

The Special Methods Used for Settling Customs-Related Conflicts "A Comparative Study"

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Abstract

A lawsuit is usually ended through carrying out its procedures and issuing a judgment. That is the usual course of action for ending lawsuits. However, a lawsuit may be ended due to other reasons. Such reasons are mentioned in the customs regulations that are targeted in the present study. They include: the conciliation in the customs-related conflicts and the customs arbitration.

The present study aims to identify the special methods that are used for settling customs-related conflicts when collecting the tariff under the Unified Customs Law and the Egyptian Customs Law. It also aims to identify the most important shortcomings in the targeted laws. It is a comparative study.

Keywords: *Tariff, conciliation in the customs-related conflicts, customs-related conflicts, arbitration of the customs-related conflicts.*

Introduction

A duty is considered the most important source of income for funding the state's treasury. Hence, the legislator granted the Customs Department a set of powers that are enjoyed exclusively by it. Those powers enable the Customs Department to obtain the tariff and duties that shall be transferred to the state's treasury. They can be exercised when detecting tax evasion while or after importing goods. They can be exercised through enforcing control, and reviewing the customs-related data, the bills of the imported goods and the books of the importers. They enable the Customs Department to file lawsuits against the accused people to obtain the due taxes on prior shipments. Despite that, in many cases, conflicts occur between the Customs Department and the importers who violate the customs regulations.

A lawsuit is ended when doing all its procedures and meeting its intended goal (i.e. issuing a judgment). That is the regular course of action for a lawsuit. Despite that, there are other reasons for ending a lawsuit under the customs regulations. Those reasons are: the conciliation in the customs-related conflicts and the customs arbitration.

In the present study, the researcher identifies the special methods used for settling customs-related conflicts when the tariffs are gained. He identifies such methods under the Unified Customs Law and the Egyptian Customs Law. He aims to answer the following questions:

Q.1. What are the procedures carried out for making a conciliation? What are the legal effects of making such a conciliation?

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Q.2. From the perspective of traders, is paying the fines due to making the conciliation considered more cost-effective than enforcing the punishments identified in the regulations? Can the customs-related conflicts be resolved through arbitration?

Q.3. What are the main shortcomings in the laws targeted in this comparative study?

To answer the aforementioned questions, the present study is divided into two parts. The first part of this study sheds a light on the conciliation in the customs-related conflicts. The second part of this study sheds a light on the arbitration of customs-related conflicts.

The first part: The conciliation in the customs-related conflicts

The Saudi and Egyptian legislators show much attention to the conciliation in the customs-related conflicts. That is attributed to the significance of the legal effects of making such a conciliation. Such a conciliation is permitted by the Saudi and Egyptian legislators. It is considered as a procedure for resolving the customs-related conflicts that have financial and economic aspects. The customs-related conflicts are represented in customs-related crimes. Therefore, the researcher of the present study aims to shed a light on the conciliation in the customs-related conflicts under article 151 of the Unified Customs Law and article 76 of the Egyptian Customs Law.

First: The definition of (conciliation in the customs-related conflicts):

There is much debate among the officials in the judiciary and the specialists in fiqh about the issues related to such conciliation. Hence, there is a disagreement about the definition of this term. This disagreement can be also attributed to the debate about the legal nature of this conciliation. In terms of the nature of this conciliation, it can be considered either administrative, penal or civil (Fatee'ah et al., 2019). This conciliation may be defined as (one of the reasons behind closing a penal case by the one violating the regulation, provided that this person shall pay a specific amount of money as a legal procedural action. This action shall be carried out by one person (i.e. the one who violated the regulations). The latter person shall either pay the fees determined by the law or submit the relevant items to the Customs Department. In case the latter person refrained from meeting the conditions identified by the law, the conciliation shall not be made and the penal procedures shall be carried out against him / her. In the latter case, a punishment shall be enforced on him / her) (Ameen, 2012). This conciliation may be defined as a method for settling an existent conflict in a peaceful manner (Bu Saeqee'ah, 2013).

The (conciliation in the customs-related conflicts) refers to a mean for settling the customs-related conflicts that emerge due to making a record for seizing and examining assets. It aims to settle such conflicts in a peaceful manner through waiving things by the two parties involved in the conflict in exchange for refraining from proceeding in the judicial proceedings. It is made through having a request filed by the accused person to the Customs Department (Fatee'ah et al., 2019).

