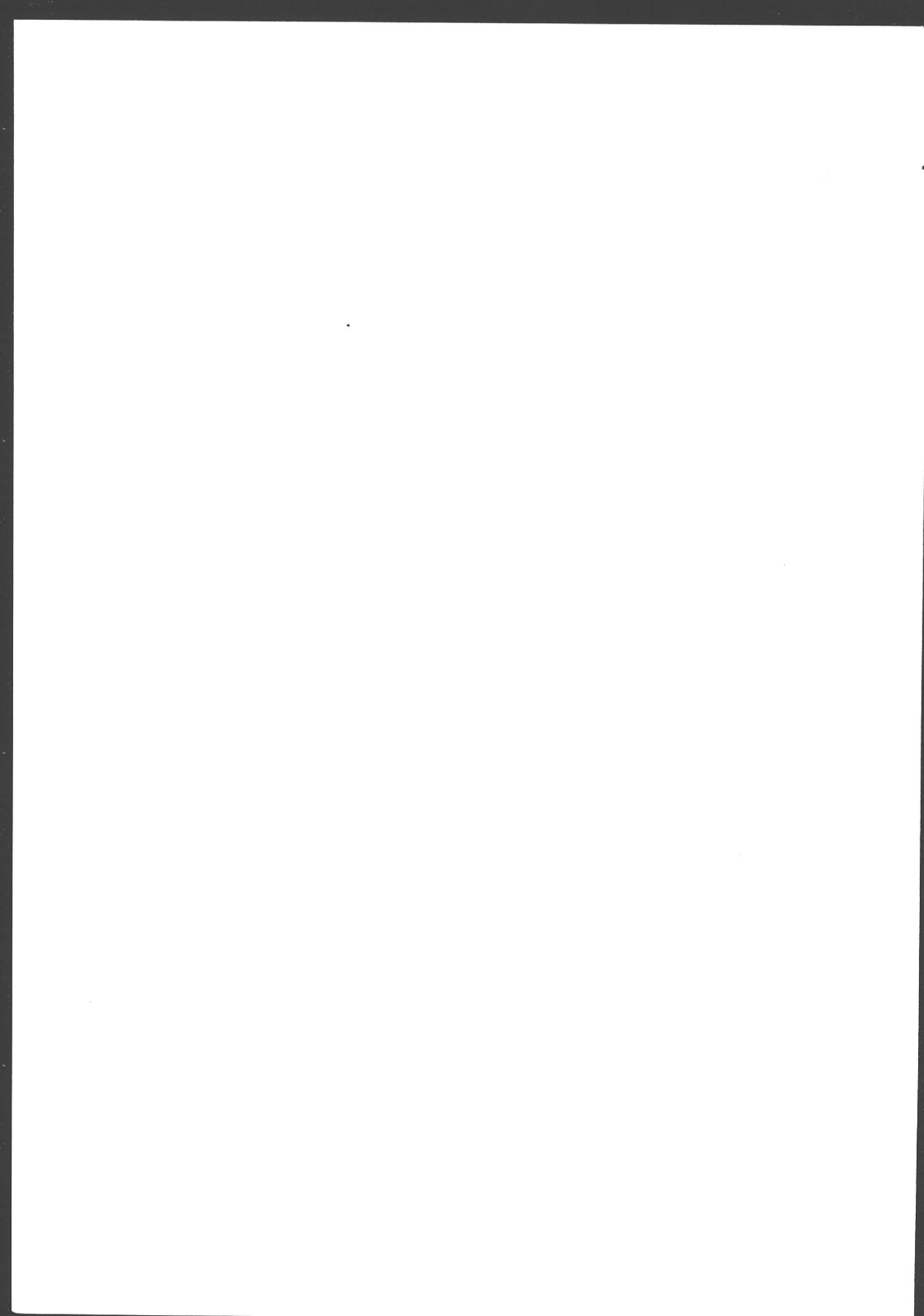


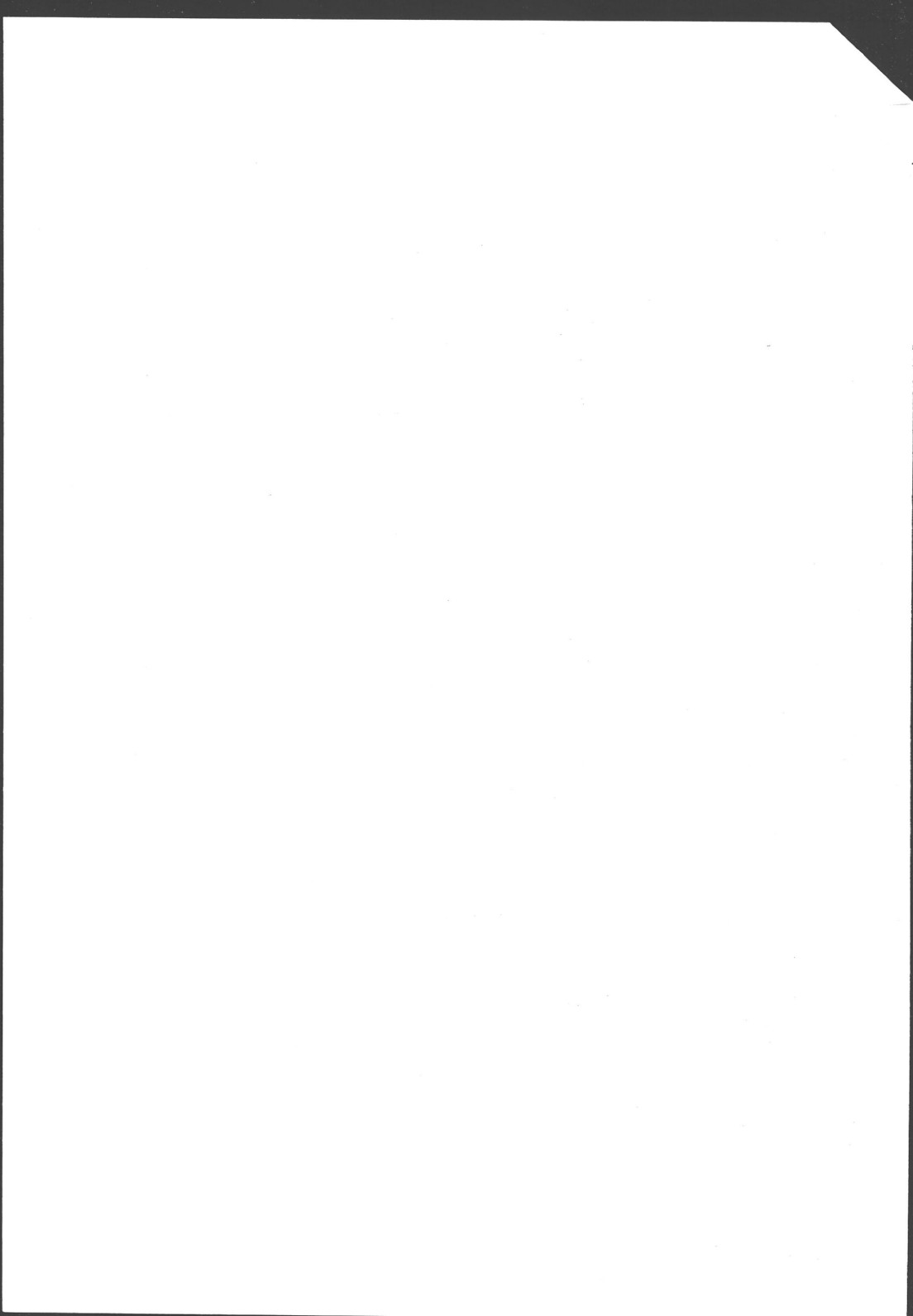


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Direction Générale XXI
Douane et Fiscalité Indirecte



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Cette édition est dédiée à la Présidence française et, comme à l'accoutumée, la dernière page de couverture tente de le rappeler. Mais cela n'est pas la seule raison que nous ayons trouvée pour parler de Marianne. Marianne Thyrring, Attaché douanier (ou Attachée douanière, pour les Belges) à la Représentation permanente danoise, qui, venant d'un plat pays, peut être pardonnée d'avoir imaginé le Luxembourg comme un pays montagneux et non pas simplement vallonné, a été nommée au Cabinet du commissaire danois (ou de la Commissaire danoise, encore pour les Belges). Une autre "amie", Martine Reicherts (ex C1) est, quant à elle, au cabinet du Président. Toutes deux seront responsables des dossiers de la DG XXI. Il ne faut pas oublier non plus le jeune Daniel Calleja, qui est le Juriste chez Santer. Daniel fut, dans les années passées, un ténor de l'équipe TVA au

Service juridique. Au fond, c'est comme s'il y avait plus de compétences fiscales en dehors qu'à l'intérieur du cabinet Monti! Mais pour ce dernier, nous formons tous nos vœux et ne doutons pas que ses membres se mettront rapidement dans le bain grâce aux séminaires intensifs de Peter (comment utiliser le Winlls à des fins fiscales?), Michel (en tant que tel, qu'est-ce qu'un assujetti à cet égard?), Carlos (et la dette douanière?) et Alberto (le statut de San Marin?).

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Dans la rubrique "quoi de neuf", votre éditeur a eu l'exclusivité, il y a peu, d'un entretien informel avec Per Brix Knudsen, qu'il a rencontré à la librairie Smiths. Il se confirme ainsi que Per, Brix ou Knudsen, une des filiales très actives de PBK-International inc. aurait négocié une O.P.A.



What is the title of this famous work of art?

- ♣ The temptation of Monti?
- ◆ Monti and the Europeans?
- ♥ Monti and his advisors?
- ♠?

(offre public d'achat) pour renforcer sa présence sur le terrain de la fraude. Aucun cavalier blanc n'aurait pu parvenir à injecter suffisamment de ressources ni à faire éclater les poison-pills dans la société cible des antifraudistes de la XXI, afin d'empêcher ce qui paraît être la plus

grosse opération de la place au cours de ces dernières années. "L'accord équilibré, qui a été négocié sans faire couler de sang, s'imposa, selon une logique évidente, comme la meilleure solution pragmatique", a déclaré, en substance, l'intéressé. Les fonctionnaires de l'unité A2 ont fait un travail énorme au cours de ces dernières années et nous serons désolés, aussi bien au plan professionnel que personnel, de les voir partir. Mais nous sommes convaincus qu'ils seront d'une grande aide à l'UCLAF et qu'ils nous y ferons de la pub, s'il en était encore besoin! Il est important cependant de ne pas perdre le contact avec les équipes opérationnelles au moment où, plus que jamais, la législation et le contrôle de son application doivent avancer main dans

la main. A cet égard, l'éloignement géographique et le fait que l'ancienne unité A2 se retrouve incorporée dans un plus grand ensemble pourrait amoindrir les avantages des contacts personnels et créer des problèmes. Gageons que ces éléments ont certainement été pris en compte

dans la froide décision de mettre en oeuvre la solution la plus évidemment pragmatique.

