



Customs valuation, statistical data and good administration under EU customs law

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SUMMARY: 1. The growing role of statistical data in customs controls. – 2. The strategic transformation of customs control in the data-driven Union. – 3. Customs value and the hierarchy of valuation methods. – 3.1. The residual method and the opening to flexible estimative criteria. – 4. Statistical values, fallback valuation and the prohibition of minimum customs values. – 4.1. Statistical data between risk analysis and adjustment of the declared value. – 5. *Keladis*: conditions and modalities for the use of statistical value in the adjustment of customs value. – 6. An issue still to be resolved: knowability of statistical processing and the underlying algorithms. – 7. The forthcoming EU Customs Data Hub: lessons to be learned. – 8. Conclusions: transparency, strategic significance and limits on the use of statistical data.

Statistics are the heart of democracy.

Simeon Strunsky, Russian-born American essayist (1879 - 1948)

Democracy is an abuse of statistics.

Jorge Luis Borges, Argentinian essayist (1899 – 1986)

1. The growing role of statistical data in customs controls.

The use of databases in customs controls has moved to the centre of the European debate on the future of the customs union¹. As administrative authorities increasingly rely on

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¹ The growing relevance of data-driven customs control must also be situated within the broader reform of the EU customs framework. On 17 May 2023, the Commission tabled a major reform package built around a more centralised and digitalised model of customs governance, including the proposed establishment of an EU Customs Authority and an EU Customs Data Hub; see European Commission, *EU Customs Reform: Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013*, COM(2023) 258 final, 17 May 2023; see also European Parliamentary Research Service, *Establishing an EU Customs Data Hub and an EU Customs Authority*, 2023. At the date of submission of this article, the legislative process had reached a further important stage, as the Council and the European Parliament reached a political agreement on 26 March 2026 on the structure of the new customs architecture, including the EU Customs Authority and the EU Customs Data Hub; see Council of the European Union, *EU Customs: Council and Parliament agree on landmark reform*, Press release, 26 March 2026; European Commission, *EU Customs Reform*, latest developments, 27 March 2026.

sophisticated data-analysis tools, statistical processing has acquired a growing role in customs enforcement, especially in relation to declared customs value².

EU customs law has long required controls to be organised on the basis of risk analysis, which necessarily presupposes the use of the data available to the administration in order to identify transactions most vulnerable to irregularities³. In parallel, the European institutions have themselves relied on data-analysis techniques in supervising national customs authorities, with particular attention to the correct determination of the value of goods.

The increasing reliance on statistical and database-driven techniques in customs control must also be understood against the broader transformation of customs administration within the European Union. Customs authorities no longer perform a purely fiscal or transactional function. They operate at the intersection of revenue collection, protection of the Union's financial interests, market surveillance, trade governance, and the enforcement of broader regulatory and security objectives. In this context, data-driven tools are not simply instruments of administrative convenience. They become part of a more strategic model of customs control, in which the capacity to detect anomalies, classify risks, and intervene selectively is increasingly central to the effective functioning of the customs union.

Against this background, it was almost inevitable that statistical data, initially used to select risky transactions, would also gradually come to the fore also in the different context of adjusting declared value. It is precisely here that one of the most delicate questions of contemporary EU customs law arises: whether, and within what limits, statistical processing derived from databases may be used not merely to direct controls, but also to justify assessment decisions and the recovery of customs duties⁴.

Recent case law of the Court of Justice marks a significant development in this respect⁵. In essence, the Court has accepted, in exceptional cases, the use of statistical value in customs valuation adjustments, while at the same time subjecting that possibility to strict conditions linked to the hierarchy of valuation methods, the prohibition of automatic valuation techniques, and strengthened duties of reasoning and transparency on the part of the customs administration.

This article examines that development by distinguishing between the use of statistical data as a risk-analysis tool and their use as a criterion for adjusting declared value. It argues that the real legal issue is not whether statistical data may play a role in customs administration at all, but under what conditions their use remains compatible with the structure of customs valuation law, the operator's rights of defence, and the requirements of good administration.

Precisely because customs control is acquiring this broader strategic significance, the legal conditions under which statistical benchmarks may be used become more important, not less. The more customs enforcement relies on data infrastructures and statistical processing, the greater the need to ensure that such techniques do not erode the hierarchy of customs valuation

² As will be seen below, instruments for analysing the risk of customs undervaluation already exist and are created and managed by the European authorities and made available to national customs authorities.

³ Art. 46, par. 2, UCC provides that «customs controls, other than random checks, shall primarily be based on risk analysis».

⁴ A previous discussion on the topic is in M. SCHIPPERS, W. DE WIT, *The Use of Statistical Values to Combat Undervaluation in the European Union*, in *Journal of World Trade*, 2023, p. 253 ss.

⁵ The author made a previous review of the ECJ case law in G. D'ANGELO, *Customs Valuation Adjustment in Recent CJEU Case Law*, in G. D'ANGELO (ed.), *Aspects of Customs Control in Selected EU Member States*, Bologna, 2023, p. 153 ss.

methods, the prohibition of minimum customs values, or the procedural guarantees that follow from the principle of good administration.

Furthermore, the demands of efficiency in combating customs fraud therefore cannot displace the general principles governing European administrative action. These principles are reflected, above all, in the duty of good administration and in its principal manifestations: the right to be heard, the duty to state reasons, and, more generally, the requirement that the grounds of an adverse decision be made knowable to its addressee.

2. The strategic transformation of customs control in the data-driven Union.

The increasing reliance on statistical and database-driven techniques in customs control must be understood against the background of a broader transformation in the role of customs administration within the European Union. Customs authorities no longer perform a function that may be described as merely fiscal, confined to the verification of individual declarations and the collection of border duties in individual cases. Their activity now stands at the intersection of several objectives of evident systemic importance: the protection of the Union's financial interests, the fight against customs fraud, the preservation of the integrity of the internal market, and, more generally, the effective supervision of external trade flows⁶. In this sense, customs control has progressively acquired a significance which exceeds the immediate bilateral relationship between the administration and the trader, and forms part of a wider structure of European governance at the external border. This evolution is reflected not only in the growing importance of risk analysis within customs practice, but also in the increasing tendency to conceive customs administration as a site of continuous and structured monitoring of economic flows, capable of identifying anomalies, recurrent patterns of irregularity, and forms of structural undervaluation that may affect a potentially very large number of transactions.

