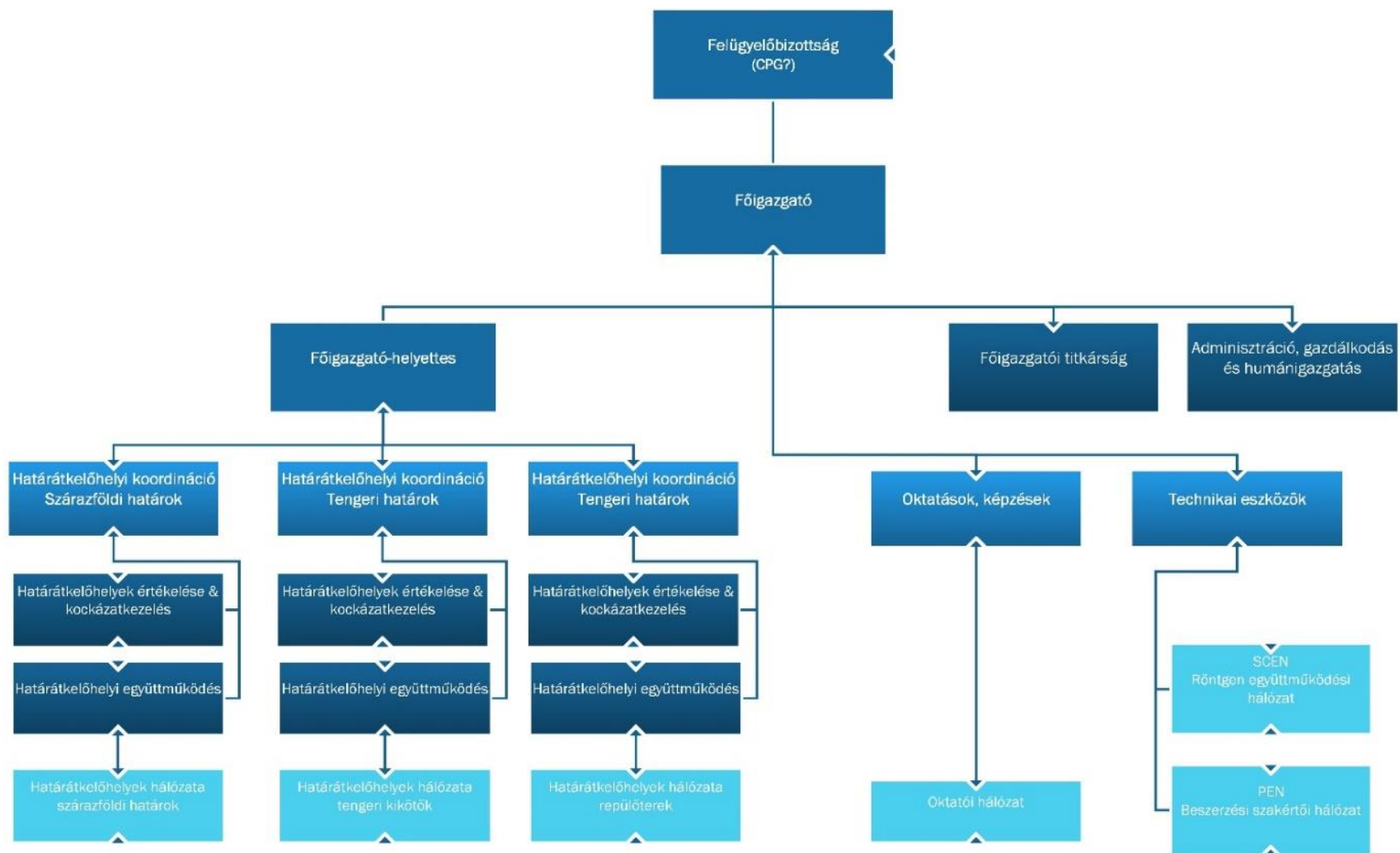


My forecast for the first scenario of a common European customs agency

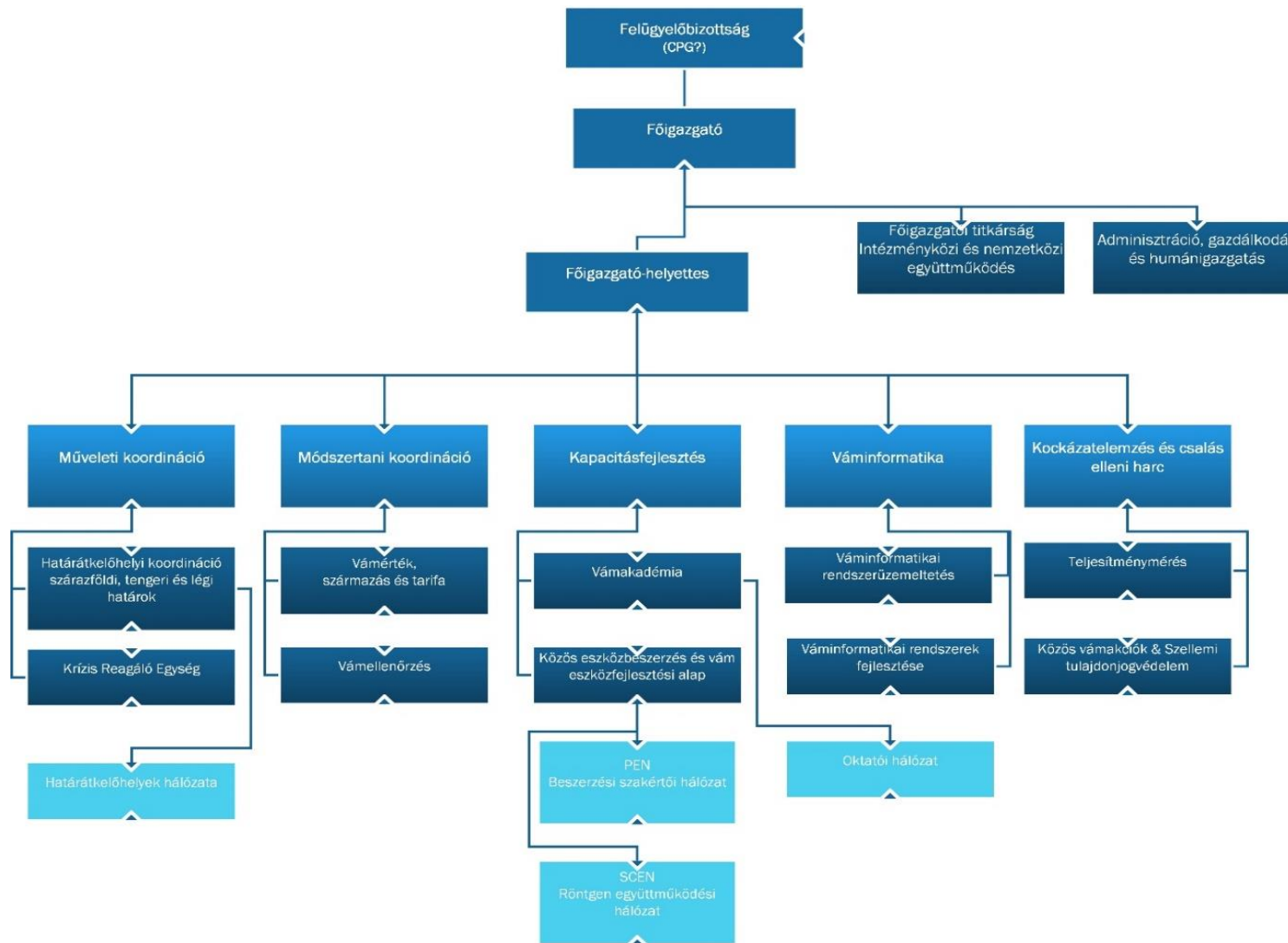




My forecast for the organization of a common European customs agency under the second scenario (with mandate for land borders only)



My forecast for the organization of a common European customs agency under the second scenario (with extended mandate)



My forecast for the organization of a common European customs agency under the third scenario

## 7. NEW SCIENTIFIC RESULTS

Based on the comparison of the research objectives formulated at the beginning of my research and the established hypotheses with the research results, I consider the following to be the scientific results of my dissertation:

1. I presented in detail the organizational system of the international customs professional cooperation of the National Tax and Customs Administration, established on 1 January 2011, its development and tasks. With the quantifiable data of the European Union forums and support projects, I certify that: through its organizational element coordinating the international customs cooperation tasks of the NAV, it is more active in the implementation of the common customs cooperation tasks of the European Union compared to the customs administrations of similar Member States.
2. I also analysed the organizational system of NAV and its results in an international comparison by conducting a questionnaire survey of foreign partner authorities. I certify that: The organizational element of the NAV coordinating the international customs cooperation implements a more complex system of tasks than the organizations of other European Union customs authorities performing similar tasks.
3. The reform of the governance of the customs union has been the subject of EU cooperation fora since the establishment of the NAV. The Foresight Working Group on the Medium-Term Planning for the Customs Union already forecasts the need to set up a common EU customs agency until 2040. Comparing this fact with the processes leading to the institutionalization of the CELBET expert group, I analyse the process of setting up the European Union Customs Agency and anticipate possible scenarios. I point out that the general system of customs duties has a significant impact on the possible organization and powers of the agency to be set up. I present the possible organizational structures. I certify that: as a result of the constantly evolving customs cooperation in the European Union, the reform of the governance of the customs union may result in the creation of a new institution, the European Union Customs Agency, whose main organizational framework, tasks and competencies can be predicted.
4. I explored the complementary nature of the customs cooperation process in the framework of the Visegrád cooperation, I present and analyse its processes and results in detail. By presenting and analysing V4 customs cooperation in detail, I demonstrate the Member States' commitment to using bilateral and regional cooperation fora to

complement EU fora. I proved that the Hungarian customs administration was the first to recognize this and played a decisive role in deepening the Visegrád customs cooperation after 2004. I hereby certify that: as a complementary solution, NAV uses, among other things, the system of close customs professional cooperation between the Visegrad states to address certain challenges in customs cooperation in the European Union.

## **8. USABILITY OF RESEARCH RESULTS, RECOMMENDATIONS**

With the scientific research of the customs cooperation between the European Union and V4 states and the writing of my dissertation, my aim was to formulate recommendations for the National Tax and Customs Administration that will further help the development of cooperation and strengthen the international weight of the Hungarian customs administration. Customs, as the controlling and regulating authority for foreign trade, can never be effective without international cooperation, the continuous development of which is in the interests of both the authorities and the economic operators. The customs authorities of the European Union carry out their day-to-day work in an established supranational organizational framework that combines the global solutions of the World Customs Organization, the rules of the European Union and their established bilateral or multilateral customs cooperation. Some authorities, including the Hungarian customs administration, are mobilizing significant resources towards both global and regional forms of co-operation in order to carry out their tasks more efficiently and effectively. As a result, the economic security situation in the region is improving and the services provided to economic operators are also developing. Based on the conclusions, proven hypotheses and scientific results of my dissertation, I formulate the following recommendations.

In order for the Hungarian customs administration to maintain its initiative and opportunities for innovation in the international space in the future, it is essential to have adequate resources in the field of advocacy in the international space. This means, in part, developing the capacity of the international field, but at least keeping it at the same level, but also preparing the staff of the customs and law enforcement department (including the territorial bodies of the NAV) for international tasks and maintaining their level of preparedness. Accordingly, I propose that the training of personnel planned to be involved in international activities should take place within an organized framework (in the form of education / training). In addition to the negotiating positions prepared for the meeting, a unified preparatory material containing the position on the strategic international goals of NAV and speech panels should be prepared for the representatives of the Hungarian customs administration at various international forums.

The complexity of NAV's international field helps us to enforce NAV's international interests and thus our customs cooperation with appropriate internal services. Further expansion of this task system - without significant staff development - does not seem expedient. At the same

time, there is an opportunity to more actively integrate the professional elements of the international task system into strategic international tasks, by developing information processes and coordination. In addition to regular meetings and team building programs, I recommend that information can also be shared between different organizational elements on an online collaboration platform.