ଫରାଡ଼ି ଶିକ୍ଷା

Notre rédacteur en chef doit avouer qu'il n'a pu faire sortir de son ordinateur la voix suave de notre Directeur général accompagnée de gazouillis d'oiseaux, et qu'il a même imprimé sur papier un exemplaire de notre petit frère "The DG": c'est probablement parce qu'il est terriblement démodé¹⁾ et aime voir, d'un coup d'oeil, quelle est la longueur du plaisir ou de l'ennui avant de lire quelque chose. Néanmoins, le son et la couleur, c'est plus "marketing", à défaut d'être plus intéressant et "The DG" a certainement gagné quelques parts de marché qui lui permettront de négocier plus chère la page de pub avec l'hotel Renaissance ou la STIB. Au risque de paraître vieux-jeu, le Comité de rédaction a cependant décidé de ne pas changer le support du XXI info puisqu'une version électronique serait difficile à communiquer au monde extérieur ou impos-

sible à lire au restaurant comme se plaisent à le faire certains anciens membres de notre Comité éditorial. Enfin, il serait fort dommage que l'un des fonctionnaires les plus influents du bâtiment, ne puisse plus le lire au lit, au risque de ne pas s'endormir...pour cause de fou rire!

ଫରାଡ଼ି ଶିକ୍ଷା

Cette édition est une "édition spéciale": c'est la 21^{ème} du XXI info. Nous laisserons aux lecteurs le soin de décider si, compte tenu des contributions que nous avons reçues, elle l'est réellement. L'équipe de rédaction se réjouit aujourd'hui que vous soyez si nombreux à nous faire parvenir spontanément des articles avec, comme conséquence, qu'elle n'a plus à racler les fonds de tiroirs pour remplir les pages. C'est peut-être un signe de maturité lié au fameux chiffre 21 qui, même si on peut voter à 18, reste le véritable âge adulte. Il aura fallu cinq ans et trois mois pour arriver à ce résultat: neuf éditions livrées dans les 21 derniers mois. Ce numéro est aussi le premier à

1) Note du comité de rédaction réuni en huis clos après avoir annoncé au rédacteur en chef que le musée de l'aviation du cinquantenaire faisait un rétrospective sur les développements de l'aéronautique dans la période néo paléolithique en Chine septentrionale: tu m'étonnes qu'il est démodé avec ses bretelles en élastique et ses notes de briefing écrites au porte plume!



quinze, et nos pages se languissent de recevoir les contributions de nos nouveaux collègues... quand ils seront là! Quelle édition verra le nombre grossir jusqu'à 21? Dans ce cas, nos amis norvégiens figureront-ils au rendez-vous après avoir claqué la porte deux fois? Seul l'avenir le dira.

Nous regrettons de ne pas pouvoir présenter un article des Directeurs généraux français, mais le rush de la

fin d'année ne nous a pas permis de leur écrire suffisamment tôt pour leur laisser le temps de préparer un article. Espérons que l'édition de printemps pourra s'honorer de leur contribution. Dans ce numéro figure un article relatif à la réorganisation des services des douanes et de la fiscalité indirecte au Royaume-Uni, qui s'est imposée afin de réduire les dépenses et de gagner en efficacité. L'accent est mis sur la nécessité de travailler sur des concepts tels l'analyse de que, le contrôle global de l'entrepreneur, et l'audit opérationnel. Ce genre de changements n'est jamais sans risque pour les hommes en place. Ce n'est pas agréable de s'entendre dire, en quelque sorte, que ce que vous avez consciencieusement fait pendant des

années n'en valait pas la peine! Vous pourrez aussi lire un article quelque peu provocateur d'une personne que votre rédacteur en chef a eu le plaisir de rencontrer, il y a de nombreuses années, lorsqu'il allait enquêter sur le terrain pour savoir comment taxer les vêtements d'enfants. Il s'agit de Bernard Field, alors responsable du service douanes et fiscalité indirecte de Glasgow, et qui, après une bril-

liante carrière aboutissant au Conseil de Coopération Douanière, nous met en garde contre toute présomption.

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Enfin, que nous apportera cette année nouvelle? Le 11 novembre va-t-il tomber un Samedi ou M. Condon pourra-t-il retenir le temps qui passe? Dans quelle partie de l'organigramme figurera le reliquat de l'unité A2? Comment s'appellera la OI en décembre? Notre missaire aura-t-il ses propres idées de réorganisation? Que fera le Board de la "Tal-

lant review"? La réponse à ces questions, et à toutes celles que nous ne nous posons pas encore, égayera probablement l'austérité de nos travaux techniques au cours des prochains mois. Bonne année et plein de succès à tous. Nous, à l'info, nous essaierons, cinq fois l'an, de vous parler de ce dont chacun aura bien voulu nous entretenir. Le XXI info est à vous.

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Après tout, et compte tenu du bilan de l'année, votre Comité de rédaction est plutôt:



QUI FAIT QUOI?

Customs Valuation

"A cynic knows the price of everything and the value of nothing" (Oscar Wilde)

Some 90 years before its inception, Wilde clearly had the measure of the GATT¹⁾. Customs value is widely taken, since 1980, to revolve around the price of the goods in international trade. That's not the whole story, of course.

The GATT Customs Value Agreement which came into effect in 1980 swept away (at least for those countries which ratified the agreement) a variety of systems then in use for customs value purposes. The new system was meant to bring fairness, neutrality and simplicity to the business of customs value, and to ensure stability in other areas of GATT e.g. negotiations on tariff reductions.

Customs value was anchored on the so-called "transaction value" for the

goods, which in turn was defined as "the price paid or payable for the goods when sold for export to the country of importation". Few phrases in customs law have received greater attention than this one. The Agreement also provides 5 subsidiary methods of customs valuation, down even in the case of the "computed value" to assessment of the manufacturer's cost accounting data.

In total, these subsidiary methods are used for not more than 5% by volume of imports.

The Customs Valuation Agreement is a model of brevity, and its application in practice was considered to be sufficiently important to justify not only the creation of an over-seeing Customs Value Committee in the GATT itself but also a technical committee of the Customs Co-operation Council (formerly the CCC, now the WCO²⁾) to deal with practical mat-

1) General Agreement on Tariffs and Trade

2) World Customs Organisation

ters of interpretation and uniformity in practical cases of application of the Agreement.

14 years on, 44 countries are contracting parties to the Agreement. This means that almost 80% of world trade (i.e. 2,300 billion US \$ in 1993) is handled under the provisions of the Agreement.

In the Community, the Customs Valuation Committee has managed this field of customs activity on the basis of provisions drawn from the Agreement. These are now reflected in the Community Customs Code and implementing provisions. Special Community provisions apply to some things such as royalties and licence fees as well as the simplified procedures for perishable goods. A series of commentaries and conclusions supplement the legal texts. The Committee is circumspect in settling cases which then become, in effect, Community standards. Given the scale involved, it must be realised that a principle (such as an agreement to unconditionally accept for example a 5% early payment discount on all sales), if applied globally within the EC, would in a full year be equivalent to the annual value of several preferential tariff concessions.

The customs valuation rules apply to all declarations for entry to free cir-

ulation. The customs value rules also apply for value-added tax purposes with respect to imports from 3rd countries. Trade statistics also have recourse to these rules.

**** ** * ** ****

The related parties issue is a recurring theme in customs valuation. Related companies have considerable scope for making strategic arrangements, and the field of customs valuation is no exception in this respect. A firm which;

- 1) re-assigns its royalty-earning intellectual property,*
- 2) inserts a new link in its internal distribution chain and*
- 3) grants generous discounts to its EC subsidiary*

can achieve (provided customs finds the case persuasive) considerable duty savings.

Such strategies bring benefits which are equivalent to a GATT-negotiated tariff cut.

There are two separate facts which become highly significant when taken together. The first is that the primary method of customs valuation refers not only to the amounts which figure on an invoice but it also covers all payments made to the seller as a con-



dition of sale of the goods, and, further, includes a range of specific payments, particularly royalties, licence fees and subsequent proceeds from the sale of the goods. The second element is that almost 60% of international trade takes place between related parties.

The valuation rules have quite specific requirements regarding examination of sales between related parties - there is a burden of proof to show that the relationship does not influence the price. Payments between related companies (transfer pricing, in other words) automatically require attention and there is a new awareness of a need to focus attention on this area. The importance of effective

controls including audit of accounts becomes evident in this environment. In other words, successful customs valuation practise in this sector requires a cash flow analysis approach to payments between related parties.

Apart from citing the OECD texts on transfer pricing guidelines for multinational enterprises, the signatories to the Customs Value Agreement have each separately developed approaches to this issue. These approaches can differ.

** * * * *

This year brings significant new events concerning customs value. Firstly, as of 1 January 1995, a new provision (a new article 181a of the

implementing provisions) clarifies the question of burden of proof.

Secondly, the Customs Valuation Agreement re-appears as an integral part of the Uruguay Round package. Post-Uruguay Round, all countries who wish to be members of the WTO must, unlike in the past, become parties to all the Codes and Agreements. This means that the number of signatories to the Agreement will increase from 44 to about 120 countries in the period 1995/96.

This is a notable contribution at international level to stability and predictability in valuation practises. The effects should be beneficial for EC exporters. The two international fora (WCO Technical Committee and WTO Committee) are likely to see greater emphasis on their respective roles. Demands by developing countries for training and technical assistance to ensure successful application of the Agreement have already increased.

Thirdly, as explained above, the transaction value approach is the cornerstone of customs valuation and the EC is quite liberal on what qualifies in this respect. A need to bring a measure of rationality into existing rules has involved B3 in an extensive

campaign to bring to fruition a sensible amendment to Article 147 of the Customs Code implementing provisions. A defining provision on the "sale for export" concept should appear in mid-year. This proposal which Mr. Vaulont has put through in the teeth of formidable and trenchant opposition will bring EC and US practise much closer together with respect to this fundamental idea and provides a basis on which Community exporters can expect to seek benefit in the form of equivalent valuation practise with our major trading partners.

The discussions and negotiations which were part of this exercise have shown that "a level playing field" for Community importers and exporters cannot be guaranteed simply by reviewing laws which other signatories have notified to the GATT.

The Customs Code Committee will continue to deal with the question of a uniform application of customs value rules in the largest importing unit in the world (accounting for one-third of all world trade covered by the Agreement). The new Member States who have played a significant role in the Customs Co-operation Council, will bring their valuable expertise in the field of customs value to the Community table.

Customs: A view from the Legal Service

In February 1994, when I was working for H.M. Customs & Excise in London, I was asked to take on the role of providing legal service to DG XXI in relation to Customs matters - a function traditionally split between two lawyers in the Internal Market and Customs team of the Legal Service. It provided me with an opportunity to reacquaint myself with the Community Customs Code, an acquaintance which had originally commenced in the mid-80's when the Code was in its period of gestation.

Long after I had forgotten many of the details of the briefing given to me by my predecessor on the make up of DG XXI, two messages stood out clearly: firstly, the strong working relationship which exists between DG XXI and the Legal Service based on a mutual understanding and respect of the roles played by the other in interpreting and applying customs law in the context of Community Jurisprudence; secondly the rapport which has existed at a personal level between the Services. That rapport has undoubtedly assisted in the creation of an open and relaxed exchange of views.