It is precisely within this broader setting that the growing attraction of data-driven techniques becomes fully intelligible. Faced with high volumes of declarations, increasingly complex commercial operations, and forms of fraud that are often systematic rather than episodic, customs authorities are naturally induced to rely on instruments capable of processing large quantities of information and of rendering control activity more selective and more efficient. From this point of view, statistical processing and customs databases serve, from that point of view, an obvious administrative function. They make it possible to organise controls according to risk, to detect discrepancies that would remain difficult to perceive if each transaction were considered in isolation, and to allocate limited enforcement resources in a more rational manner. At the same time, their growing use corresponds to a broader institutional development within the customs union itself, marked by the progressive consolidation of common informational infrastructures and a more general tendency to treat data as a central resource for the coordination and exercise of public power. The increasing role of statistical benchmarks in customs practice should therefore not be regarded as a merely technical or accidental phenomenon. It reflects, more deeply, a shift in the practical modalities through

⁶ More generally, the literature on customs law has long recognised the non-fiscal and strategic role of customs authorities, especially in the context of the EU; see T. LYONS, *EU Customs Law*, Oxford, 2025, IV ed., p. 39 ss., noting the broader functions of customs authorities beyond the collection of border duties.

which customs power is exercised: away from a model centred exclusively on the *ex post* examination of single transactions, and towards one in which comparison, aggregation and risk-based processing increasingly shape the way in which the administration approaches customs enforcement.

Yet it is precisely the strategic importance thus acquired by customs control that makes these developments legally delicate. The more customs enforcement depends on data infrastructures, statistical indicators and comparative benchmarks, the greater the risk that instruments originally devised for the selection of risky transactions may come to influence, and eventually structure, the substantive reasoning of valuation decisions. At that point, the issue then ceases to concern merely the internal organisation of administrative activity and becomes one of legality. Statistical regularities risk hardening into practical surrogates for the legal criteria governing customs valuation, so that tools intended only to trigger further scrutiny begin, in effect, to shape the acceptable outcome of the valuation process itself. In a field governed by a strict hierarchy of valuation methods, and still marked by the prohibition of minimum customs values, such a shift cannot be regarded as normatively neutral. Nor does the difficulty concern only customs law in the narrow sense. More broadly, it raises a problem characteristic of contemporary EU administrative law, namely how far data-driven techniques may be allowed to inform the exercise of public power without weakening the guarantees that attach to reasoned decision-making, to effective participation by the person concerned, and to the possibility of genuine judicial review. The central legal issue is therefore not whether statistical data may play a role in customs administration at all, but under what conditions their use remains subordinate to the structure of customs valuation law and compatible with the requirements of transparency, contestability and reviewability. It is against this wider background that the significance of *Keladis* should be understood.

The issue must therefore be examined, first, from within the framework of customs valuation law itself. It is only in the light of the hierarchical order of valuation methods that the possible place of statistical benchmarks in the adjustment of declared value can be properly assessed.

3. Customs value and the hierarchy of valuation methods.

Within the EU customs system, the value of goods performs a central function, since it constitutes, in most cases, the basis for calculating *ad valorem* border duties and, by virtue of the reference made by VAT law, is also relevant for the purposes of the tax due on importation⁷.

The centrality of customs value explains the high degree of harmonisation reached by the relevant rules⁸. EU law adopts the approach developed at the international level in the Agreement on Implementation of Article VII of the GATT, which progressively replaced vague

⁷ It is well known that the rules governing import VAT expressly refer to customs law for the determination of the taxable basis of VAT-relevant import transactions. This explicit cross-reference, see Art. 85 of the VAT Directive, marks a divergence between the VAT taxable amount for domestic supplies and the taxable amount applicable to import transactions. For a discussion about the customs valuation applied to import VAT, see T. BIEBER, *Customs Valuation and Import VAT*, in *Global Trade and Customs Journal*, 2019, p. 73 ss.

⁸ The Court has emphasised the importance of a uniform approach to customs valuation since the early 1970s; see Court of Justice, 12 July 1973, Case 8/73, *Massey-Ferguson*, ECLI:EU:C:1973:90, para 3.

notions of the «actual» value of goods with a system based on more determinate and verifiable criteria⁹.

Within this system, the principal method for determining customs value is the transaction value, namely the price paid or payable for the imported goods. Only where that method cannot be applied do the secondary methods become relevant, and they must be used in a rigidly hierarchical order¹⁰.

After the principal method, the Union Customs Code provides for recourse to the so-called secondary methods. These are criteria based on the transaction value of identical or similar goods, the deductive method based on the unit resale price on the Union market, and the method based on production cost plus a reasonable profit. These criteria are arranged hierarchically, so that recourse may be had to the next method only where the preceding one is not practicable or cannot produce a reliable result. It follows that only when none of these criteria can be used is it possible to resort to the residual method, which allows customs value to be determined on the basis of the data available in the Union by reasonable means and in compliance with the principles of EU and international law.

For present purposes, the decisive feature is therefore the subsidiary nature of the residual method. Customs valuation law does not allow the authority to freely choose the criterion it finds most convenient, but requires it to justify the move from the hierarchically superior method to the inferior one. It follows that every form of determination based on data external to the transaction price, and in particular on comparative or statistical data, can be relevant only within this gradual and justified path.

It is precisely in this space that the problem of using customs databases and statistical processing arises: they cannot become an ordinary and autonomous criterion for determining value, but may at most come into consideration when the system allows recourse to subsidiary methods and, ultimately, to the residual method.

3.1. The residual method and the opening to flexible estimative criteria.

The rigid hierarchical structure of customs valuation methods does not, however, exhaust all the situations that may arise in the practice of international trade. For this very reason, the system of customs valuation is supplemented by a residual method, designed to operate where value cannot be determined either on the basis of the transaction price or by means of the expressly provided secondary methods.

Article 74(3) UCC provides that customs value may be determined on the basis of the data available in the customs territory of the Union, by reasonable means and in accordance with the principles and general provisions laid down by EU and international law on customs valuation. This is a closing clause intended to prevent the inapplicability of the typical methods from making the determination of value impossible as such.

⁹ It is well known that the Brussels Convention on customs valuation of 1950 provided for the assignment of customs value according to «the price which they would fetch at the time when the duty becomes payable on a sale in the open market between a buyer and a seller independent of each other».