Under the targeted laws, it is permitted to make a conciliation in the cases that involve customs-related crimes. The Customs Department is granted the power to resolve the conflicts - through conciliation - between itself and the ones required to pay the tariff and duty. That is stipulated in article 151 of the Unified Customs Law and article 76 of the Egyptian Customs Law.

Second: The legal nature of the conciliation in the customs-related conflicts:

There is a debate among jurists about the legal nature of the conciliation in the customs-related conflicts. Further details in this regard are mentioned below:

1)- The administrative nature of the conciliation in the customs-related conflicts: Some jurists (Bu Saeqee'ah, 2013) add that the contract of penal conciliation in general and the contract of the conciliation in the customs-related conflicts in particular is an administrative contract. They believe so, because one of the parties involved in the latter

conciliation is an administration. Therefore, the administrative contract can be defined as (an agreement which one of its parties is a public moral person who aims to manage or run a public facility. This agreement includes terms that are considered exceptional and unusual in comparison to the terms of other transactions) (Nayli, 2017). Such terms in the contract of the conciliation in the customs-related conflicts are represented in letting the Customs Department determine the value of the money to be paid for making the conciliation (Bu Saeqee'ah, 2013).

2)- The penal nature of the of the conciliation in the customs-related conflicts: Some jurists (Alshali, 2010) add that conciliations in general is considered as a punishment in a penal case. The conciliation in the customs-related conflicts and the conciliation in penal cases have many similarities. Such similarities include: having a similar goal, being legitimate and the enforcement of fair punishment. Despite that, there are other aspects that make the latter types of conciliation different from each other. For instance, those types of conciliation differ from each other in terms of the type of the crimes that the conciliation is made for. They differ from each other in terms of the control enforced by the judiciary on the conciliation procedures. They differ from each other in terms of the time of making the conciliation. In addition, the conciliation in the customs-related conflicts is not in alignment with the principle suggesting that the punishment must be enforced only on the one who committed the criminal act and his accomplices. That is because the punishment - in the conciliation in the customs-related conflicts - shall be also enforced on the partners, funders, guarantors, beneficiaries, intermediaries, principals, donors, carriers, holders and senders of goods (Alsa'di, 2001).

3)- The civil nature of the of the conciliation in the customs-related conflicts: Some jurists add that such a conciliation is considered as a civil contract. That is because all the rules in the Civil Code –that are related to contracts - are applicable to this conciliation. This stand is criticized, though the latter conciliation has similarities with the conciliation in civil cases. Such similarities include: the requirement of having the approval of both parties' (i.e. the approval of the Customs Department and the accused party). They include: the requirement of identifying a specific amount of money based on the agreement of the parties. Despite those similarities, the conciliation in the customs-related conflicts differ from the conciliation in civil cases. For instance, the conciliation in the customs-related conflicts doesn't lead to settling a personal conflict. In fact, it either leads to closing a penal case or suspending the execution of a punishment. As for the conciliation in civil cases, it lead to settling a conflict related to a personal interest. In addition, the effects of the conciliation in the customs-related conflicts are existent once this conciliation is concluded. That applies even if both parties aren't willing to make such effects existent. As for the conciliation in civil cases, its effects are made in pursuant to the willingness of both parties (Hafiz, 2007). In addition, the conciliation in the civil case requires having an existent or potential conflict. However, the conciliation in the customs-related conflicts requires having an existent conflict between the Customs Department and a person who violated the customs regulation (Alnhari, 2016).

After reviewing the stands of the specialists in fiqh on the legal nature of the conciliation in the customs-related conflicts, one can't suggest that this nature is purely administrative, penal or civil. That is because this conciliation has similarities and differences with the other types of conciliation. Hence, one can say that the conciliation in the customs-related conflicts has a special mixed legal nature.