Looking ahead, it can be expected that Community Customs legislation will be the subject of more detailed

scrutiny, certainly in the national Courts and possibly in the Court of Justice. Although Customs legislation was instituted at an earlier stage, therefore has a longer "pedigree" than many other Community subjects, and has been the subject of many cases, the initiative represented by the Community Customs Code will serve to focus greater attention on its provisions. In combining the many disparate elements of Customs legislation, the Code has rendered this legislation for more user friendly and more intelligible to economic operators generally. However, despite all the work done to ensure that the Code is as flawless as possible there will inevitably be questions about the inter relationship of these provisions. That such challenges should be made to the accepted interpretation of Customs legislation is rightly and properly part of the rule of law - a part of the greater understanding of Customs legislation by the citizen and economic operator.

Appropriately, the Code has created a two tier appeals procedure to challenge decisions of Customs authorities which affect a person directly and individually.

Although a number of Member States have elected to use their ordinary ci-

vil Courts as the forum for hearing second tier appeals, others have elected or propose to use their tribunal system to hear those cases. This cheaper, faster and more informal system has existed in the United Kingdom in relation to VAT since its inception in 1973.

The United Kingdom has now harnessed the VAT tribunal system for the hearing of Customs appeals. A number of firms of solicitors and accountants, keen to develop relatively unexplored legal areas have been advising clients of the opportunities available to them under the new appeals procedure introduced in the United Kingdom on 1st January this year. History demonstrates that these tribunals have not been backward in seeking preliminary rulings from the Court of Justice.

Moreover a leaf through the index of any textbook on Community Customs law reveals that Germany has been the most fertile source of Article 177 references to the European Court on Customs matters. This is not surprising given the existence of a Court which is dedicated to the adjudication, inter alia, of Customs matters, namely the Finanzgericht.

In the past Community Jurisprudential attention has focused on charges having equivalent effect to a customs duty, discriminatory taxation of non-domestic products by Member States

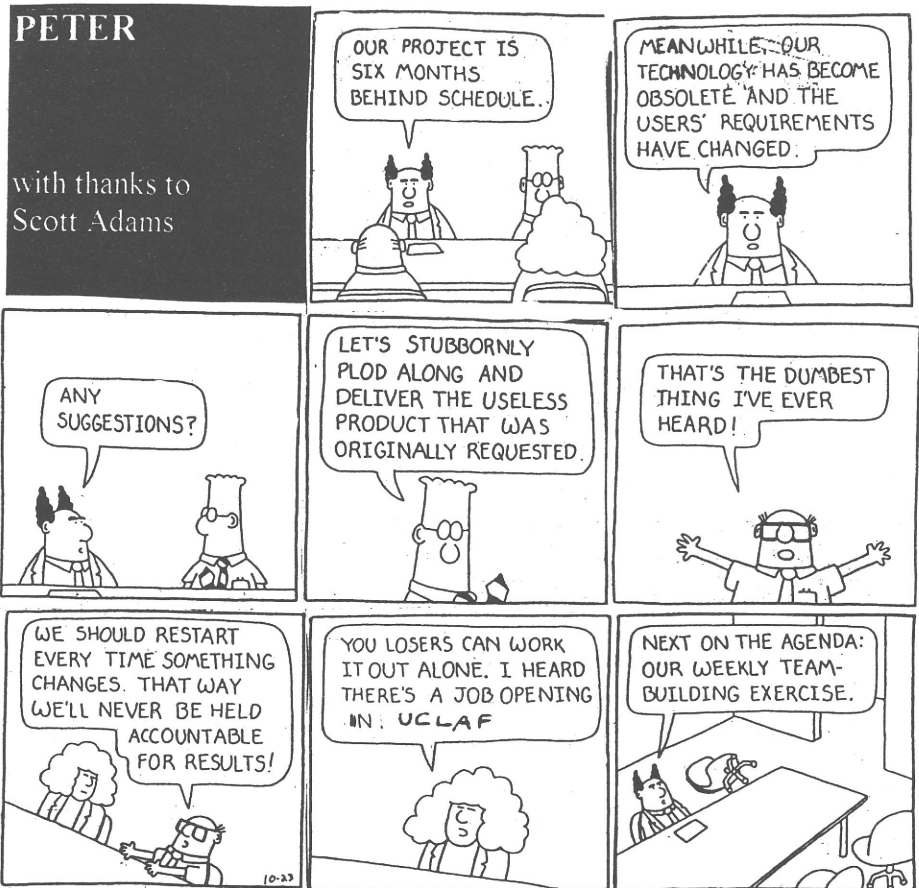
and, of course, on tariff classification matters. However as the European Union continues to develop its links with Eastern Europe and the rest of the world by means of trade measures, there is reason to believe that Customs Jurisprudence may tend to focus on the system concerning the grant of tariff concessions, administrative co-operation and rules of origin. The recent judgment of the Court of Justice in Case 432/92 may be seen as an illustration of such a tendency. In that case the Court held that Member States were precluded from recognising and accepting certificates of origin from any authorities in Cyprus other than the competent authorities of the Government of Cyprus. In the earlier Case 12/92 the Court pronounced on the implications of the failure by a third country customs authority to fulfil its obligations in relation to EUR 1 certificates.

Equally, jurisprudential attention may focus on the nuts and bolts of the Customs Legal System. Article 177 cases concerning the decisions by Member States to call for duty following meetings of the Customs Code Committee (Remission: Recovery) have tended to concentrate on procedural matters and on the question of the legitimate expectation of the debtor. Interesting cases may yet arise on the creation of the customs debt itself.

In conclusion I look forward to maintaining and improving the close coordination which has existed between

the Legal Service and DG XXI, until I return to the UK Government Legal Service.

David McINTYRE - Legal Service



ACTUALITES

"Dual use" goods

On 1 March 1995 a new Regulation comes into force dealing with a common system for issuing export licences for what are variously called "strategic" goods or "dual use" goods. They are goods which, in addition to their normal civilian peaceful use, capable of being given a military use and thus their export may be held to effect the security of the Member States. Therefore the Member States retain competence under Article 223 of the Treaty to restrict and control trade in them. A long time ago, it seems now, it was realised that this right of control could be put at risk with the abolition of internal frontier controls on 1 January 1993 as, even if the Member States could wish to restrict the movements of these goods within the Community in theory, they would not have the physical means of control.

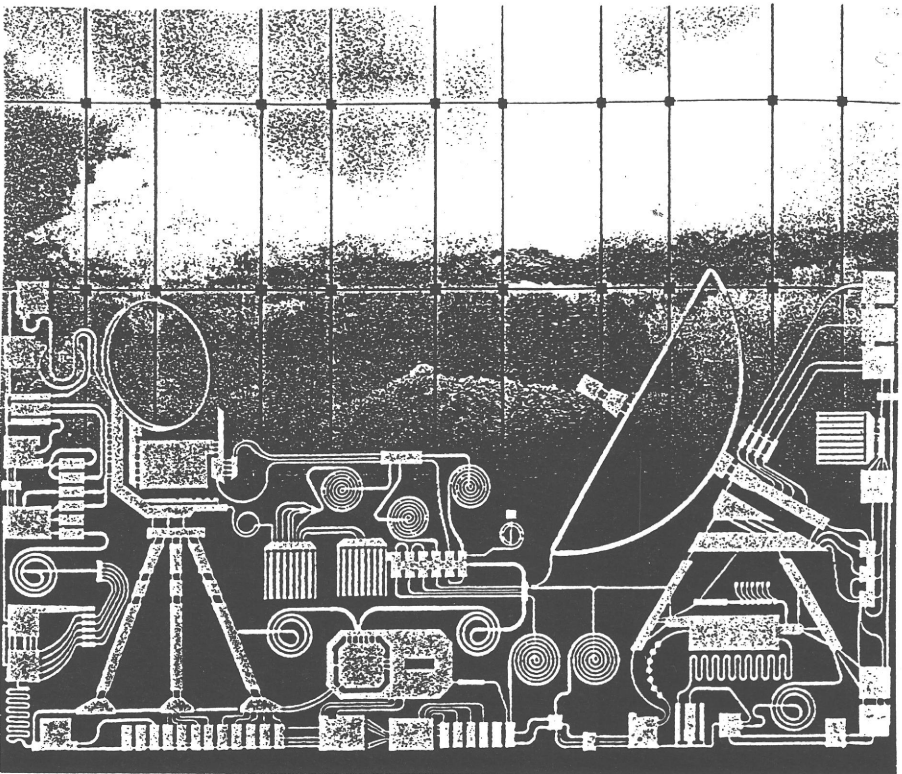
There was the risk with the abolition of internal frontiers in January 1993 that unscrupulous traders could have evaded the national restrictions by legitimately moving the goods liable to export prohibitions to another Member State where similar export

restrictions did not apply to these particular goods or where controls were perceived to be weaker. To try and restrict the internal movement of these goods in the internal market was against the spirit and intentions of the founders of the market. So DG III, which was then concerned with the internal market and industry, and DG XXI set out to make a reality out of the internal market in this area so that no restrictions need apply in respect of internal trade in these goods.

The Commission proposed a common regime of export licensing where all the Member States had to submit the export of a common agreed list of "dual-use" goods to export licensing. The Regulation setting up such a system was supposed to be adopted before the borders fell, but after much wrangling and mutual suspicion the Council only adopted it on 22 December 1994. At some of the meetings of the Council one had the impression of trying to swim backwards through treacle, as each "solution" generated three and a half new questions to be analysed, dissected, subjected to political theory and solved

with three new etc.. For example the Member States did not want the Commission involved in fixing what products were to be listed as they regard this as falling within their competence and outside that of the European Community. Actually all the products were already listed in various places already and in the end they needed the Commission's help in

working out the tariff headings and allocating Taric numbers. Thus in parallel to the Regulation a Decision of the Member States was adopted by the Member States as a Joint action. The two will be published in the same Official Journal and refer to each other. In the end the decision still has no Taric codes, because the Council thought that to put them in



all languages would hold up adoption yet again, the result is that now it is going to be a legal tangle to get Taric numbers allocated and the system is going to be a lot less controllable because of that.

DG XXI has no direct operational responsibilities in respect of the day to day application of the new system, although it will make use of the Regulation on mutual assistance which does still come under our responsibility! The responsible DG(s), now that the system has been adopted are I and IA. As far as DG XXI is concerned the original work was done by Richard Condon and Marie-Claude Blin, who remained responsible in DG XXI even when DG III took over the leadership of the project from them. Dieter Blum did sterling work on the Taric aspects, taking over from Jan Foltmar who had already done most of the work on tariff classification. Thanks also to Charlotte Pricoupenko on the mutual assistance side, even if Gerald Spain has now taken over in that area. A special word of thanks from the author to Jean-Luc Delcourt for designing the export licence set of forms; this was his first ever commission for the design of a form and it had to

done quickly with a Committee that had fifteen different ideas on any point.