¹⁰ For a broader discussion of customs valuation, see S. ROSENOW, B.J. O'SHEA, *A Handbook on the WTO Customs Valuation Agreement*, Cambridge, 2010. For a general account of customs valuation in Spanish-language scholarship, see S. IBÁÑEZ MARSILLA, *Valor en aduana*, in G. PARDO CARRERO, M. FOLCO (eds), *Aduanas*, II ed., Bogotá, 2024, p. 853 ss.

This provision gives the residual method a greater degree of flexibility than the other valuation criteria. Such flexibility does not, however, imply absolute freedom for the customs authority. Even within the residual method, the determination of value must remain anchored to reasonable, verifiable criteria consistent with the overall structure of the rules, without resorting to the attribution of arbitrary or merely fictitious values.

Article 144 of the Implementing Regulation points in the same direction. It clarifies that the residual method may be implemented through a reasonably flexible application of the preceding methods and, only where that is not possible, through recourse to other methods considered appropriate¹¹. At the same time, however, the provision imposes a systemic limit of particular importance, because it excludes recourse to criteria incompatible with the principles of customs valuation, among which the prohibition of minimum customs values and the prohibition of arbitrary or fictitious values are especially significant.

The residual method must therefore be understood as a closing criterion that is at once open and constrained: open, because it permits the use of non-typified estimative techniques; constrained, because those techniques must still respect the logic of customs valuation and cannot be transformed into automatic instruments for replacing declared value.

It is precisely in this space that the problem of using customs databases and statistical processing arises. The residual method is the normative terrain on which such tools may, in principle, find a place. For that very reason, their possible accommodation within the fallback method makes it essential to define their limits, both in terms of subsidiarity and in terms of the transparency of the way in which value is actually determined.

4. Statistical values, fallback valuation and the prohibition of minimum customs values.

A further objection to the use of statistical benchmarks in customs valuation lies in their possible tension with the prohibition of minimum customs values, which remains a structural constraint under both international and EU law. The system established by the WTO Customs Valuation Agreement is designed precisely to prevent customs authorities from replacing the declared value with pre-determined reference prices that operate as compulsory floors. This rationale was made explicit in *Colombia – Indicative Prices and Restrictions on Ports of Entry*, where the Panel treated the use of indicative prices as a legally impermissible surrogate for proper customs valuation, insofar as duties could not in practice be levied on the basis of a value lower than the benchmark selected by the administration. The importance of this ruling lies less in the particular technique employed than in the principle it affirms: the disciplines governing customs valuation cannot be circumvented by transforming external price references into *de facto* minimum values¹².

The same concern arises, albeit in a different form, where customs authorities rely on statistical values derived from databases in order to correct declared customs values. To be sure, the mere use of statistical information is not, as such, incompatible with customs valuation law. The difficulty arises when the statistical benchmark ceases to function as an indicator capable

¹¹ Art. 144 of Commission Implementing Regulation (EU) 2015/2447.

¹² Panel Report, *Colombia – Indicative Prices and Restrictions on Ports of Entry*, WT/DS366/R, adopted 20 May 2009, paras 7.165-7.166.

of triggering further scrutiny and instead becomes the normative threshold against which the acceptability of the declared value is measured. At this point, the distinction between evidentiary risk analysis and value determination begins to collapse, and the statistical value risks performing exactly the role that the prohibition of minimum values was intended to preclude. It is therefore not enough to observe that the benchmark derives from aggregated data rather than from an administratively fixed tariff: what matters is the legal and practical function it performs within the valuation process.

This reading is strongly confirmed by the position adopted within the World Customs Organization. In its *Guidelines on the Development and Use of a National Valuation Database as a Risk Assessment Tool*, the WCO draws a sharp distinction between the use of valuation databases for risk analysis and their use for valuation proper, making clear that the values contained in such databases should not be used to determine the customs value of imported goods, as substitute values, or as a mechanism for establishing minimum values. Those Guidelines are not formally binding. Even so, they are highly significant in systemic terms, because they reflect the underlying logic of the customs valuation framework itself: statistical material may justify doubt and may support the selection of declarations for further verification, but it cannot, merely by virtue of its statistical pedigree, displace the declared value or harden into a *de facto* floor for customs valuation. For this reason, the legality of using statistical benchmarks in customs matters depends less on the data as such than on preserving the boundary between risk assessment and valuation, and on ensuring that the former does not become an indirect means of reintroducing the latter's forbidden minimum values¹³.

4.1. Statistical data for risk analysis and adjustment of the declared value.

It is within the legal framework just outlined above that the growing importance of customs databases and statistical processing in the practice of controls must be positioned. In recent years, these instruments have acquired an increasingly central role in the activity of customs authorities, especially with respect to controlling of the value declared for customs purposes.

From one point of view, there are no particular difficulties in admitting the use of statistical data as an instrument of risk analysis. As already noted, EU law itself directs customs control in this direction, requiring it to be carried out according to selective criteria based on the identification of transactions presenting a higher risk of irregularity. In this context, statistical processing makes it possible to detect anomalies in declared values, to select the operations deserving further scrutiny and to allocate administrative resources more efficiently. In this function, statistical data do not directly affect the determination of the customs relationship, but operate as internal indicators guiding control activity.

The issue is quite different when statistical data are no longer used merely as indicators of anomaly, but instead play a substantive role in the adjustment of the declared customs value. This was essentially the situation in *EURO 2004. Hungary*, where the Hungarian customs authority rejected the declared transaction value on the grounds that it was more than 50 per

¹³ World Customs Organization, *Guidelines on the Development and Use of a National Valuation Database as a Risk Assessment Tool*, June 2004, especially paras 1 and 12-13.

cent lower than the statistically determined average value of similar goods¹⁴. On that occasion, the Court made clear that so substantial a discrepancy between the declared customs value and the average import price of similar goods was capable of both giving rise to reasonable doubts as to the accuracy of the declared price and, in the absence of adequate explanations from the importer, of justifying the rejection of the declared customs value.

On that occasion, however, the Court was not explicit as to whether statistical values might also serve as a reference point for the redetermination of the customs value of the goods. It did not clarify whether recourse to statistical values was permissible not only for the purpose of directing customs controls, but also for that of reconstructing a customs value and, correspondingly, claiming additional border charges from the importer. It is on this terrain that the most serious legal difficulties emerge.

The idea that values derived from statistical processing might contribute to determining customs value did not originally arise in the relationship between national administrations and economic operators, but in the context of the controls exercised by the European institutions over the customs authorities of the Member States as regards the correct collection of the Union's traditional own resources. In that context, reliance on averages or medians calculated statistically emerged as an instrument for quantifying revenue shortfalls resulting from national controls considered deficient or ineffective.