Third: The conditions of concluding the the conciliation in the customs-related conflicts

Under the law, all the elements of the contract must be existent to consider the contract valid. To consider the contract of this conciliation valid and consider its acknowledged effects existent, the following conditions must be met under the law:

1)- Making the conciliation by the person in charge: Due to the significance of conciliation and its effects, the legislator assigned the responsibility of making

conciliation to the concerned minister, or his / her deputy or the general manager. In this regard, article 151 of the Unified Customs Law suggests that the general manager - or the one he/she delegates based on an official document - is authorized to conclude the contract of conciliation in the cases involving smuggling products. In this regard, (decision No. 840 was issued by the Minister of Finance on 25 / 2 / 1441 AH. It suggests that the rules regulating the work of the customs committees of 1441 AH shall be applicable). Article (43) of the Unified Customs Law suggests the following: (In pursuant to the texts in the Unified Customs Law, the Governor of the Zakat, Tax and Customs Authority - or whoever is delegated by him / her – is authorized to conclude the contract of the conciliation in pursuant to the applicable procedures. After carrying out the conciliation procedures, the lawsuit shall be ended. However, the person in charge is entitled to refrain from making a conciliation). In this regard, article (76) of the Egyptian Customs Law suggests that it is permitted for the head of the Customs Department - or whoever is delegated by him / her – to approve concluding the contract of conciliation. The Egyptian Customs Law doesn't include the conditions of delegation. In this case, the delegation process is governed by the general rules. To be specific, in order for the delegation to have legal effects, the delegation must be based on a legal text. It should be a partial delegation. It can't be a full delegation, unless that the law permits doing that. The powers granted to the delegated person must be enjoyed by the person making the delegation. The delegation must be made in pursuant to the limits identified through the regulations. It must be made by the one who have the power to make the delegation. It must be concluded in writing in order for it to have legal effects (Alwali, 1979).

2)- Agreement on making the conciliation:

The Customs Department can't issue a decision obliging the accused person to make a conciliation. That is because making a conciliation requires the concluding the conciliation contract with the free will of both parties. That applies whether the request to make a conciliation is made by the accused person or the Customs Department. In either cases, the approval must be made by the other party. The conciliation is not a right enjoyed by the accused person. Therefore, the Customs Department is entitled to reject the request of the accused person to make a conciliation (Suroor, 2022). That means that the Customs Department enjoys the full freedom to accept or reject the request to make a conciliation. In addition, this conciliation is not a pre-set procedure that the Customs Department must carry out before filing a lawsuit. In other words, it is an optional procedure that the Customs Department can request making (Abood, 2016).

Fourth: Time of making a conciliation

Under the Egyptian Customs Law, the minister – or the person delegated by him / her - is entitled to make a conciliation in the cases involving crimes of smuggling products since day one till sixty days following the issuance of a final judgment. He / she is entitled to do that in exchange for paying the compensation in full. This text indicates that the Egyptian legislator didn't restrict the time of making a conciliation to a specific time. Therefore, there isn't anything that prevents one from making a conciliation at any stage of the stages of the penal case. In other words, a conciliation can be made after the issuance of a final judgment by the court that has jurisdiction. It can be made while the Court of Cassation is looking into the request of appeal. In this case, the Court of Cassation shall close the penal case due to making a conciliation (Hafiz, 2005). Despite that, the amount of money paid for making a conciliation differs from one stage to another. To illustrate more, in case the conciliation is made before referring the case to the Public Prosecution Office, the accused person shall pay half the amount of the fines listed in the regulation. After referring the case to the Public Prosecution Office and before issuing the final penal decision, he / she shall pay the amount of the fines in full (article 76 of the Egyptian Customs Law). Contrary to that, the Saudi legislator allowed making a conciliation before issuing a judgment by the court of first instance (article 151 of the Unified Customs Law).

Based on the aforementioned information, the Saudi legislator limited the time of making a conciliation. To be specific, he allowed making a conciliation only before issuing a judgment by the court of first instance. As for the Egyptian legislator, he offered much flexibility in terms of the time in which a conciliation is made. For instance, he allowed making a conciliation after issuing the final judgment and enforcing the penal judgment.