One of the most important parts of my dissertation is about the institutionalization of the CELBET expert group and the establishment of the European Union Customs Agency. The Hungarian customs administration is also showing significant activity in this field, the maintenance of which may enable the strong promotion of Hungarian interests in the process. I suggest that the Hungarian customs administration consider the institutionalization of CELBET to be the logical next step in the establishment of the customs agency and to represent this position in international fora as well. I recommend that NAV start selecting and training the professionals to be seconded to the future customs agency, both in terms of their professional and linguistic and diplomatic skills. At the same time, consider the issue of locating the new agency in Hungary.

I suggest that CELBET nominate a Hungarian expert as the leader for the next project period, as it significantly promotes the representation of national interests. I consider it worthwhile that, if the mandate of the expert group is extended in the next project period of CELBET (with regard to sea and air borders), NAV will also help to work together in these new areas.

The customs co-operation in V4 also effectively and efficiently complemented the Hungarian customs administration's EU, global and bilateral international relations. In order to preserve the international role of the Hungarian customs administration, it seems expedient to take an active and proactive role in the framework of V4 in the future. I suggest that, building on the experience of Chess Knight, Chain Bridge, similar to Operation DOLLS V4, customs-specific actions or series of actions should be organized, focusing primarily on imports of e-commerce and textile and footwear products from the Far East. I propose that a common action line be set up in a Member State during the period of the actions. One of the next steps in successful V4 customs cooperation could be joint action with third countries. In view of the global processes of foreign trade, it seems beneficial to deepen relations, especially with the People's Republic of China. Delegation of joint liaison officer (s) or customs officer (s) to Beijing, Shanghai or other major industrial and commercial cities in China should be considered in this regard. On the one hand, this could increase the region's visibility for the Chinese customs administration and, on the other hand, reduce costs for individual countries.

It is also possible to use my dissertation in education, both for students of customs administration and for those interested in international relations.

The charts I have made, in particular the table processing our CCWP activity, the graph showing the support of the Customs 2020 program and the charts made during the analysis of the missions, can be used directly to present the results of the international field in professional materials and reports.



## 9. PUBLICATION LIST

1.	<p>Bakai Kristóf Péter; Petóvári Bence:  <b>A határórség nemzetközi kapcsolatrendszere</b>          BELÜGYI SZEMLE: A BELÜGYMINISZTERIUM FOLYÓIRATA (1995-2006) 54: 1 pp. 127-141., 15 p. (2006)</p>
2.	<p>Bakai Kristóf Péter:  <b>A Nemzeti Adó-és Vámhivatal nemzetközi együttműködése</b>          Oktatási segédanyag, Nemzeti Közszolgálati Egyetem pp. 1-68., 68 p. (2013), Megjelenés: Magyarország,</p>
3.	<p>Bakai Kristóf Péter:  <b>Bizalom és biztonság</b>          In: Gaál, Gyula; Hautzinger, Zoltán (szerk.) Tanulmányok "A biztonság rendészettudományi dimenziói - változások és hatások" című tudományos konferenciáról          Pécs, Magyarország: Magyar Hadtudományi Társaság Határőr Szakosztály Pécsi Szakcsoport (2012) 524 p. pp. 459-462., 4 p.</p>
4.	<p>Bakai Kristóf Péter:  <b>Integrált nemzetközi kapcsolattartás eredményei a NAV munkájában – a jövedéki adócsalással kapcsolatos regionális együttműködés, mint példa áttekintése</b>          In: Zsámbokiné, Ficskovszky Ágnes; Szabó, Andrea (szerk.) Az adó- és vámhatóságok aktuális kihívásai          Budapest, Magyarország: Magyar Rendészettudományi Társaság (2015) 215 p. pp. 108-117., 10 p.</p>
5.	<p>Bakai Kristóf Péter:  <b>A 42-es eljárásban történő adómentes termékbehozattal kapcsolatos visszaélések elleni nemzetközi fellépés tapasztalatai</b>          In: Zsámbokiné, Ficskovszky Ágnes (szerk.) Válogatott tanulmányok a Vám- és Pénzügyőri Tanszék fennállásának 25. évfordulója alkalmából          Budapest, Magyarország: Nemzeti Közszolgálati Egyetem, Rendészettudomány Kar, Vám- és Pénzügyőri Tanszék (2016) 195 p. pp. 12-33., 22 p.</p>
6.	<p>Bakai Kristóf Péter:  <b>A vámunió irányításának reformja – az Európai Unió egyik legégetőbb kérdése</b>          MAGYAR RENDÉSZET 14: 6 pp. 119-130., 12 p. (2014)</p>
7.	<p>Bakai Kristóf Péter; Molnár, Ákos; Vankó László:  <b>Nemzeti Adó- és Vámhivatal: a vám-, jövedéki, bűnügyi és rendészeti feladatok krónikája</b>          In: Christián, László; Lippai, Zsolt; Németh, Zsolt A rendszerváltás hatása a rendészetre          Budapest, Magyarország: Ludovika Egyetemi Kiadó (2021) 280 p. pp. 193-221., 29 p.</p>
8.	<p>Bakai Kristóf Péter:  <b>Integration of international relations? Integration of international relations!</b>          In: Петруня, Ю. С. та ін. (szerk.) Митна політика та актуальні проблеми економічної безпеки України на сучасному етапі : (екон.-управлін., прав., інформ.-техн., гуманіт. аспекти)          Dnipropetrovsk, Ukrajna: АМСУ (2013) 237 p. pp. 183-188., 6 p.</p>