That use of statistical data had, however, developed in a particular context, characterised by second-level controls over the correct rendering of own resources to the Union budget¹⁵. The investigations concerned systemic phenomena of undervaluation relating to masses of operations for which it was no longer realistically possible to reconstruct the value of individual imports through ordinary evidentiary means. Precisely because of this peculiarity, EU case law had admitted recourse to statistical values in order to estimate the prejudice caused to the Union budget¹⁶. What prevailed, in substance, was the need to ensure adequate protection of the European financial interest in the face of systemic practices of customs undervaluation. In a scenario of patent fraud persisting over time, the ordinary methods for valuing the individual undervalued goods could no longer be used; what remained was recourse to aggregate values and the related statistical processing for the purpose of quantifying the own resources withheld from the Union budget.

It is clear, however, that this was a peculiar case from which it was difficult to infer the general legality, in relations between national customs authorities and private parties, of using statistical data as a direct criterion for adjusting declared customs value.

It was therefore rather foreseeable that questions connected with the use of databases in the adjustment of the customs value of goods would once again come before the European courts.

It may be noted that in certain recent cases the General Court appears to have adopted a more restrictive approach than the Court of Justice, taking the view that statistical calculations of customs value could serve only as instruments for directing customs controls. One such case

¹⁴ Court of Justice, 16 June 2016, Case C-291/15, *Euro 2004. Hungary*, ECLI:EU:C:2016:455.

¹⁵ See Court of Justice, 8 March 2022, Case C-213/19, *Commission v United Kingdom*, ECLI:EU:C:2022:167, concerning the United Kingdom's failure to adequately control systemic customs undervaluation.

¹⁶ Court of Justice, 8 March 2022, Case C-213/19, *Commission v United Kingdom*, paras 416-417.

deserves notice because it concerned, much like *Commission v United Kingdom*, the recovery of own resources from a Member State alleged to have failed to carry out adequate customs controls and thereby to have allowed the definitive loss of a certain amount of customs duties due¹⁷.

Further indirect confirmation of the legality of using the results obtainable from customs databases in determining the value of goods was provided by the Court in *Fawkes*¹⁸. There, reliance on national databases was upheld as lawful within the application of the secondary methods based on the value of identical or similar goods, but without directly addressing the use of statistical averages as an autonomous adjustment criterion, possibly employable as an «other appropriate method» within the residual method. Likewise, in *Baltic Master* the Court accepted a greater elasticity in the use of data drawn from national customs databases within the residual method¹⁹; yet even in that case the judgment did not explicitly concern the legality of a statistically calculated value used as a direct parameter for correcting the declared value.

The general trend of the case law thus appears rather permissive as regards the use of customs databases by customs authorities. It becomes clear, therefore, that the real turning point depends on the function concretely assigned to those data. So long as they operate as instruments of risk analysis, their use remains on the internal plane of the organisation of controls and does not create particular problems of compatibility with the customs valuation system. When, however, an authority seeks to derive from those data a value that replaces the one declared by the importer, the issue changes radically, because statistical data enter into the process of determining the taxable basis of border levies and must therefore be measured against the hierarchical structure of valuation methods, the prohibition of minimum values and, above all, the procedural guarantees due to the operator.

It is at this stage, therefore, that the real novelty of the most recent case law lies: not in the recognition of the role of databases in control activity, but in the gradual emergence of the problem of the conditions, limits and burdens of transparency that must accompany the use of statistical data when they are employed as instruments for adjusting declared customs value.

5. *Keladis*: conditions and modalities for the use of statistical value in the adjustment of customs value.

Only relatively recently has the Court of Justice directly confronted the problem of the use of statistical average values, derived from databases available to the authorities, in the adjustment of the customs value declared by an operator. It is above all in *Keladis* that the issue is addressed in explicit terms and brought within a framework of conditions and limits which, while opening the door to the use of statistical data, significantly reduce its reach²⁰.

¹⁷ General Court, 9 April 2025, Case T-329/23, *Czech Republic v Commission*, ECLI:EU:T:2025:386. This judgment deserves notice because it appears (paras 84 and 94) that, at the hearing, the Commission acknowledged that the statistical values should not be used as a method of customs valuation, but rather as an indicator for risk analysis.

¹⁸ Court of Justice, 9 June 2022, Case C-187/21, *Fawkes*, ECLI:EU:C:2022:458. For a critical discussion, see D. ROVETTA, *Customs Valuation in the European Union: Back to the Fifties Thanks to the Court of Justice of the European Union*, in *Global Trade and Customs Journal*, 2022, p. 366 ss.

¹⁹ Court of Justice, 9 June 2022, Case C-599/20, *Baltic Master*, ECLI:EU:C:2022:457.

²⁰ Court of Justice, 29 January 2026, Joined Cases C-72/24 and C-73/24, *Keladis I and Others*, ECLI:EU:C:2026:51.

In the case at hand, the Greek authorities established *a posteriori* a fraud based on the undervaluation of goods imported through simplified declarations. The control took place when it was no longer possible to examine the goods physically or acquire sufficiently detailed evidence concerning their nature or the economic conditions of the individual transactions. In that context, the administration reconstructed the value of the goods, for the purpose of recovering import VAT, by reference to statistical values derived from European databases and processed through analytical tools developed at Union level. In particular, the adjustment was carried out on the basis of the so-called lowest acceptable price, namely the minimum price considered acceptable per kilogram for goods placed within the same customs classification.

The significance of the judgment lies in the fact that the Court, on the one hand, accepts that statistical data may be used even in the proper assessment phase and not only as an instrument of risk analysis; but on the other hand, it makes that possibility subject to particularly strict conditions, preventing it from turning into an ordinary and automatic criterion for redetermining customs value.

The first aspect on which the Court insists is subsidiarity. The judgment firmly reaffirms that the system for determining customs value is built upon a hierarchical sequence of methods, which the customs authority may not circumvent through immediate and automatic recourse to the residual method. The value declared by the importer may be disregarded, but only on condition that the administration proceeds according to the sequence imposed by the Customs Code, demonstrating, at each stage, the impossibility of applying the previous method and the need to pass to the next. It follows that recourse to statistical data is admissible only within the residual method; that is, only as a last resort (*extrema ratio*), when neither the principal method nor the secondary methods have made it possible to determine the value of the goods reliably.