And now for a brief description of the monster that has been born - Council Regulation (EC) No 1334/94. The export or re-export of the dual use goods listed in Annexe 1 of the Decision is subject to the production of an export licence when the customs declaration is made. The exporter has to apply for a licence in the Member State in which he is established. That Member State has to consult other Member States if the goods concerned are located there. Once a licence is issued it is valid in any of the Member States. Although to take account of susceptibilities the customs authorities have the power to hold up export declarations for up to ten days, if they suspect that the Member State who issued the licence wouldn't have done so - if they knew then what customs know now. Even if the licence is not cancelled as a result of this, the Member State concerned can still refuse to let the goods leave via their port and can hand the goods back to the putative exporter with his unused licence with a steely smile; suggesting he tries elsewhere.

Tony GRIFFITHS B-3



Changer le présent pour améliorer l'avenir

MANAGING OUR FUTURE

L'examen des dépenses de HMC&E

Comme vous le savez sûrement, l'Administration britannique des Douanes et des Contributions indirectes (Her Majesties Customs & Excise) est responsable de la gestion des douanes, des droits d'accise et de la TVA, ainsi que de l'application des interdictions et des restrictions à l'importation et à l'exportation. Elle est l'une des plus anciennes administrations du pays et est fière de sa longue histoire au service du gouvernement. Mais cela ne signifie pas que nous sommes fermés au besoin du changement. Les douanes, en fait, commencent maintenant à mettre en oeuvre ce qui est peut-être le programme de changement le plus important de notre histoire, en réponse à l'évolution du milieu dans lequel nous agissons. Le gouvernement central a exercé une pression en vue d'une plus grande valeur de l'argent de la machine gouvernementale, ainsi qu'une meilleure prise de conscience de la nécessité de faciliter le commerce afin d'améliorer la compétitivité globale des entreprises britanniques.

Nous devons être sûrs que notre administration est prête à entrer dans le XXI^{ème} siècle: l'immobilité n'est pas une option.

L'examen fondamental des dépenses - une initiative gouvernementale

En 1993, le ministre des Finances (The Treasury) a lancé une série d'examen fondamentaux des dépenses (FER) dans tout Whitehall¹⁾. Chaque ministère effectue un examen approfondi de tous les domaines des dépenses, en partie pour chercher comment réduire les coûts ainsi que pour examiner de façon critique les objectifs et activités existants. Les Douanes et Contributions indirectes ont effectué la plupart de leurs examens au cours de 1994 et, après accord avec les ministres, mettent maintenant en oeuvre leurs résultats. Les différentes équipes ont révisé les différents secteurs d'activité des Douanes, à savoir les Recettes britanniques, les Recettes communautaires, les interdictions et restrictions et les statistiques du commerce - ainsi que les services de soutien, à sa-

1) équivalent en Belgique, à la rue de la Loi

voir le personnel, la gestion financière, l'organisation et la structure. Les changements sont mis en oeuvre par différents chefs de projet dans les différentes disciplines, avec une Unité centrale de gestion du changement à Londres fournissant une coordination pour l'ensemble du programme de changement de l'Administration.

Un regard fondamental sur nos méthodes commerciales

Notre Directeur Général (Chairman of the Board) Mme Valerie Strachan a fixé le principe directeur qui stipule que les résultats des FER doivent rendre les Douanes plus efficaces, plus compétentes et plus à même de fournir un service de qualité à ses clients, c'est-à-dire le gouvernement et l'Union européenne, au nom desquels nous percevons des taxes et appliquons des restrictions, ainsi que le monde des affaires et les voyageurs avec qui nous entrons en contact au cours de notre tâche. Nous devons être sûrs que toutes nos activités sont correctement ciblées et appropriées aux besoins du gouvernement et des contribuables, que nous fournissons la meilleure valeur pour l'argent en utilisant les ressources à leur efficacité optimale et que les charges imposées aux entreprises sont minimisées.

Thèmes principaux

Le processus de révision nous a permis de jeter un regard fondamental

sur tous les aspects de notre tâche, sur la manière et le pourquoi de ce que nous faisons. Nous avons découvert beaucoup de choses dont nous pouvons être fiers mais aussi des domaines où nous pouvons nous améliorer. Chaque secteur commercial et des services doit faire des modifications spécifiques mais nous avons trouvé un certain nombre de thèmes qui couvrent tous les secteurs examinés:

- La création d'une plus grande clarté et d'un meilleur sens au niveau de nos objectifs, qui doivent être plus spécifiques
- L'affectation des ressources selon le risque au sein des activités existantes et entre celles-ci
- L'investissement en fonction du retour optimal
- L'amélioration du professionnalisme de notre personnel
- La correspondance entre les actions et les objectifs
- L'augmentation de la délégation, de l'habilitation et du choix local
- L'amélioration des systèmes d'information et des mesures de la performance
- La considération et l'évaluation des commerçants comme des entités uniques pour tous les domaines de notre activité (par exemple

The old Customs Directorate has been split up and the work shared out to the "Customs Policy" Directorate, "Operations Prevention" and "Operations Compliance" Directorates.

The Customs Policy Directorate consists of:

- **Customs Policy Central Unit-** staffing, administration, policy and planning;
- **Anti-Smuggling Policy Division-** legislation, policy and strategy, duty free shopping and EU "third pillar" work;
- **Freight Policy Division-** Valuation, preference, quotas, anti-dumping, exports, transit, warehousing, inward and outward processing and tariff policy;
- **International Policy Division-** EU, DGXXI, international relations and assistance
- **Prohibitions and restrictions Division-** Import and export prohibitions etc.

TVA, douanes) plutôt que séparément selon nos propres entreprises individuelles

L'accroissement de la capacité de concurrence des commerçants à l'intérieur du Royaume-Uni et sur marchés mondiaux

- *L'augmentation de l'utilisation de la facturation et les relations acheteur/fournisseur*

Comment nous pouvons améliorer notre utilisation des ressources

En posant ces thèmes au centre de l'administration, nous croyons que nous fournirons une plus grande valeur à l'argent et un meilleur service

à nos clients. Les décisions relatives aux ressources, comme les modèles d'octroi de personnel et les programmes de travail, seront prises en conformité avec une analyse des risques dans une région géographique ou dans un secteur en particulier. Par exemple, le personnel de TVA gaspille trop de temps à rechercher les insuffisances de paiement parmi les petits commerçants à faible risque. La nouvelle approche de la conformité se concentrera, plutôt que sur l'identification des insuffisances de paiement, sur l'aide à apporter aux commerçants afin qu'ils évitent les erreurs en premier lieu - via un plus grand effort d'éducation de notre part - et en estimant l'effort de

contrôle en fonction du risque. Et au lieu d'effectuer des évaluations du risque distinctes à propos du même négociant pour la TVA et autres taxes, comme c'est le cas actuellement, un système unique d'évaluation du risque sera établi pour couvrir 'l'ensemble du négociant' pour la TVA, les contributions indirectes, les statistiques et les douanes intérieures. Dans tous les secteurs commerciaux, le travail de routine qui n'ajoute pas de valeur à nos efforts visant à réaliser nos objectifs primordiaux sera interrompu ou attribué à du personnel moins spécialisé.

Augmentation du professionnalisme

Ces initiatives complètent les grands changements culturels qui s'opèrent déjà dans l'administration, changements qui visent à réduire l'accent sur la hiérarchie et à autoriser le personnel à contrôler davantage son travail quotidien. C'est le personnel d'exploitation en première ligne qui est le plus à même de comprendre les besoins des clients. En augmentant ses niveaux de compétence et sa responsabilité personnelle, tout en maintenant également une structure d'appui claire, nous croyons que la

satisfaction professionnelle augmentera, de même que la qualité du service.

Un département plus souple et plus sain

La mise en oeuvre des recommandations nous permettra de réduire de 16% nos besoins en personnel au cours des cinq années à venir, tout en maintenant au moins, voire même en améliorant, tous les niveaux d'efficacité. Le processus de restructuration est soigneusement géré par le centre et nous croyons que nous pourrons éviter les licenciements obligatoires par le biais d'un programme de retraite anticipée et de recyclage.

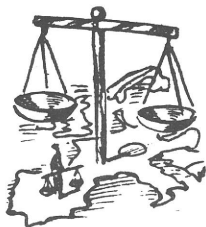
De meilleurs résultats pour nos actionnaires

L'ensemble des changements affectera tous les aspects de notre tâche. Nous croyons que l'effet combiné des changements techniques au niveau des procédures, d'une part, et des grands changements culturels quant au mode de fonctionnement du personnel, d'autre part, sera bénéfique à la fois pour nos clients et pour le personnel qui reste¹⁾.

Karen DI LORENZO

HM Customs & Excise

1) Mais voir aussi page 27



A LA COUR

Gare aux Cadeaux

Parfois, les juges de la Cour de Justice rendent des arrêts qui plongent les fonctionnaires de la DG XXI (et les acheteu(r) (se)s de vente par correspondance) dans une profonde perplexité.

Les faits sont les suivants: la Cour a été saisie, par un Tribunal britannique, d'une question préjudicielle portant sur le sort à réserver, au regard de la TVA, au cadeau qui est envoyé par une entreprise de vente par correspondance à une cliente lorsque cette dernière soit commande un article soit introduit auprès de ladite entreprise une amie qui fait, elle, une commande.

Avant même d'entrer dans le vif du sujet, force est de relever que les questions, longues et précises, n'envisagent que le cas de "la cliente". Les hommes n'achètent-ils pas par correspondance ou le Tribunal britannique ne voulait-il qu'une réponse pour les clients de sexe féminin? Un juriste éminent se devra de résoudre cette intéressante question avant d'étendre les conséquences de l'arrêt aux messieurs comme je l'ai fait pré-

somptueusement dans la première ligne de cet exposé.

Dans cette affaire, l'administration britannique voulait percevoir la TVA au stade de la vente par correspondance sur la valeur du bien acheté augmentée du prix de vente (réel ou estimé) de l'objet offert en cadeau.

La Commission avait proposé à la Cour une interprétation beaucoup plus conforme à la 6^{ème} directive. Lorsqu'un cadeau est offert, en surplus de l'objet commandé par correspondance, la base imposable de l'opération de vente est uniquement le prix versé pour l'objet en vertu de l'article 11 de la 6^{ème} directive et la valeur du cadeau ne devrait pas être taxée. Toutefois, il y aura lieu de ré-examiner, au stade antérieur, la taxation dans le chef de l'entreprise si le cadeau a fait l'objet d'une déduction et s'il n'est pas de faible valeur (10 livres au Royaume-Uni, 500 francs en Belgique)

L'avocat général, suivi comme un seul "homme" par la Cour, a balayé cette construction juridique selon la

régle en vertu de laquelle "à quoi bon faire simple quand on peut faire compliqué". Il a considéré que le cadeau devait être taxé au stade de la vente par correspondance parce qu'il constitue la contrepartie d'une prestation de services rendue par la cliente.

De quelle prestation de services s'agit-il me demanderez-vous? Et bien, en présentant une amie, vous avez rendu un service à la société de vente par correspondance (vous exercez, aux yeux de nos juges, une activité taxable ayant un caractère de permanence au sens de l'article 2 de la 6^{ème} directive). Soit, me concéderez-vous (bien que vous ayez du mal à percevoir dans cet acte de présentation la réalisation d'une opération taxable) mais si je ne présente que moi-même? Et bien, vous êtes également un prestataire de services car implicitement vous avez accepté que la société de vente par correspondance inscrive votre nom dans sa liste de clientes, liste qu'elle vendra sans vergogne à d'autres entreprises.