Fifth: The legal effects of making a conciliation in customs-related conflicts

The effects of making a conciliation on its parties include ending the penal case. That applies in case the conciliation is made either while holding the hearing sessions or after issuing a final judgment. This conciliation leads to suspending the enforcement of the penal judgment and its legal effects (Hafiz, 2005). That shall be done in alignment with the public order and under the force of the law. This conciliation shall provide the state's treasury with an amount of money. This amount of money is listed in the contract concluded between the two parties. It mustn't be less than the amount determined by the laws. In terms of the effects of making a conciliation on others, they are represented in ending the penal case and suspending the enforcement of the punishment. Such a suspension shall be applicable to the accused person who is a party in the conciliation contract, though it shall not be applicable to the other accused people in the lawsuit (Farhood, 1994).

Sixth: The nature of the punishment in the contract of the conciliation in the customs-related conflicts

Under Article 152 of the Unified Customs Law and article 81 of the Egyptian Customs Law, the contract of the conciliation in the lawsuits involving smuggling products shall include enforcing punishments other than the punishments set in article 145 of the Unified Customs Law and article 78 of the Egyptian Customs Law.

Under Article 81 of the Egyptian Customs Law, the minister - or whoever is delegated by him / her – is entitled to make a conciliation in the lawsuits involving smuggling products in exchange for obliging the accused person to pay the funds serving as a compensation in full. As for Article 152 of the Unified Customs Law, it offers detailed information about the punishment enforced on the accused person in case of making a conciliation.

It can be noticed that the Egyptian Customs Law doesn't include texts addressing the case of making a conciliation in the lawsuits involving smuggled products that are exempted from custom duty. It doesn't include texts addressing the case of making a conciliation in the lawsuits involving smuggled products that require paying a high duty. It doesn't include texts suggesting that the products shall be seized as a punishment in case of making a conciliation in the customs-related conflicts. It only suggests that a compensation shall be paid. It outperforms the Unified Customs Law, because it doesn't include a text suggesting that a conciliation can be made in case the smuggled products are banned. In addition, in case of making a conciliation, the harshness of the punishment under the Unified Customs Law is less than the harshness of the punishment under the Egyptian Customs Law. The researcher of the present study believes that enforcing a harsh punishment in case of making a conciliation is more just. He believes that it is not logical to make a conciliation with escaping the penal verdict easily when committing a crime involving a breach of integrity and honour. That applies whether the conciliation is made after or before filing the lawsuit. The commitment of such crimes shall make one untrustworthy and prevent him / her from holding jobs in public facilities. Making a conciliation in the cases involving such crimes may make one think that honour and social status can be bought through money.

Seventh: Stands on the conciliation in the customs-related conflicts

The conciliation in the customs-related conflicts is criticized from two perspectives. From the first perspective, it is suggested that the conciliation with the accused person in exchange for the punishment is a system that one doubts its validity. This system implies

that the accused person shall pay an amount of money instead of accusing him with a crime or punishing him through custodial punishments or punishments that prevent him from doing any business transaction. Based on this perspective, conciliation in the customs-related conflicts doesn't contribute to achieving equality between people. That is because the rich people shall be capable of paying the price of their freedom through this system. However, the poor people won't be capable of doing that to avoid getting punished. In addition, this system allows ending the case without making the public know anything about the case. That shall not make the penal punishment deterrent. This system shall allow people to pay money in exchange for not holding them liable for the commitment of a crime. That shall lead to the spread of a belief suggesting that such economic crimes are not serious. It shall make the state face a serious economic threat (Mustafa, 1963).

From another perspective, the conciliation in the customs-related conflicts is criticized because the harshness of the punishment listed in the conciliation contract isn't significantly less than the harshness of the whole punishment listed in the targeted customs-related laws. Therefore, it is not fair to enforce the punishment listed in the conciliation contract from the traders' perspective. Hence, the minor gap between the harshness of the punishment listed in the conciliation contract and the harshness of the punishment listed in the targeted customs-related laws shall lead to banishing the benefits sought from making the conciliation. In other words, due to having this minor gap, the accused person shall not be motivated to seek making a conciliation instead of following up the judicial proceedings and reducing the burden enforced on the judiciary. In addition, this system is criticized for allowing the Customs Department to exercise powers that surpass its granted powers. It allows the Customs Department to make a conciliation in cases in which making a conciliation don't meet the interests of the state's treasury. It allows the Customs Department to make a conciliation due to personal reasons in some cases (Hafez, 2007).