This is the first, and perhaps the most important, guarantee-enhancing effect reaffirmed by the recent case law. It excludes the possibility that statistical value can be used as a general parameter for correcting declared values whenever they fall below certain thresholds derived from databases. Such an approach would transform statistical processing into an automatic adjustment mechanism, incompatible with both with the hierarchy of valuation methods and with the overall logic of the customs system, which continues to accord a clear preference to transaction value and permits recourse to further criteria only where specific and demonstrated reasons exist.

From this point of view there also emerges a link between the Court's decision in *Keladis* and the prohibition of minimum customs values²¹. One of the principal doubts that had long accompanied the use of statistical processing in the field of customs valuation concerned the risk that it might, in practice, amount to the covert imposition of minimum entry prices, contrary to the principles flowing from the Agreement on Implementation of Article VII of the GATT and received into the EU legal order. If statistical value were taken as a rigid and non-derogable threshold, below which the declared value necessarily had necessarily to be corrected, it would end up functioning exactly like a minimum value and would therefore be incompatible with the system.

²¹ See art. 7, par. 2, point (f), of the Customs Valuation Agreement and art. 144, par. 2, point (f), of Commission Implementing Regulation (EU) 2015/2447.

Keladis avoids this outcome precisely by insisting on the exceptional, subsidiary and non-automatic character of recourse to statistical data. The average value or lowest acceptable price cannot be elevated to the status of a general criterion for determining the taxable basis of border levies. It can be given importance only where the administration has already demonstrated the unusability of the other valuation tools and provided that the operator remains free to justify the divergence of the declared value from the statistical parameters used as a benchmark. In other words, statistical data may provide an element of support for the adjustment, but not an absolute and self-evident constraint.

Seen in this light, the Court appears to move along the same underlying line already visible, in other contexts, in the reflection on the use of statistical or standardised instruments for tax purposes: they may contribute to assessment only if they remain embedded within a procedure that fully accounts for the relevance of the concrete circumstances and leaves genuine space for the addressee's right of defence²².

Although the judgment does not say so expressly, it may plausibly be read as presupposing the effective involvement of the person concerned, in line with the broader EU-law requirements associated with the right to be heard, which the Court had already affirmed with particular clarity in customs matters²³.

When statistical data are used to adjust the customs value declared, it is plainly impossible to proceed automatically without the effective involvement of the operator, not least because the obligation to hear the addressee of the decision is now expressly provided for by the Customs Code²⁴. The involvement of the operator is all the more important because statistical benchmarks may conceal substantial differences in value even between goods falling within the same tariff classification. The operator may, after all, explain the context in which the transaction is embedded and thus justify the declared value even where it departs from the average values obtained through statistical processing²⁵.

²² Court of Justice, 21 November 2018, Case C-648/16, *Fontana*, ECLI:EU:C:2018:932, paras 35 ss.

²³ On the right to be heard as a requirement of EU law in customs matters, see Court of Justice, 18 December 2008, Case C-349/07, *Sopropé*, ECLI:EU:C:2008:746, paras 36-38; 3 July 2014, Joined Cases C-129/13 and C-130/13, *Kamino International Logistics and Datema Hellmann Worldwide Logistics*, ECLI:EU:C:2014:2041, paras 28-31; see also Art. 41(2)(a) CFR and I. RABINOVICI, *The Right to Be Heard in the Charter of Fundamental Rights of the European Union*, in *European Public Law*, 2012, p. 149.

²⁴ Art. 22, par. 6, of Regulation 952/2013 (Union Customs Code) requires customs authorities, before adopting a decision that would adversely affect the applicant, to communicate the grounds on which they intend to base it and to give the applicant an opportunity to express his or her point of view.

²⁵ One reason why the involvement of the operator is especially important in such cases is that statistical benchmarks may conceal very substantial differences in value even between goods falling within the same tariff heading. Under the European tariff classification system, goods are identified by reference to a ten-digit TARIC code. Yet the fact that goods fall within the same tariff category does not mean that they are economically comparable in any meaningful sense for valuation purposes. On the contrary, the range of values within a single heading may be extremely wide. The example of textile products imported from Far Eastern countries is instructive. Such goods are frequently subject to customs scrutiny in relation to declared value, yet the same tariff heading may include both very low-cost garments, whose value is only marginally higher than that of the processed raw material itself, and high-value branded goods, whose customs value is significantly increased by the incorporation of trademarks and associated royalty payments. In such circumstances, the statistical average may reflect the presence, within the same tariff category, of goods that are economically far more valuable than those actually imported. This, in turn, shows why the operator must be placed in a position that makes it possible to effectively explain the concrete commercial setting of the transaction and, where necessary, to challenge the comparability assumptions underlying the benchmark relied upon by the administration.

It is at this point that the central aspect of the recent case law emerges, namely the idea that the legality of using statistical data in customs matters also depends on compliance with another essential corollary of the right to good administration: the duty to state reasons for decisions²⁶.

This point is essential. So long as statistical parameters remain internal instruments of risk selection, their confidentiality may still find some justification in the merely organisational function they perform. But once they become the substantive premise of the adjustment, and thus directly affect the determination of customs value and the quantification of border levies, they can no longer remain confined to the administration's internal sphere. They must be communicated, or at least made knowable, to the extent necessary to enable the addressee to understand the claim, contest it effectively and defend itself in a meaningful way.

From this perspective, *Keladis* places particular emphasis on the duty to state reasons for customs decisions. This is not, of course, a new obligation: the requirement that customs decisions be reasoned is already expressly laid down by EU law and has repeatedly been reaffirmed by the Court. The novelty of the judgment lies in having specified that, where the adjustment of value is based on statistical parameters, the statement of reasons cannot be limited to the apodictic assertion that the declared value departs from the statistical data processed by the administration.

The Court states, in particular, that the lowest acceptable prices used as the benchmark for the adjustment must be made available to the operator where the recovery decision is based upon them. This is an important holding, not least because it marks a partial departure from earlier orientations, in which the case law seemed more inclined to regard such values as mere internal control instruments, not necessarily subject to disclosure vis-à-vis the person concerned²⁷. In *Keladis*, by contrast, the issue is correctly brought back to the function that the data perform in the concrete case: if they enter into the justificatory structure of the tax-imposing act, they must also enter into its statement of reasons²⁸.