La conséquence logique qu'il faudrait tirer de cet étonnant arrêt rendu par la Cour de Justice en date du

2 juin 1994 dans l'affaire C-33/93 (EMPIRE STORES Ltd) est lorsqu'on effectue un achat et qu'on reçoit un cadeau en surplus, on devient un prestataire de services et donc que l'on doit s'assujettir à la TVA.

A l'aube du printemps, je vous conseille, mesdames, avant d'acheter la ravissante robe décolletée qui vous fait craquer dans le catalogue des Trois Suisses ou de la Redoute et de profiter de l'offre de cadeaux, liée à votre commande, d'un appareil électroménager, d'un sac ou d'un foulard, de vous rendre au bureau de TVA le plus proche de votre domicile et d'y remplir toutes les formalités d'assujettissement à la TVA afin de pouvoir acquitter la TVA sur le montant du cadeau.

En terminant ce bulletin d'information sur la jurisprudence de la Cour, je désirerais applaudir à la nomination des deux premières juges Mmes Pernilla Lindh (suédoise) et Virpi Tiili (finlandaise), nommées auprès du Tribunal de 1^{ère} Instance. Sans doute, pour certains actes de la vie quotidienne, auront-elles une autre vision que leurs collègues masculins.



POST BOX 21



Dear Ed (or whatever your real name is)

Sleaze, slander and libel! Your rag really has gone too far.

First the "Bill" incident (why he didn't sue, I shall never know). Now the "Club" calumny.

The Club never meets in Brussels. It looks for cold, forbidding places, like Kolding (and Cannes, and Florence) for its secretive and exclusive meetings. Brussels can only welcome its poor and distant relation, the Customs Policy Committee.

This Committee met, following Kolding rules, at 9 o'clock on a grey November morning, and worked through (yes, worked) until closing time (of the Borschette, that is, not the local hostelryes).

Why, then, its later start the next day? Such was the spirit of cooperation, the climate of consensus, and the momentum of the meeting, that we realised after the first day that business could easily be polished off in the course of the next morning. (Modesty of course prevents me from paying tribute to the Chairman's presidential skills...).

Rather than demonstrate too ready an affection for Parkinson's Law, you should be lauding such outstanding public service. Can we expect a retraction in the next issue? Or do I need to loose on "21 Info" a pack of slaving customs supremos, enraged by the suggestion that they don't wake up till 9.30

Yours indignantly

Peter WILMOTT



ED (this is our real name): Thanks Peter for not taking our chuckle at the DGs themselves too seriously! What are the views of our readers on this regime of 9 o'clock starts, sleepy delegates, late delegates, repetitive delegates, getting all the documents out in time, delegates who still haven't read them, automatically cancelled meetings, getting replies on time from Member States in order to prepare meetings adequately or to avoid having to call meetings, etc. etc.? A lot of people are moaning in the corridors, what about writing down these moans, even under a pseudonym, so that the powers that be can take them into account? Otherwise presumably even the moaners are really quite content and just like moaning! Write and we will publish a synopsis of any replies.

Dear Editor:

I am one of the happy readers of "The Economist". Being low on the list of 37 readers it means you get old news (a delay of one to three months is normal).

I want to read "The Economist" because I think it is relevant to my work. To make good proposals and take good decisions you need up-to-date, correct, reliable and relevant information.

I have given up receiving from the Commission a daily newspaper. When it arrives with a delay of two to four weeks⁽¹⁾, at least for me, it has lost interest.

I am not so naive to ask for a personal copy, and I know that we can do much ourselves, to see to that the magazine or newspaper is circulated without unnecessary delays. On the other hand it should be possible for the administration to buy more than one copy of each magazine and newspaper. Fewer names on each circulation list should make the circulation more quicker.

If one was extremely ambitious, it would be possible to imagine a DG XXI Information Center where all relevant customs and tax literature was accessible. Relevant customs and tax articles could be collected and regular lists of the titles could be published, using the information exchange facilities on our computers. They could even be categorised so every individual could avoid to look through everything on the list. It does not have to be one central service reading everything. Responsibility for different magazines and newspapers could be delegated to selected officials, who then would have to collect the relevant material. "What a service !". But until that happens it would be great, if we could just reduce the number of names on the circulation lists, so reducing the all to long waiting time.

Yours Sincerely



Peter LINDVALD NIELSEN DG XXI C2

(1) Ed: Which daily paper comes around that quickly? This is a real problem and we know that in practice many people don't read the papers or magazines, they just cross off their names. Any reactions?

DANS LA PRESSE



De Streekkrant Overijse-Tervuren 1 december 1994

■ **Douanier Yeltsin :** Yeltsin bevestigde bij een bezoek aan de Estlands/Russische grenspost van Pechora dat hij nooit een vierkante centimeter Russisch grondgebied zou opgeven. Hij bevestigde zijn uitspraak door even de pet op te zetten van de douaniers. De grens tussen beide landen moet voor de Russen ongewijzigd blijven. De grenzen tussen landen worden de laatste tijd te veel in vraag gesteld. Zeker in Oost-Europa. We moeten beseffen dat de Europeanen nog een donkere tijd kunnen tegemoetgaan.



Reuter

Yeltsin confirms while on a visit to the Estonian/Russian Border post of Pechora that he will never give up a square inch of Russian territory. He underlined his remarks by donning a customs officer's hat. The Russians feel that the border between the two countries must remain unchanged. Recently the question of border adjustments have come up too often. Certainly in Eastern Europe. We must be aware that Europeans are still facing a threatening future.

Burden of VAT rules 'outweighs advantages of customs-free trade'

FINANCIAL TIMES MONDAY JANUARY 2 1995

By Jim Kelly,
Accountancy Correspondent

More than 40 per cent of UK businesses think the burden of meeting single European mar-

ket value added tax regulations outweighs the advantages of customs-free trade.

A survey published yesterday by KPMG Peat Marwick, the accountancy firm, sought the views of 400 businesses



An Rabhchán means "The Alarm Signal" and is the Journal of the Irish Revenue Commissioners

Commissioner Dermot Quigley, also praising the excellent staff cooperation in recent and ongoing changes, says, "further progress can be made by advancing the all important Customer Services approach throughout Revenue. Progressing various collection initiatives, including local collection, are priorities. We must continue to input our views within the EU framework, both on the Customs and Taxes sides, on major items affecting us. In this regard we are receiving great cooperation from the EU Commission Departments dealing with Customs and Indirect Taxes, led by Mr. Peter Wilmott. While this period of major change is imposing heavy demands on the organisation, it is also presenting us with great opportunities for further innovation and progress".

which have to deal with new tax rules introduced two years ago.

Before the single market, VAT was paid on imports at the point of entry. Now large companies have to report monthly on imports to the Customs and Excise Department.

Exports have continued to be zero-rated for VAT, but businesses have to provide a quarterly report summarising the value of sales to each VAT-registered purchaser in the EU.

In spite of two years of using the new system, the survey found that 56 per cent of businesses felt the new reporting requirements were too onerous. Large businesses found them most onerous.

About a third of businesses engage in chain transactions in which goods are sold to an intermediary while delivery is direct to the final customer. The rules were simplified for such cases in December 1992, but 44 per cent of the businesses questioned said this had made little difference.

Nearly a quarter of businesses said the new system had made deliveries to EU customers faster and 14 per cent said they were now slower. Nearly 40 per cent thought a single European currency would benefit them. Mr George Michie, a partner at KPMG Tax Advisers, found the results "faintly encouraging" but said that "fundamental problems" existed. He called for simplification. Reporting requirements on imports were too complex and should be reformed. Businesses involved in complex chain transactions should be relieved of some burdens of compliance.

Exercised over cuts in Customs and Excise

From Mr Mike King.

Sir, Your article, "Reforms of Customs work announced" (December 1), reports Mrs Valerie Strachan, chairman of Customs and Excise, as promising that "there are not going to be any customs-free ports or airports". If she means what she says, it will be a welcome development.

Only recently (November 25), in a written answer to a parliamentary question, Mr David Heathcoat Amory, the paymaster-general, listed six airports which receive scheduled flights from abroad and currently do not have full-time customs staff. The cuts of 550 anti-smuggling staff announced this week will add to this list.

At these airports, instead of being met by customs officers, incoming passengers simply find a notice next to a telephone which they are asked to use if they have anything to declare.

I suspect that smugglers of drugs, firearms or pornography are unlikely to use this "more efficient" service.

Mike King,
*assistant secretary,
NUCPS national officer for
Customs and Excise,
124-130 Southwark Street,
London,
SE1 0TU*

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CROATIA'S EMBARGO BUSTERS

Despite an international arms embargo, Croatia has managed to build up its air force, mainly with ex-Soviet hardware such as these Mikoyan MiG-21s and a range of Mil helicopters.

UK NEWS DIGEST

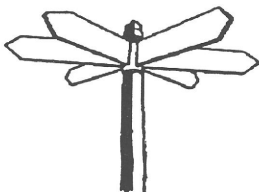
EU tax demand may push up cost of betting

Betting on races such as the Prix de L'Arc de Triomphe could become more expensive if a new European Union draft directive becomes law. The proposal attached to an directive on farming is designed to raise more money for the European bloodstock industry. But it would mean that bets on races in one EU state would incur the tax imposed by the country in which the race was run.

A UK bookmaker would have to pay the 5 per cent French levy for a bet on a French race rather than the UK levy of just over 1 per cent. In the Irish Republic, where there is no levy on off-course betting, the proposal would have a more general effect. More than 80 per cent of all Irish bets are placed on UK races and would attract the British rate of tax.

Mr Tom Kelly, director-general of the UK's Betting Offices Licensees Association, visited Brussels yesterday to protest against the recently changed text of the farming directive. He said it was wrong to introduce a substantial tax change through an agricultural directive and believed the plan breached subsidiarity rules. Horse racing was supposed to be one of the EU industries allowed to set rules at national level. British bookmakers say their French counterparts can more readily afford a 5 per cent levy because their overheads are lower. Unlike British bookmakers, they are allowed to trade in bars and cafés.