Some people objected to this criticism. They suggest that the conciliation is an effective method for allowing the Customs Department to obtain the funds entitled for it without engaging in negotiations that might end up with issuing the judgment of conviction. In addition, the judgment issued by the court may be difficult to enforce due to the difficulties that might face it (Behnam, 1977). Furthermore, making a conciliation is in alignment with the principle of equality. To illustrate more, in reality, the cases are often closed before filling them to the judiciary due to making a conciliation between the Customs Department and the one who must pay the tariff and duty (Hafez, 2007).

From the perspective of the researcher of the present study, there is a need for reducing the fines to be paid in exchange for concluding the contract of the conciliation in the customs-related conflicts. There is a need for that to achieve the benefits sought from making such a conciliation. Such benefits are represented in avoiding judicial proceedings through making a conciliation. That shall facilitate and speed up the process of settling customs-related conflicts. That is needed due to nature of the existent reality. From the perspective of traders, the conciliation of customs-related conflicts is an unjust system. That is because the harshness of the punishment listed in the contract of conciliation is similar to the harshness of the punishment that shall be enforced by the court in pursuant to the laws. Thus, from the perspective of traders, the difference between this conciliation and the criminal trial is insignificant.

The second part: Arbitration in customs-related conflicts:

Arbitration is considered an exceptional method that is permitted by legislators for resolving conflicts. It is carried out to avoid using the conventional litigation means and the associated guarantees. It can be defined as a judicial system in which the parties involved in the conflict choose their arbitrators and delegate them by their free will. The parties do that under a written agreement to settle the existent or potential conflict

between them. Such a conflict may be related to a contractual or non-contractual relationship. Those arbitrators are delegated to settle the conflict in pursuant to the provisions of the law or the rules of justice through issuing a final decision (Alshareef, 1441 AH).

Article (61) of the Unified Customs Law states the following (A committee shall be created to settle conflicts under a decision issued by the general manager. It is constituted of several employees holding management positions. It is responsible for settling the conflicts that may arise between the Customs Department and the stakeholders). Article (63) of the Egyptian Customs Law is similar to Article (61) of the Unified Customs Law. It suggests that a stakeholder can file a complaint to the committee specialized in conflict settlement. It suggests that this committee is created at the Customs Department under a decision issued by the minister or the person delegated by him / her. In terms of the organizational structure of the latter committee, this committee is an administrative committee of administrative powers. It involves members who are specialized in the field of customs and have much experience in this field. Those members are responsible for resolving the customs-related conflicts before referring the case to the Customs Court (Alzo'bi, 2010 AD). The aforementioned texts in both laws don't suggest that it's permissible to seek arbitration.

The conflict may remain existent between the Customs Department and the stakeholder. Under Article 64 of the Egyptian Customs Law, if the latter person –or his representative- asked for referring the conflict to the arbitration, such a referral shall be made. In this case, the arbitral tribunal shall make their decision based on the majority of the votes. This decision shall be considered binding for both parties. No appeal can be filed against this decision, except in the cases mentioned in the Arbitration Law. Based on this text, the legislator of the Egyptian Customs Law acknowledges arbitration in customs-related conflicts. That contradicts the stand of the legislator of the Unified Customs Law. The latter law doesn't include any article that regulates the referral of customs-related conflicts to arbitration as a mean for resolving such conflicts. That is attributed to the fact that the Saudi legislator restricted the ability of administrative agencies to seek arbitration. Such a restriction manifests in decision No. 58 that was made by the Council of Ministers on 17 / 1 / 1383 AH. The latter decision states the following: (No public agency is allowed to accept the use of arbitration as a mean for resolving the conflicts that may arise between itself and any individual, or private body or company. However, there are exceptional cases in which the state grants an important privilege. In such cases, the state shall grant this important privilege to meet top interests for its favour. In such cases, this privilege is represented in having the arbitration-related item written in the contract) (Alkhudair, 1432 AH). The decision remained applicable to the conflicts resulting from administrative contracts during that period of time. However, it became inapplicable when the Arbitration Law was issued under the Royal Decree No. (M/34) on 24 / 5 / 1433 AH.