On closer inspection, however, the significance of the judgment does not end with the obligation to communicate the single statistical parameter used. The logic of the decision seems to point towards a broader requirement of transparency, extending beyond the communication of the final datum to the procedure that produced it. If statistical value may be used only as an *extrema ratio* and only on condition that the addressee is placed in a position to defend itself, then the statement of reasons must make perceptible not only the final outcome of the processing, but also, to the extent necessary, the premises that allow a critical review of it: the context in which the parameter was selected, its relation to the category of goods concerned, the reasons why it was deemed more reliable than other possible evidentiary elements, and the reasons why the ordinary valuation methods were not practicable.

²⁶ Under art. 22, par. 7, UCC, decisions adversely affecting the applicant must state the grounds on which they are based.

²⁷ Court of Justice, 9 November 2017, Case C-46/16, *LS Customs Services*, ECLI:EU:C:2017:839, also in Court of Justice, 9 June 2022, Case C-187/21, *Fawkes*, para 55, the Court held that confidential information drawn from a database designed, through statistical exploration methods, to detect risks of customs fraud need not be disclosed to the operator where it serves only internal risk-analysis purposes.

²⁸ The Court endorsed Advocate General Norkus's view that the requirement to state reasons must be adapted to the nature of each customs decision; see Opinion of Advocate General Norkus of 8 May 2025, Joined Cases C-72/24 and C-73/24, *Keladis I and Keladis II*, ECLI:EU:C:2025:334, para 89.

Here lies, probably, the most important legacy of *Keladis*. The judgment does not at all legitimise a generalised, automatic use of databases as an alternative source of customs value; rather, it permits their use in limit cases, but at the cost of strengthening procedural and reasoning guarantees. The further the administrative decision moves away from transaction value and relies on indirect processing, the greater becomes the administration's burden is to explain, justify and render controllable the path followed.

Ultimately, the judgment seems to lay down a rule of balance: statistical data may play a role in customs assessment, but only as a residual instrument, not automatically, not as a general substitute for the standard methods and, above all, accompanied by a level of reasoning and transparency adequate to the particular complexity of the criterion employed. It is precisely on this balance, still largely to be specified in its practical developments, that the systemic coherence and legal legitimacy of the use of statistical processing in the adjustment of declared customs value now depend.

6. An issue still to be resolved: the knowability of statistical processing and the underlying algorithms.

Properly understood, the significance of *Keladis* extends beyond the disclosure of the individual benchmark used in the case. Its logic points towards a broader requirement of transparency concerning the technical and statistical process by which such benchmarks are produced.

In my view, the opening made by the Court as regards the need to communicate the so-called minimum prices used in the adjustment represents only a first step towards a fuller implementation of the principle of good administration, one of whose fundamental expressions is the duty to state reasons for decisions affecting the legal sphere of the addressee.

It should be stressed that this duty performs an essential function from a dual perspective. On the one hand, it is instrumental to the protection of the addressee of the decision, who must be placed in a position to understand the reasons for the adjustment of value and the recovery of higher border duties, so as to be able to prepare an effective defence, including in judicial proceedings. On the other hand, the duty to state reasons responds to a more general requirement of transparency of administrative action, as a corollary of the rule of law and, more fundamentally, of the democratic legitimacy of the exercise of public power.

From this perspective, the statement of reasons for a decision adjusting value should not be limited to making the final result of the administrative activity known, as the Court expressly required in *Keladis*, but should also enable the addressee to understand in a clear and verifiable manner the entire logical and legal process followed by the authority. This is true *a fortiori* where the core of the decision consists in attributing to the imported goods a customs value derived from statistical processing. In such situations, full understanding of the decision requires that the process leading to the determination of the statistical value used as the basis for the adjustment also be made intelligible.

The problem is therefore not only one of transparency of the processed data, but also of so-called algorithmic transparency, understood here in a broad sense as the knowability of the technical-statistical procedure employed. The statistical processing that leads to the determination of adjusted customs value is often complex and, inevitably, barely intelligible to

the average operator. Even where access to the data is granted and the method used in the abstract is disclosed, a considerable opacity may still remain as to the way in which the processing was concretely constructed. It then becomes necessary for the administration to make intelligible not only the underlying informational material, but also the logical-statistical process through which that material was selected, processed and transformed into a value that is economically relevant for the purposes of the adjustment.

This point is essential. So long as statistical parameters remain internal tools for selecting risk, their confidentiality may still be justified by the merely organisational function they perform. But once they become part of the substantive basis of the adjustment, and thus directly affect the determination of customs value and the quantification of border levies, they can no longer remain confined to the administration's internal sphere. They must be communicated, or at least made knowable, to the extent necessary to enable the addressee to understand the claim, challenge it effectively, and defend itself in a meaningful way.

The first aspect concerns the input data used for the processing of the statistical value subsequently adopted as the benchmark for the adjustment. This is an elementary requirement of transparency: if the data from which the processing starts are not knowable, no effective control over the result it produces is possible, nor is it possible to repeat the procedure in order to verify its correctness. In the cases that have so far emerged in EU case law, the processing appears to start from the data contained in the ComExt database, which collects aggregate information on the volume and value of international trade²⁹. The public availability of these data is, from this point of view, an important guarantee. The situation would be different if national authorities or the European institutions were to rely on databases not accessible to the public: in that event, the transparency deficit would already arise already upstream, because the addressee of the decision would not even be in a position to know the informational material on which the adjustment were based.

The second aspect concerns the statistical techniques used to arrive at the reference value. It is reasonable to assume that the authorities rely on statistical techniques that are known and recognised within the scientific community and capable of producing reliable results even in the presence of anomalies or extreme values (*outliers*). But precisely because the legality of the adjustment also depends on the reliability of the procedure followed, these techniques must be declared and made knowable. Transparency cannot stop at the raw data, nor at the final outcome of the processing alone; it must also extend to the method by which the data are turned into the value used for the adjustment.

In this respect, some Commission studies indicate that, in determining so-called fair prices from ComExt data, several robust statistical techniques have been tested³⁰. As far as can be seen, these are methods regarded as reliable in statistical processing, especially in contexts where the set of observed data contains outliers or anomalous values. Naturally, this does not mean that they are the only possible techniques, or that the results to which they lead are, in absolute terms, the only ones that may reasonably be derived from the available data. Precisely

²⁹ ComExt is Eurostat's database collecting and disseminating statistics on the EU's international trade in goods, both intra-EU and extra-EU. Its legal basis is provided by Regulation (EC) No 638/2004 and Regulation (EC) No 471/2009.