"ENTRE NOUS"



Nous souhaitons la bienvenue aux collègues qui sont entrés en fonction depuis le dernier XXInfo:

fonctionnaires:

<i>Kris DE JONGH</i>	<i>BE</i>	<i>A-1</i>
<i>Spiro HABASCH</i>	<i>DE</i>	<i>C-4</i>
<i>Joaquim MARQUES</i>	<i>PT</i>	<i>B-6</i>
<i>Jorge PINHEIRO DE JESUS</i>	<i>PT</i>	<i>B-1</i>
<i>Vicky VAN LANDEGHEM</i>	<i>BE</i>	<i>SEC</i>

experts nationaux détachés:

<i>Kurt BUNGARTZ</i>	<i>DE</i>	<i>A-3</i>
<i>Niamh CARMODY</i>	<i>IRL</i>	<i>02</i>

agents auxiliaires:

<i>Marie SEREN</i>	<i>UK</i>	<i>B-5</i>
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agents temporaires:

<i>Holger KREMPA</i>	<i>DE</i>	<i>B-1</i>
<i>Richard STONE</i>	<i>UK</i>	<i>SAMCOMM</i>
<i>Peter THEUNISSEN</i>	<i>NL</i>	<i>C-1</i>

mouvements à l'intérieur de DG XXI

Michael COWAN	auxiliaire	→ END
Iris DAHLKE	END	→ auxiliaire
Carmen MARTIN ROMERO	prestataire	→ auxiliaire
Petra NAWROTH	intérimaire	→ auxiliaire
Georgios SPANAKAKIS	temp	→ auxiliaire

Nous disons au revoir à:fonctionnaires:

José PUIG VARA	ES	→ DG I
Marie VARDAKI	GR	→ DG IX

auxiliaires:

Marina PEEREMANS	BE
------------------	----

experts nationaux détachés:

Paolo DI ROMA	IT
Jim JARVIE	UK

et aussi bienvenue aux stagiaires:

Tibor BIRO*	hongrois	B-4
Virginia DIEGO RODRIGUEZ	espagnole	B-1
Dorothee ENSKOG	suédoise	TF
Olivier FABRE	français	0-1
Seija Sirkka-Liisa HEINO	finlandaise	B-3
Maria-José IZURIETA	argentine	A-3
Simon KENYON	britannique	B-2
Leif KRAFFT	suédois	C
Zaiga LIEPINA	lettone	A-3
Dorothee MONTECCHIARI	suisse	B-3/B-7/C-1
Nathalie NICOLLE	française	0-1
Åke NORDLANDER	suédois	C-2
Grian Luca PAOLONE	italienne	C-4
Georges PAPADOUKAKIS	greque	B-7
Maria REINDL VERENA	autrichienne	C-3
Ida THOWSEN	norvégienne	C-1
Ausrele ZARAKAUSKAITE*	lituanienne	B-2

* à partir d'avril



"Nimby"

All living languages develop continuously by adding new words and phrases and discarding - or consigning to history - any which have ceased to be useful. In English, including American English, such a new word is "Nimby", constructed from the initial letters of the words in the phrase "Not in my back-yard." The word or the phrase is used to succinctly summarise the reactions of those who oppose a proposal which, while desirable generally, adversely affects them personally. A typical example recently apparent in the UK was the opposition to the various proposals as to

the route of the fast railway track from the Channel Tunnel to London on the part of some of the Kent communities through whose areas the railway was projected.

It is, however, a different manifestation of the Nimby syndrome which justifies this contribution to the DG XXI Info magazine - that surrounding corruption and lack of integrity in Customs administrations. The normal reaction of Customs men and women is "Nimby" as regards their own national states - "there may well be" (or "there certainly is") corruption in

Bernard Field had a full career in UK Customs & Excise embracing both Head Office and extensive Outfield experience. He entered from school as a Clerical Officer and retired as Collector, London Port, his last post being then the senior post in the Department with the exception of those of members of the Board, the Solicitor and the Accountant. During his career he had spells as Deputy Chief Inspector, Controller of the VAT Central Unit and Collector, Glasgow.

On retirement he became Customs consultant to the Association of British Chambers of Commerce and the Confederation of British Industries. From these bases active membership followed of UNICE and International Chambers of Commerce committees on Customs affairs and of the E.C. Advisory Committee on Customs Matters. Currently he is chairman of the ICC's Committee on Trade Regulation and its working group on Pre-Shipment Inspection and is active as an observer presenting the views of the International Chamber of Commerce in WCO (CCC) Committees.

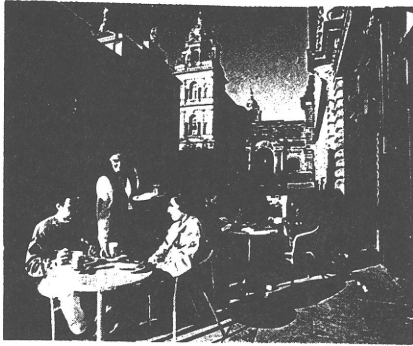
Customs in other countries but "not in my back-yard."

This is dangerous complacency in any administration and especially dangerous if it influences the thinking in DG XXI as it views the work of Customs in the Member States. It is, perhaps, a sign of decline in standards which has become widespread that a number of governments of Member States are currently subject to allegations of corruption at various levels from ministers down to minor officials. As regards Customs in and beyond the EU the dangers of complacency were amply illustrated during a widely based international conference organised last year by Tom Hayes, then Secretary-General of the Customs Co-operation Council. In frank contributions by several speakers actual cases of failure to maintain integrity and outright corruption were examined. Some of these came from countries whose administrations might have been thought to be beyond suspicion by innocent observers. In all my years in UK Customs I never had the slightest cause to wonder whether my confidence that all was well was, in fact, misplaced nor have I since heard any allegations that such confidence would not be justified now. But the margin between justified confidence and dangerous complacency is narrow indeed and the latter could easi-

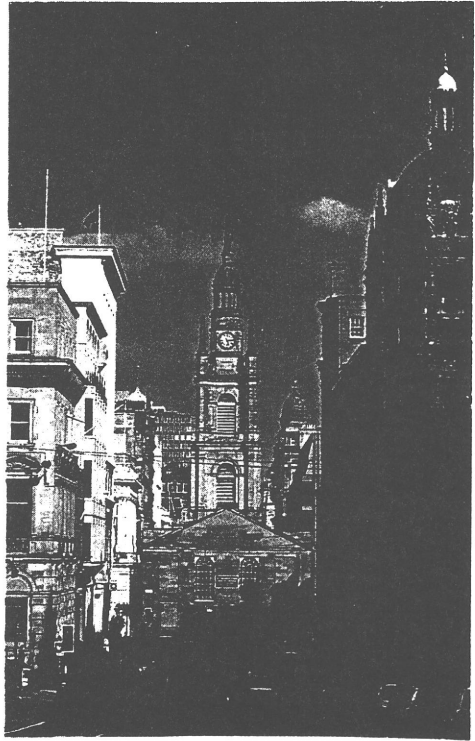
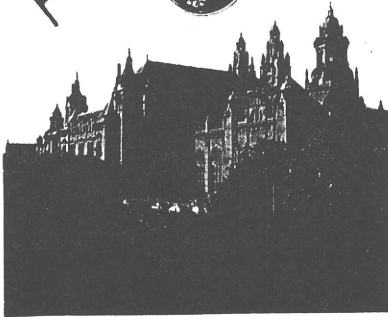
ly be the trigger which starts a loss of integrity. That there is a need for alert caution is amply confirmed by reports of their experiences with administrations around the world from international traders. These show clearly that there is cause for concern and that it arises in both developed and developing countries.

It must be admitted immediately that commercial hands are not always clean either. There would be no corruption in Customs if there were no trade interests prepared to corrupt, any more that there could be corrupt traders in this field if the integrity of all Customs was absolute. Indeed, this is a typical chicken and egg situation and much time and effort could be wasted in discussing whether commercial or official degeneration came first. The hard fact is that corruption and lack of integrity are issues which must be faced now if Customs world-wide are to be fully respected and international traders are to be freed from suspicion and temptation.

The responsible representative trade associations, including the International Chamber of Commerce with which I am now associated, are as much involved in this as are Customs administrations. ICC's aims include developing the greatest possible freedom of international trade and the



GLASGOW



elimination of tariff and non-tariff barriers as far as possible. Beyond that I.C.C. looks for absolute compliance with the laws and regulations - and this is not just a moral crusade, justified through that might be. It is a stark recognition that anything less can only result in distorted competition and resultant pressure on would-be honest traders to join in corrupt practices in order to not lose out to competitors who are less honest. Realism suggests that few businessmen, except a minority imbued with unshakeable faith in the ultimate triumph of justice, will risk business

failure rather than succumb to the temptation to conduct their affairs in the same way as rivals are seen to be doing. In this dilemma, the fear of being caught is not likely to be a major consideration!

There are those who consider that there are degrees in corruption ranging from "petty" to "very serious". At the bottom end of the scale one practice which might be included is that under which an importer or agent includes a currency note of appropriate value in his Customs documents to ensure that the papers are not "acci-

dentally" left at the bottom of the officer's in-tray with resultant delay in clearance. In other words the importer or agent pays for service, sometimes at rates related to the commercial value of the consignment. In the same inconsequential vein, the officer tends to regard the payment as no more than part of the income to be expected from the post he occupies. At the other end of the scale certainly would be major payments in cash or other considerations to ensure that Customs staff do not control properly particular movements of goods so that duty payments are reduced or avoided completely, prohibitions or restrictions are evaded, Exchange Control requirements are by-passed etc.. But corruption is corruption whether classed as minor or not. In the field of drug misuse, "soft" drugs often lead on to "hard" drugs - similarly, in the field of corruption what some regard as minor and not even worth a mention may easily lead on to very serious undermining of the Customs machine. It follows that any anti-corruption policy must be all-embracing, not selective.

Herein, perhaps, is the greatest single difficulty facing the reformers, in that except in the case of small and infrequent lapses, corruption in any country is not likely to be confined to its Customs department - it is more likely to be part of widespread loss of

integrity in all walks of official and commercial life there. In these circumstances attempts to purify Customs alone will be doomed to failure - effective action will only be achieved as part of a major effort aimed at eliminating corruption from all aspects of the national life. Such a policy will risk social upheaval and will need public conviction that a clean-up is essential. The creation of such a conviction will depend on inspired leadership which is driven by crusading determination to pursue the policy to full success without fear or favour as regards those who may be caught up in its results.

It may well be asked what all this has to do with DG XXI as a body since neither the Directorate nor the Commission as a whole directly controls any Customs administration, not even in the Member States, and still less elsewhere in the world. Such a response, however, is just another "Nimby" manifestation. DG XXI is in direct relationship with the Customs services of the Member States and should persuade and encourage their administrations to guard against corruption at all times and to be quite ruthless in dealing with any cases which come to light. In the wider context of world Customs and all other aspects of public and commercial life both inside and outside the EU, DG XXI in common with all

other Directorates should consistently encourage anti-corruption policies. Inside and outside the Community the Commission and its staff must be direct and bluntly outspoken on the subject at all times. Any tendency to regard the identification of leaders with the required qualities, as mentioned earlier, and the stimulation of effective action, as being a hopeless quest must be eliminated. In very few years a few voices warning about the foreseeable risks to the environment from hydrocarbons etc. have created a world concern on the subject, admittedly uneven but active around the globe. Why cannot those who fear the debilitating result of corruption be the central point from which an international conviction that it must be eliminated can grow and ultimately penetrate even the worst administrations.