Article 10 / 2 of the latter Arbitration Law suggests the following: (No public agency can conclude an arbitration agreement before taking the approval the head of the Council of Ministers. That applies, unless a special regulation was issued for allowing that). Thus, the Saudi legislator restricted the process of referring cases by administrative agencies to arbitration through obliging the administrative agencies to take the approval the head of the Council of Ministers or having a special regulation allowing them or some of their employees doing that. In case of having such a regulation, there are restrictions that are listed in the regulations and mustn't be violated. Such restrictions may include: allowing such agencies to conclude an arbitration agreement, provided that the arbitration process is governed by the rules of a specific local arbitration centre.

The Unified Customs Law doesn't include any text suggesting that it's possible to refer the customs-related conflicts to arbitration. The absence of such texts doesn't imply that the customs-related arbitration isn't permitted. Such implication can be concluded due to

the absence of a direct clear text suggesting otherwise. Hence, the researcher of the present study shall examine the arbitration procedures carried out for settling customs-related conflicts in the light of the Saudi Arbitration Law. That shall be done through offering a vision for the procedures of the arbitration that aims at settling customs-related conflicts. The researcher of the present study hopes that the Saudi legislator shall adopt the same approach adopted by the Egyptian legislator and other legislators who enacted texts acknowledging the arbitration that aims at settling customs-related conflicts.

The arbitration procedures are initiated since the time of receiving the request of referring the conflict to arbitration by any one of the parties involved in the conflict. That applies unless the parties agreed to something else. Thus, the legislator acknowledged the free will of the parties of the arbitration to determine the initial arbitration procedures. That is because the arbitration parties are entitled to agree on the way of carrying out the procedures followed by the arbitral tribunal for looking into the case. The latter way isn't restricted to a specific way in pursuant to article 25 of the Arbitration Code. The Customs Arbitration Tribunal must address the issues that fall under the scope of the conflict being targeted only. In other words, it mustn't address any issue that isn't presented before it with the knowledge of the one requesting the arbitration. That is because the one requesting the arbitration is the one entitled to identify the scope of the customs-related conflict. It's because the latter person is the one entitled to identify the right that must be protected under the award of the arbitration tribunal. In addition, the Customs Arbitration Tribunal must resolve only the conflicts that the legislator allowed them to resolve. In other words, they must resolve the conflicts that fall under the scope of the conflict that the party /parties requested to resolve. That is because the topic of the conflict being arbitrated must be fixed throughout the duration of the arbitration. This topic can't be changed in the arbitration process, unless a new arbitration agreement was concluded.

The arbitration procedures of the customs-related conflicts shall be carried out in pursuant to the procedural system regulating the judicial cases in courts. That applies to the delivery of notifications, submitting pleadings, the language of the arbitration, requests, defence statement, and providing the Customs Arbitration Tribunal with proofs. In the customs-related conflict being resolved through arbitration, the agreement of the disputants has a major impact on changing the system used for such an arbitration. That is attributed to the contractual and judicial nature of the arbitration have a special significance in the judicial system. It should be noted that the arbitration of customs-related conflicts doesn't differ from the arbitration of other conflicts. That is because both types of arbitration can end due to the termination of the conflict.

The arbitration award is considered binding. It ends the conflict that was referred to arbitration fully. The task of the Customs Arbitration Tribunal is accomplished when issuing the arbitration award that resolve the conflict that was referred to them. When their task is accomplished, their jurisdiction shall be eliminated. That is because their jurisdiction is temporary and limited to resolving a specific conflict. It should be noted that the jurisdiction of the arbitrator is limited to resolving the conflict that the disputants want to resolve (Alzo'bi, 2010). Despite that, the legislator permitted the disputants to contact the Customs Arbitration Tribunal due to reasons related to their award just. That's similar to the way the legislator allowed the parties to contact the courts. That is because the award may involve vagueness that requires offering interpretation. It's because the award may include a mistake that requires correction. It's because the arbitration tribunal may have overlook resolving some aspects in the issued award.