³⁰ See S. ARSENIS, D. PERROTTA, F. TORTI, *The Estimation of Fair Prices of Traded Goods from Outlier-Free Trade Data*, EUR 27696 EN, Publications Office of the European Union, doi:10.2788/57125.

for this reason, indicating the method used becomes a necessary element of the duty of transparency and should be included in the statement of reasons of the recovery acts issued by the customs administration: only by knowing the technique employed can the addressee assess whether the administration has relied on a genuinely appropriate criterion.

With specific regard to the use of fair prices in customs control, one need only think of variables such as the time interval over which the aggregate data are observed, the criteria used to identify outliers, the level of tolerance for deviation from the mean value, or again the percentage used to fix the lowest acceptable price in relation to the reference statistical price. These are choices not rigidly inscribed in the technique employed, but dependent on options chosen by the person using the model. It is evident that such options may significantly affect the final value attributed to the goods³¹.

Ultimately, the judgment appears to articulate a rule of balance: statistical data may play a part in customs assessment, but only as a residual and non-automatic instrument, not as a general substitute for the standard methods, and only when accompanied by a level of reasoning and transparency commensurate with the complexity of the criterion employed. It is on this balance, still to be specified in future applications, that the systemic coherence and legal legitimacy of the use of statistical processing in customs value adjustments now depend.

If these elements were not made available to the operator – because the data used are not accessible, because the statistical technique is not disclosed, or because the settings with which it was concretely applied remain unknown – the statement of reasons for the recovery would risk being reduced to a merely authoritative assertion based on a result not genuinely verifiable from the outside. In such case, the tax claim would end up appearing apodictic: not as the product of a knowable and reviewable path, but as the outcome of a procedure that the addressee is called upon to accept on the basis of substantial reliance on the authority that produced it.

In my view, the Court's insistence that the so-called minimum acceptable prices used in the adjustment must be disclosed represents only a first step towards fuller effect being given to the principle of good administration, one of whose central expressions is the duty to state reasons for decisions affecting the legal sphere of the addressee.

In the end, what is at stake, is a more general question concerning the controllability of the exercise of public power. Administrative power is certainly conferred *ex ante* by law on European and national authorities, but its concrete legitimacy depends on the possibility that it can be verified *ex post* by its addressees and, ultimately, by the court. The more the administration relies on sophisticated technical instruments to ground its decisions, the stronger the need becomes for those instruments to be understandable in their essential features and reviewable in their decisive steps.

Connected with this requirement of controllability are certain difficulties of a more practical, but no less important, character concerning the resources necessary to understand and challenge the processing that has been carried out. Even where data, method and parameters are fully disclosed, their actual intelligibility might require technical competences and financial means not always available to the individual operator. The risk is then that of a system in which only those endowed with adequate resources are able to subject the functioning of the statistical

³¹ For an overview of these setting choices in the use of statistical regression, see *ibidem*.

instrument to critical review, while all others are, in practice, forced to submit to the administrative decision as though it were a technically unchallengeable outcome.

The issue is therefore not merely the transparency of the data used, but also what may be called, in a broad sense, algorithmic transparency: the knowability of the technical-statistical process on which the decision rests³². The statistical operations that produce an adjusted customs value are often complex and, inevitably, opaque to the average operator. Even where access to the data is granted and the method used is identified in the abstract, substantial opacity may remain as to the way in which the processing was actually constructed. The administration must therefore render intelligible not only the underlying informational material, but also the logical-statistical process through which that material was selected, processed, and converted into a value relevant for the purposes of adjustment.

In such contexts, an additional risk also arises: cognitive deference to the machine, that is, the tendency to attribute to the results of algorithmic processing a kind of presumption of objectivity or infallibility. In the end, this would amount to a modern form of technological ipse dixit, based on an incorrect and misleading representation of the functioning of statistical-processing technologies. As already noted, even the most advanced techniques depend on data selected by human beings, on models chosen by human beings, and on parameters set by human beings; for that very reason they cannot be withdrawn from critical control³³. This is all the more so in a sector such as customs valuation, where the concrete circumstances of the individual transaction, the relationship between the parties, the specific characteristics of the goods and contextual factors remain relevant and can hardly be captured in full by a statistical construction.

In conclusion, the real issue raised by the use of statistical data is not only that of their abstract admissibility, now accepted within strict limits by the case law, but also that of their effective knowability and explainability. If statistical value is to be able, in exceptional cases, to play a role in the reasoning of a decision adjusting customs value, then the data on which it rests, the technique that produces it and the applied choices that determine the result must also be knowable to an adequate degree. Only then does the transparency of administrative action cease to be a statement of principle and become a real guarantee for the addressee of the decision.

7. The forthcoming EU Customs Data Hub: lessons to be learned.

The issues discussed above are likely to acquire even greater significance in the years ahead, in light of the planned creation of the EU Customs Data Hub. At present, however, it is important not to overstate the degree of institutional centralisation already achieved. There is,

³² On the continuing relevance of good administration requirements where administrative decision-making relies on automated or AI-based processing, see D.U. GALETTA, H.C.H. HOFMANN, *Evolving AI-based Automation—Continuing Relevance of Good Administration*, in *European Law Review*, 2023, p. 690. In that perspective, the need for intelligibility and contestability does not end with disclosure of the final output, but may extend to the underlying decisional process where this is necessary to enable effective defence and review.

³³ On the same problem in relation to AI systems, see J. LAUX, H. RUSCHEMEIER, *Automation Bias in the AI Act: On the Legal Implications of Attempting to De-Bias Human Oversight of AI*, in *European Journal of Risk Regulation*, 2025, p. 381 ss. More generally, see S. WACHTER, B. MITTELSTADT, C. RUSSELL, *Why a Right to Explanation of Automated Decision-Making Does Not Exist in the General Data Protection Regulation*, in *International Data Privacy Law*, 2017, p. 76 ss.

as yet, no single European customs data hub bringing together all customs data at Union level. What exists instead is a more fragmented landscape, composed of a plurality of databases and electronic systems, some of them managed by the Commission and used to support the correct and uniform application of customs law across the Union. Among these, the Surveillance system is of particular importance³⁴, since it is expressly used for monitoring purposes and gives authorised officials access to customs data relating to goods released for free circulation and export.