9.	<p>Bakai Kristóf Péter:  <b>Enhancing cooperation under the aegis of “One belt, one road” initiative</b>          In: Ченцов, В. В.; Гармаш, Є. В.; Приймаченко, Д. В.; Губа, О. І.; Даценко, В. В.; Колесников, К. М.; Мороз, Б. І.; Шевченко, Н. І.; Марценюк, О. О.; Дерев’янку, Т. П. (szerk.) Формування сучасної моделі управління та підвищення якості менеджменту в системі вищої освіти : матеріали Міжнародної науковопрактичної конференції          Dnipro, Ukrajna: Університет митної справи та фінансів (2018) 305 p. pp. 207-208., 2 p.</p>
10.	<p>Bakai Kristóf Péter:  <b>Organizing the International relations of the National Tax and Customs Administration of Hungary</b>          CUSTOMS SCIENTIFIC JOURNAL 2013: 1 pp. 85-91., 7 p. (2013)</p>
11.	<p>Szabó Andrea; Bakai Kristóf Péter; Takács Dávid:  <b>Hungary and China: Challenges and Risks facing the tax and customs authority</b>          CUSTOMS SCIENTIFIC JOURNAL 2021: 1 pp. 65-76., 12 p. (2021)</p>

## **10. PROFESSIONAL AND ACADEMIC CURRICULUM VITAE**

Kristóf Péter Bakai was born on December 5, 1980 in Budapest. He also completed his primary and secondary school studies here. 1999-2003. He studied at the Faculty of Border Policing and Defence of the Faculty of Military Sciences of the Miklós Zrínyi University of National Defence. During his college education, he actively worked in the scientific student community, and participated in several institutional and two National Scientific Student Conferences (OTDK). In 2001, he won first place at the OTDK by presenting a Spanish border surveillance system in line with Schengen standards.

From 2003 to 2010 he worked as a professional officer at the Border Guard forces and then at the Police, first as a lecturer at the Adyliget School of Law Enforcement, as a desk officer at the National Headquarters of the Border Guards, then as the head of the international department and later as the Deputy Director for Training at the Szeged School of Law Enforcement.

2010-2018. First, he headed the International Department at the National Command of the Customs and Finance Guard and then the International Department of the NAV, coordinating, organizing and supervising the organisation's diversified foreign relations at the national level. As of October 1, 2018, as the Director General of Customs, he performs the professional management of NAV's customs and law enforcement tasks at the central level. He regularly represents the NAV's customs authority not only nationally but also internationally with many years of professional diplomatic experience. He is a frequent participant in professional forums and engages in dialogue with economic operators, associations, partner bodies and authorities. He has received numerous professional honours and awards. He regularly publishes in professional and scientific journals.

He holds a university degree in security and defence policy from the Lajos Kossuth Faculty of Military Sciences of the Miklós Zrínyi University of National Defence. He graduated from János Kodolányi College in the field of international relations. He has a Law Enforcement Exam and is also a Master of Law Enforcement. He graduated from the National Training Institute of Taxation and Customs in basic and intermediate level.

He has an advanced complex professional language exam in English and an intermediate complex professional language exam in Spanish.