Contrary to the Egyptian legislator and other legislators, the Saudi legislator overlooked the customs-related arbitration. The customs-related arbitration allowed people to achieve much success in resolving the conflicts between the Customs Department and the stakeholders within a short time. It allowed resolving such conflicts within a duration that fits with the legal nature of the customs-related conflicts. Such conflicts requires resolving them fast through referring them to experts. In reality, for a long time, the

customs-related cases are stacked before the customs committees without ruling in them. Thus, the legislator believes that the Saudi legislator should follow up the legislative developments and the modern trends. That should be done through referring the customs-related conflicts to arbitration. It should be done through issuing a law on arbitration in customs-related conflicts. The latter law must take into consideration the substantive and procedural rules in the Arbitration Law.

Conclusion

After reviewing the special methods regulating the customs-related conflicts, the researcher of the present study reached several results and offered several recommendations. Such results and recommendations are displayed below:

First: Results:

1)- There is a need to make adjustments to the system of the conciliation in the customs-related conflicts. Such adjustments include: reducing the fines paid for making a conciliation. That should be done to achieve the benefits sought from making this conciliation. Such benefits are represented in avoiding judicial proceedings through making a conciliation. That shall facilitate and speed up the process of settling customs-related conflicts. That is needed due to the existent reality. From the perspective of traders, the conciliation of customs-related conflicts is an unjust system. That is because the harshness of the punishment listed in the contract of conciliation is similar to the harshness of the punishment that shall be enforced by the court in pursuant to the laws. Thus, from the perspective of traders, the difference between this conciliation and the criminal trial is insignificant.

2)- The Unified Customs Law limited the duration of making a conciliation to the period preceding the issuance of a judgment by the court of first instance. Under the latter law, in case one didn't submit a request for making a conciliation within the specified duration, he/she can't submit such a request later on. As for the Egyptian Customs Law, it expanded the duration in which one is allowed to file a request for making a conciliation. Under the latter law, the latter duration starts from day one till a period of time following the issuance of the final judgment.

3)- The conciliation customs-related conflicts is criticized for not being well-regulated. It's also criticized for not having standards regulating its acceptance and rejection. In addition, the amount of fines to be paid by the traders owning large-sized enterprises for making such a conciliation doesn't differ much from the counterpart amount to be paid by the traders owning small-sized enterprises. That is considered unfair. In addition, such a conciliation shall lead to the spread of a belief suggesting that such economic crimes are not serious. That shall lead to the emergence of a serious threat threatening the economic policy of the state.

4)- The legislator of the Unified Customs Law didn't acknowledge the arbitration of customs-related conflicts. However, such an arbitration is considered important and effective for resolving customs-related conflicts. That is because arbitration is a mean that can be used for resolving such conflicts fast. As for the Egyptian Customs Law, it includes texts that address the arbitration of customs-related conflicts in an organized and detailed manner.

Second: Recommendations:

1)- The researcher believes that the legislators should prohibit concluding the contract of conciliation in the customs-related crimes when there aren't restrictions. There must be restrictions enforced on exercising this right. Such restrictions may include: prohibiting concluding such a contract again. In case the targeted products are banned or may negatively affect the social and economic aspects in society, concluding such a contract

must be prohibited. Such restrictions must discourage the smuggler from committing the customs-related crimes again. They must protect the public order in society.

2)- The researcher believes that the authorized party must issue a guide for conciliation in order to make article 151 of the Unified Customs Law in effect.

3)- The researcher believes that the legislators should make adjustments to the fines paid in case of making a conciliation. Such adjustments must make the harshness of such fines less than the harshness of the punishments paid in case of committing customs-related crimes. They should be made to achieve the benefits sought from such punishments (i.e. paying fines). They should be made to encourage traders to request making conciliation.

4)- The researcher believes that the Saudi legislator should make amendments to the Unified Customs Law. That should be done through adding a section that addresses customs-related arbitration or adding texts to the conciliation guide. Such texts must allow resolving customs-related conflicts through arbitration in accordance with specific conditions. Such conditions must include proving that the companies requesting the arbitration have major contributions in serving the state's projects. That shall contribute to attracting foreign investments to the Kingdom of Saudi Arabia.

5)- The researcher believes that the Saudi legislator should expand the duration in which people are allowed to request making a conciliation. The latter legislator should allow people to make such a request from day one till the period following the issuance of the final judgment. In other words, he should adopt the same approach adopted by the Egyptian legislator in this regard.

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