A separate and substantial article could be written on the practical steps which should be taken to ensure that corruption-free Customs practices are obtained and then maintained. A useful summary is contained in the World Customs Organisation's "Arusha Declaration", a document which resulted from the pre-

viously mentioned CCC conference. It is not a lengthy document and thought might be given to copying it in a later edition of this magazine (WCO blessing is assumed with fair confidence). Clearly DG XXI's powers outside the EU will be limited, as previously mentioned, but they will be as nothing unless the Community and the administrations of the Member States are immune to any criticism from outside or from commerce. Furthermore any study of practical steps will show that some which are essential or desirable go beyond Customs into the internal affairs of governments (e.g. disciplinary controls applicable to Civil Servants, and salaries and conditions of employment of Customs staff in relations to those of other national officials). Clearly, then, even in the Member States, DG XXI will need to proceed with due caution, carrying with it other affected Directorates when necessary, bearing in mind the gospel of "Subsidiarity" and the present state of politics among the governments. But if any improvement at all is to be secured in what is a somewhat sombre scene a start has to be made somewhere. Why not in Customs under the lead of DG XXI?

Bernard FIELD

Le Pap¹⁾ a la DG XXI

La Commission a adopté son deuxième Programme d'actions positives en faveur du personnel féminin.

Ce deuxième programme a pour originalité de "décentraliser" au niveau de chaque Direction générale la mise en place et le suivi de ce plan. Chaque année, un bilan doit être établi.

C'est le 1er bilan de ce deuxième programme qui vient d'être fait par la DG XXI et qui se rapporte à l'année 1994. J'espère qu'il intéressera toutes nos lectrices et tous nos lecteurs et serais heureuse de recueillir leurs réactions ou leurs suggestions, via ces colonnes, pourquoi pas?

L'année 1994, malgré des résultats nuancés (voir tableaux et commentaires ci-après), s'est révélée une année marquante pour la DG XXI dans l'action qu'elle soutient en faveur de l'égalité des chances à la Commission.

Pour la première fois depuis sa création, la DG XXI a vu la nomination d'une femme chef d'unité, à l'unité XXI-B1. Bien que le rapport F/H, au

niveau des postes d'encadrement de la Direction générale, reste encore très déséquilibré (voir tableau annexe), supportant là l'héritage du passé, cette nomination a eu un impact psychologique certain et positif pour une Direction générale, généralement considérée comme "technique donc peu favorable aux carrières féminines". Cette réputation un peu hâtive doit cependant être corrigée: le pourcentage de femmes en catégorie A s'est stabilisé à 22% en 1994, soit un taux très supérieur au taux moyen de la Commission (14%). Ce pourcentage s'élève d'ailleurs à 27%, si on inclut les agents temporaires dans les effectifs A.

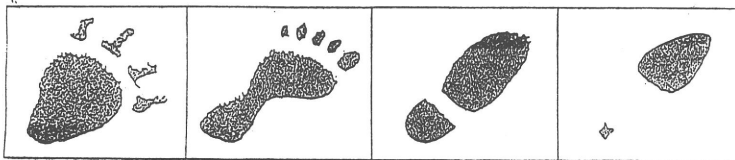
Autre motif de satisfaction pour la Direction générale : la promotion, tant vers A4 que vers A6 de 2 femmes.

Au niveau global des promotions, le bilan est tout aussi positif. Si on exclut la catégorie C à 99% féminine, on constate pour l'année 1994 (voir annexe) 10 promotions féminines (cat. A: 4, cat B: 6) pour 10 promotions masculines (cat A: 5, cat B 5).

¹⁾ N.D.L.R.: Programme d'Actions Positives

Au niveau des propositions du Directeur général, 17 femmes ont été proposées (cat. A: 7, cat. B: 10), pour 15 hommes (cat. A: 9, cat. B: 6). Ces données sont d'autant plus intéressantes si l'on tient compte du fait que la population féminine est moins nombreuse que la population masculine dans chacune de ces catégories.

ont été accordées, et la DG XXI a même accueilli un fonctionnaire C contraint de changer de Direction générale, à la suite d'une demande de travail à temps partiel. La DG XXI a su concilier la demande de cette personne et son affectation à des tâches intéressantes et de responsabilité.



THE EVOLUTION OF AUTHORITY

("The above was donated by a recently appointed female colleague for suitable use at an unspecified future date")

ment externe est moins positive, bien que la DG XXI se soit toujours efforcée de convoquer un nombre au moins égal de lauréates féminines que de lauréats masculins. Mais les conditions inhérentes au recrutement (profil du lauréat, choix du lauréat entre plusieurs Directions générales) ont fait que seulement 2 femmes pour 8 hommes ont pu être recrutées en cat. A, et 1 femme pour 2 hommes en cat. B cette année.

Toutes les demandes de travail à temps partiel (uniquement en cat. C)

Martine MATEO Assistante

Enfin, le programme de Formation DG XXI (1993-1994) semble répondre aux besoins de son personnel féminin. En tout état de cause, le nombre d'actions suivies par les femmes (hors cours de langue) a été supérieur à celles suivies par les hommes en 1994 (240 actions pour le personnel féminin et 125 pour le personnel masculin). Un nouveau plan de formation est en cours d'élaboration pour 1995-1996, avec la même préoccupation de répondre aux besoins de formation du personnel féminin.

N.B. : Les tableaux chiffrés ne concernent que les fonctionnaires.

1. Effectifs globaux au 01.12.1994

	Catégorie A	Catégorie B	Catégorie C
Femmes	22	25	73
Hommes	87	39	4
% F/H	22 %	40 %	95 %

2. Postes d'encadrement au 01.12.1994

Femmes	2
Hommes	22

3. Recrutements externes (01.01.1994 au 31.12.1994)

	Catégorie A	Catégorie B	Catégorie C
Femmes	2	1	7
Hommes	8	2	1

4. Mutations d'autres Directions Générales (01.01.1994 au 31.12.1994)

	Catégorie A	Catégorie B	Catégorie C
Femmes	1	2	9
Hommes	4	1	1

5. Promotions 1994

	PROPOSES		PROMUS	
	Femmes	Hommes	Femmes	Hommes
A4	3	2	2	0
A5	1	5	0	3
A6	3	2	2	2
S/T A	7	9	4	5
B1	1	1	0	1
B2	2	1	1	0
B*2	2	0	1	0
B3	1	2	1	2
B4	4	2	3	2
S/T B	10	6	6	5
Total	17	15	10	10

Conseil désintéressé

À tous les collègues, je donne un conseil. Si, par hasard, vous avez un accident de voiture et vous devez remplir un constat d'accident, je vous conseille de ne pas le faire en utilisant des phrases descriptives de votre accident qui pourront vous classer dans la liste des auteurs de "perles" reçues par les assureurs, et dont je vous fais connaître un échantillon.

Ceci n'est pas un gag.

- 1 *"En revenant chez moi, je me suis engagé dans la mauvaise entrée et j'ai heurté un arbre qui n'est pas à moi".*
- 2 *"L'autre voiture est entrée en collision avec la mienne sans avertissements de ses intentions".*
- 3 *"Je suis entré en collision avec un camion arrêté qui venait en sens inverse".*
- 4 *"Le camion a reculé dans le visage de ma femme, brisant mon pare-brise".*
- 5 *"Un piéton m'a heurté et a roulé sous ma voiture".*
- 6 *"L'homme prenait toute la rue. J'ai dû faire plusieurs crochets avant de le renverser".*
- 7 *"En tentant de tuer un moustique, j'ai heurté un poteau téléphonique".*
- 8 *"Je m'approchais du croisement quand subitement est apparu un poteau d'arrêt là où il n'en était jamais apparu auparavant".*
- 9 *"Je conduisais ma voiture depuis 40 ans, lorsque je me suis endormi au volant et que l'accident s'est produit".*
- 10 *"Afin d'éviter le pare-choc de l'auto qui me précédait, j'ai renversé le piéton".*
- 11 *"Une auto invisible est sortie de nulle part, elle a heurté la mienne et a disparu".*



- 12 *"J'étais sûr que le vieil homme n'atteindrait pas l'autre bord de la rue quand je l'ai heurté".*
- 13 *"Le piéton ne savait pas quelle direction prendre, alors je l'ai écrasé".*
- 14 *"J'ai dit à l'agent que je n'étais pas blessé, mais en enlevant mon chapeau, je me suis aperçu que j'avais une fracture du crâne".*
- 15 *"J'ai vu le vieil homme et son visage triste lorsqu'il a rebondi sur le capot de ma voiture".*
- 16 *"J'ai été éjecté de ma voiture au moment où elle a quitté la route. Des vaches égarées m'ont retrouvé plus tard dans le fossé".*
- 17 *"Je croyais que ma fenêtre était baissée, mais je me suis aperçu du contraire lorsque ma tête est passée au travers".*
- 18 *"Je n'ai pu arrêter à temps et ma voiture s'est emboutie sur l'autre véhicule. Le conducteur et les passagers sont immédiatement partis en vacances avec des blessures".*

Un conseil! Ne lisez pas cet article au volant!

Carlos Lobão PEIXOTO B-3

SAMCOMM News

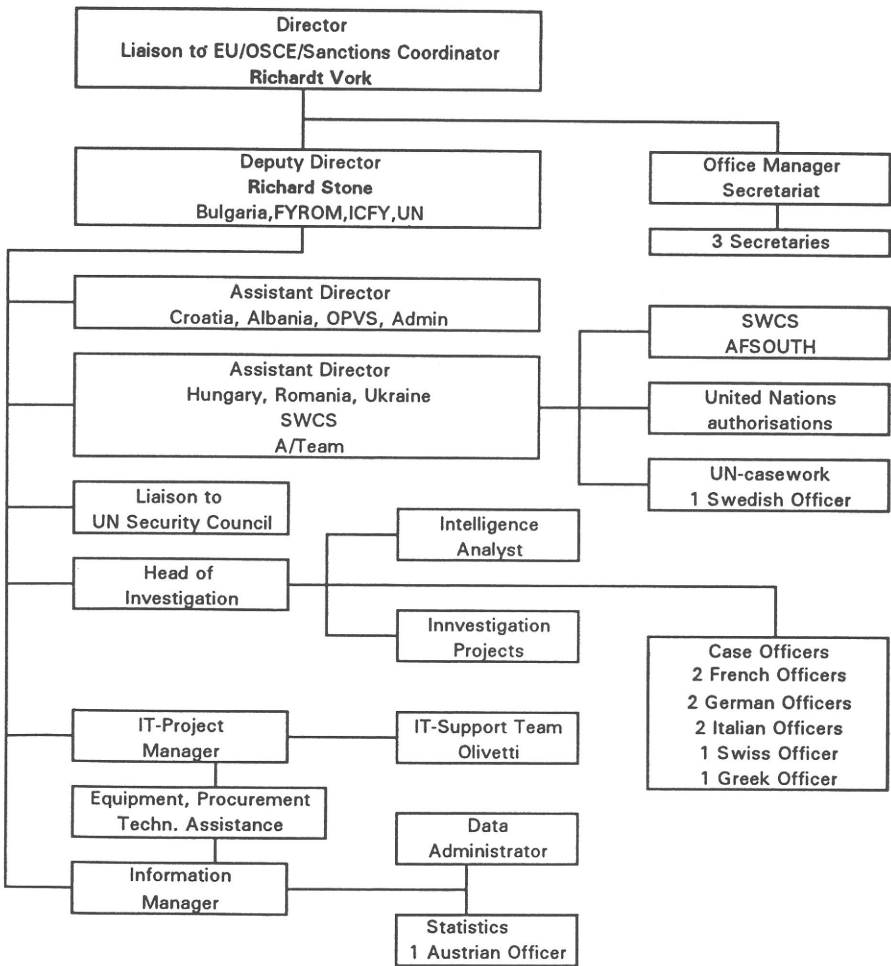
Richardt Vork has just let us know that the United Nations "Sanctions Committee" has decided to accept the deployment of a SAMCOMM liaison officer to the Committee's own Secretariat in New York. The post was taken up on 5 January 1995 by Charles Dunbavand, who was the Head of the SAMCOMM Investigation Section based here in MDB.. The new Head of the Investigation Service is Heather Cameron who took up her new post on the 10th of January, like Charles she comes from the UK Customs Investigation Division. At its meeting in December the Sanctions Committee warmly expressed to Ambassador Napolitano, Richardt Vork and Richard Stone its appreciation of the work being done by SAMCOMM. In the dry official terms of the press release - "For the information media-not an official record" -:

"The Committee extended its appre-

ciation to the EU/CSCE Sanctions Coordinator, SAMCOMM and Sanctions Assistance Missions for all their efforts, and in particular those aimed at facilitating the shipments of duly authorized humanitarian supplies to the suffering civilian population and the legitimate traffic on the Danube. It was stressed that the States neighbouring the Federal Republic of Yugoslavia (Serbia and Montenegro) deserve much credit for the enforcement of the sanctions mandated by the Security Council."