It is precisely against this background that the Court's recent clarifications assume broader systemic importance. Their significance does not lie only in the resolution of individual disputes concerning the use of statistical benchmarks in customs valuation. More fundamentally, it lies in the fact that the Court has begun to articulate legal limits governing the use of Commission-managed customs databases and the statistical tools derived from them, by insisting on the residual character of such methods, warning against any slide towards prohibited minimum values, and requiring that the trader be placed in a position to understand and challenge the basis of the administrative decision. These requirements are especially valuable because they anticipate a future in which data-driven customs administration will become increasingly central to the Union's operational model. In this sense, the Court's insistence on transparency is not merely corrective of present administrative practice; it is also significant for the next phase of customs integration. It establishes, at an early stage, that the growing reliance on data infrastructures cannot dispense with intelligibility, reviewability and procedural fairness.

This point is all the more important because the reform of the Customs Union is explicitly built around a new centralised data architecture³⁵. The Commission presents the reform as introducing a modern, data-driven customs framework resting on two core innovations: the EU Customs Authority and the EU Customs Data Hub. If this is indeed the direction of travel, the lessons emerging from the Court's case law are clear. The more customs control depends on shared databases, statistical processing and centralised risk management, the greater the need to ensure that such tools do not evolve from instruments of risk analysis into opaque and effectively unchallengeable benchmarks for valuation decisions. The forthcoming Data Hub may well represent the future of EU customs administration; but precisely for this reason, the safeguards of transparency, reason-giving and contestability must be treated not as ancillary guarantees, but as structural conditions of its legitimacy.

³⁴ European Commission, *Surveillance System*, Taxation and Customs Union, explaining that Surveillance is used, in line with Art. 55 of Commission Implementing Regulation (EU) 2015/2447, for monitoring purposes and gives a limited number of Commission and Member State officials access to customs data relating to goods released for free circulation and export.

³⁵ See European Commission, *EU Customs Reform*, Taxation and Customs Union; European Commission, *Customs Reform Factsheet*, 2026, stating that the reform is built around the EU Customs Authority and the EU Customs Data Hub, with phased implementation beginning in 2028. See also European Commission, *Proposal for a Regulation of the European Parliament and of the Council establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013*, COM(2023) 258 final, 17 May 2023.

8. Conclusions: transparency, strategic significance and limits on the use of statistical data.

The growing role of statistical data in customs administration is not difficult to explain. In an administrative environment characterised by mass transactions, systemic risks of undervaluation, and an increasing reliance on common informational infrastructures, statistical processing presents itself as an instrument of evident operational and strategic value. It enables customs authorities to identify anomalies, organise controls more selectively, and respond more effectively to patterns of fraud that are structural rather than episodic. Yet that very strategic significance makes the legal question more acute, not less. The more customs enforcement comes to depend on data-driven techniques, the greater the risk that statistical benchmarks may cease to operate as auxiliary indicators and begin instead to function as practical surrogates for the legal criteria governing customs valuation.

It is precisely in order to avoid this outcome that recent case law subjects the use of statistical data to strict limits. Such data cannot become an ordinary and parallel criterion for determining the customs value of goods, nor can they operate as an automatic corrective mechanism whenever the declared value falls below certain thresholds derived from databases. On the contrary, they may play a role in the valuation process only within the framework of the residual method, and only where the customs authority has first demonstrated the inapplicability of the hierarchically superior methods. Nor should it be assumed that, merely because the residual method is in play, EU law tolerates a determination of customs value, and thus of border charges, that has become detached from commercial reality. Even within the residual method, the task of the public authority remains to make a genuine effort, so far as may reasonably be required in the circumstances of the case, to arrive as closely as possible to the actual value. Read in that light, *Keladis* does not legitimise a general shift towards statistical valuation. Rather, it confirms that the use of statistical benchmarks remains exceptional, subsidiary and non-automatic, and that it cannot be allowed to reintroduce, whether directly or indirectly, minimum customs values incompatible with the structure of customs valuation law.

This conclusion is reinforced by the fact that statistical tools are never applied in a wholly automatic manner, but leave considerable room for discretionary choices in their design, configuration and use. The selection of the relevant dataset, the statistical technique employed, the treatment of outliers, the temporal scope of the data considered, and the level at which an acceptable threshold is fixed may all significantly affect the resulting benchmark. For this reason, the legality of using statistical data in customs matters cannot depend on the apparent technical neutrality of the output alone. It must also depend on the possibility of understanding, challenging and reviewing the process by which that output was produced.

What is ultimately at stake, therefore, is a broader question concerning the controllability of public power. The more the administration relies on sophisticated statistical tools in order to ground decisions affecting the legal and economic position of traders, the stronger the need for those tools to remain intelligible in their essential features and open to effective scrutiny. From this perspective, transparency cannot be reduced to the communication of the final benchmark alone. It requires, to the extent necessary, that the underlying data, the method employed, and the principal applied choices applied to condition the result also be made knowable. Only on

this basis can the operator understand the claim, contest it in a meaningful way, and obtain genuine judicial review.

In such contexts, moreover, a further danger arises: the tendency to attribute to statistical or algorithmic outputs a presumption of objectivity capable of displacing critical scrutiny. Yet statistical processing does not eliminate judgment; it reorganises it. Even the most sophisticated techniques remain dependent on data selected by human actors, models chosen by human actors, and parameters fixed by human actors. For this very reason, they cannot be withdrawn from legal control. This is all the more so in customs valuation, where the circumstances of the individual transaction, the characteristics of the goods, and the explanation offered by the trader may all remain legally relevant.

In the end, the central difficulty raised by the use of statistical data is not merely whether such data may play a role in customs administration at all. Within strict limits, recent case law suggests that they may. The decisive issue is rather whether their operation is sufficiently knowable, explainable and reviewable to remain compatible with the requirements of legality and good administration in EU law. If statistical benchmarks are to form part, in exceptional cases, of the reasoning underlying a customs value adjustment, then the data on which they rest, the method by which they are produced, and the choices that shape their outcome must also be knowable to an adequate degree. Only then does administrative transparency cease to be a formula and become a genuine guarantee for the addressee of the decision.

If this is the direction in which European customs law is now moving, the challenge of the coming years will consist in developing forms of controllability adequate for a customs administration increasingly structured by data-driven forms of enforcement. Only in this way can the growing strategic importance of statistical tools be reconciled with the right of defence, the duty to state reasons, and, more broadly, the idea of reasoned and responsible public administration that remains one of the essential premises of the Union legal order.

What is ultimately at stake is not whether statistical techniques may be used in customs administration in the abstract, but whether their use can be made compatible with the discipline of customs valuation law, the requirements of good administration, and the possibility of genuine judicial control.