The goings on behind the sealed doors at the "other" end of the fourth floor are a bit of a mystery to the rest of us but the chart opposite at least shows they are well organised. The names of the people lower down the organisation chart who actually do the work have been left out for their own safety and not because they are anonymous cyphers!

Ed.



Les tableaux plein de joie

Deux expositions la même année méritent une attention spéciale. Après les "Galeries Christiane Cloots¹⁾" à l'Avenue Louise au printemps, tout de suite après, le "Foyer de la Commission" lui a offert un cadre plus intime pendant le mois de décembre. Certainement les deux évènements sont le fruit d'une qualité remarquable qui défie une période artistique balayée par la morosité économique.

Carmen, who works in C-3, tout en maintenant le feu mélancolique des bleus-rouges dans sa vision des rues bruxelloises, nous découvre la brillante gaieté multicolore des paysages des Pyrénées. Les vacances d'été l'ont poussée à un nouvel élan de lumière paisible. Et toujours, les aquarelles de fleurs qu'elle aime tellement, attirent le spectateur vers une

fantaisie intime de taches impressionnistes.

Les racines picturales de Carmen se développent vers une vision plus large de sujets. Toutefois, le style harmonieux reste le même: ferme et captivant. Nos félicitations bien sincères encore une fois.

Ton esprit réservé préférerait le silence, pardon de notre indiscretion, mais tes collègues ont le droit de le savoir: Melle Castillo prépare, pour le printemps prochain, une exposition à Liège. Ce n'est pas tout, la plus presti-

gieuse et spacieuse galerie au Sablon lui a déjà offert pour 1996 ses salons. Le coeur artistique de Bruxelles attend un nouveaux succès de toi. C'est un grand défi à ta sensibilité. Nous sommes fiers d'avoir comme collègue un peintre tellement admiré.



Alfredo ESCRIBANO C-1

¹⁾ See article in Info Nr. N° 18 page 50

EN BREF

Craig

You may remember the effort by seven year old Craig to achieve posterity by getting into the Guinness book of records by breaking the world record for "get well" cards, I seem to remember that when the appeal reached MDB some time ago it was in the form of business cards! Michael Rathje received this at work on the Internet on 31 January 1995.

ED.

From: spaf@cs.purdue.edu (Gene Spafford)

Newsgroups: news.announce.important

Subject: DO NOT SENT ANY {GET WELL, POST, BUSINESS} CARDS TO
CRAIG SHERGOLD!

Date: 17 Feb 92 19:43:21 GMT

Sender: mark@cbfsb.att.com (Mark Horton)

Reply-To: spaf@cs.purdue.edu

Organization: SERC, Department of Computer Sciences, Purdue Univ.

If you call the "Children's Make a Wish" foundation, you will find that they are not soliciting any form of card for Craig Shergold or anyone else. Better yet, if you call the Guinness people (US publisher is "Facts on File" @ 212-683--2244 ext. 336), you can get this same story confirmed. You will also find that they will no longer endorse or support any effort to break this record.

Many years ago, Craig Shergold had a brain tumor, believed inoperable.

He sought to set the Guinness record for get-well cards. The call was well-publicized, and he did, indeed set the record (consult a recent edition of the book --- he has received in excess of 16 million cards to date; he officially set the record as of 17 November 1989).

As part of this whole story, his plight caught the attention of John Kluge, the US billionaire, who paid for Craig to come to the US and receive specialized treatment. As a result,

Craig has recovered completely from his tumor. He is also no longer seven, but well into his teens (you can see how out-of-date the request for cards is from this -- it's like circulating a letter encouraging people to vote for Carter for President).

The problem is that the mimeographed sheets and letters seeking cards for Craig have continued to be circulated. As a result, cards continue to pour in to the post office for Royal Marsden Hospital in England. Worse, the appeal has mutated into various other versions, such as an appeal for business cards, one for postcards, and another version that appeals for holiday cards.

The Shergold family has publicly appealed many times that people cease to mail them cards and letters, and that no more appeals be made on their behalf. Both Guinness and Royal Marsden have repeatedly issued press releases asking people to stop circulating requests for cards, as they are creating an undue burden on both the hospital and the postal service.

The Guinness people have discontinued the category to prevent this kind of thing from ever happening again, and are doing their utmost to kill any further mailings. The Royal Marsden Hospital is at a loss what to do with

the cards that continue to arrive --- most are being sold to stamp collectors and paper recyclers, and none go on to Craig.

This appeal for Craig, as well as many urban legends, regularly appear on electronic bulletin boards around the world, and in many organizational newsletters and bulletins. It is both heartening and unfortunate that there are so many well-meaning people who continue to propagate these stories. It is too bad that so many people are unwilling to verify their information before passing such things along, especially when a simple phone call will suffice to do so. In this case, opening a recent copy of a book carried by nearly every library and bookstore would illuminate the situation.

If you would still like to do something for a dying child, consider making a donation to a charity such as UNICEF or to the International Red Cross (Red Crescent, Red Magen David). Many thousands of children are dying daily around the world from disease and starvation, and countless millions more are suffering from the ravages of war, famine, disease, and natural disaster. Think how many of them might be helped by the millions of dollars in postage spent on cards to Craig Shergold....

Résultats du dernier concours "Légendez-moi!"



"STAY ON THE LINE, HERMAN, I'LL
LOOK IT UP IN THE FILE"

De M. Peter Young

(I was sorry to see the lack of entries for the last competition, so here is my entry for this one:)

"Ah, Tony. I was just dealing with your request for an article for 21 Info."



De M. Albert Hendriks

"Yes Michael, I submitted your proposal on customs warehouses to the so called "usual form of handling, enumerated under II, Pt 6 of the new Annex 69."

Le redacteur: La recherche implique donc:

"II. Les opérations améliorant la présentation ou la qualité marchand des marchandises

6. Mélange entre elles de marchandises de même sorte"



Le prochain concours "Légendez-moi!"



**NOTHING TO WORRY ABOUT, DEAR ...
THEY ARE FROM THE FILM' ARCHIVES**

Des idées pour un texte concernant, par exemple, l'administration des douanes d'un Etat membre?

La meilleure suggestion sera publiée dans le prochain numéro du XXI info.

ANNEX II

Draft

COUNCIL REGULATION (EC) No /94

amending Regulations (EC) No 3466/93 opening and providing for the administration of Community tariff quotas for certain agricultural and industrial products (first series 1994).
 (EC) No 3672/93 opening and providing for the administration of Community tariff quotas for certain industrial products (second series 1994)
 (EC) No 845/94 opening and providing for the administration of autonomous Community tariff quotas for certain fishery products (1994) and
 (EC) 1502/94 opening and providing for the administration of Community tariff quotas for certain industrial and fisheries product
 (third series 1994)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Order No	CN code	Description of goods	Amount of quota (in tonnes)	Quota duty (%)	End of quota period
09.2753	ex 0302 50 ex 0302 60 35 ex 0303 60 ex 0303 79 4	God (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), and fish of the genus <i>Boreogadus saida</i> , excluding livers, roes, presented fresh, chilled or frozen, for processing (a) (b)	50 000 tonnes	6	31.12.1994
09.2849	ex 0710 80 60	Mushrooms of the species <i>Auricularia polytricha</i> steamed or boiled for the manufacture of prepared meals (a) (b)	605 tonnes	0	31.12.1994

STOP PRESS

Sligo Maritime Unit staff. John Diver, Dermot McGrath, Marie O'Neill and John O'Flynn.

Rural Surveillance



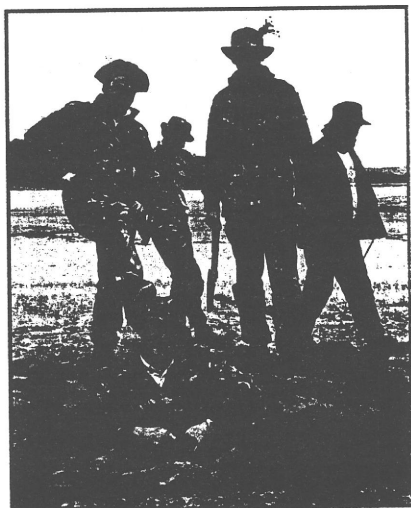
John Sherlock being buried alive by Dermot McGrath and Cathal Hunt.



*From the "Customs
Journal" published by
the Irish Customs
Trade Union*

Courses in rural surveillance have been held in locations in Cork, Donegal and Dublin. The participants in these courses have all been members of the CNDT and Maritime Units. The courses in each case commenced on Monday morning and ended on the following Friday evening. The instructors were Sean O Brosnachain and Donnchadh O Beirne both of whom had undergone an intense three week course in surveillance techniques in the UK courtesy of HM C&E.

The course consists of training in the art of concealing a person or persons in the countryside, using the natural vegetation, without drawing attention to themselves to enable discrete observation of a selected target to be effected. Along with using the natural vegetation for concealment participants in these courses are instructed in the art of concealment underground both on solid ground and on a beach.



Invitation for proposals: who needs money?

The sale of blue and bordeaux ties with the official DG XXI logo ended last year when we ran out of stock. This can be seen as quite a success because we could not offer the ties at 'give-away' prices. It shows the inherent excellent style and taste of DG XXI.

The operation resulted in a surplus of 35,000 BF and, as it does not seem to be the appropriate moment to order a new collection of ties so soon after the last round, the question is

'what do we do with the money? DG XXI staff are invited to submit proposals on how best to spend the surplus, which charity to choose, who needs money most? It could be a large well known organisation like the Red Cross, Médecins sans Frontières, Greenpeace or OXFAM or it could be a small local organization if you can convince us that it needs the money. Please complete the slip below and send it , or a photocopy if you don't want to damage your Info, to Leon Gordon, MDB.1/29.

X- - - - -

I think that the surplus 35,000 BF should be donated to

Reasons.....
.....
.....
.....
.....
.....

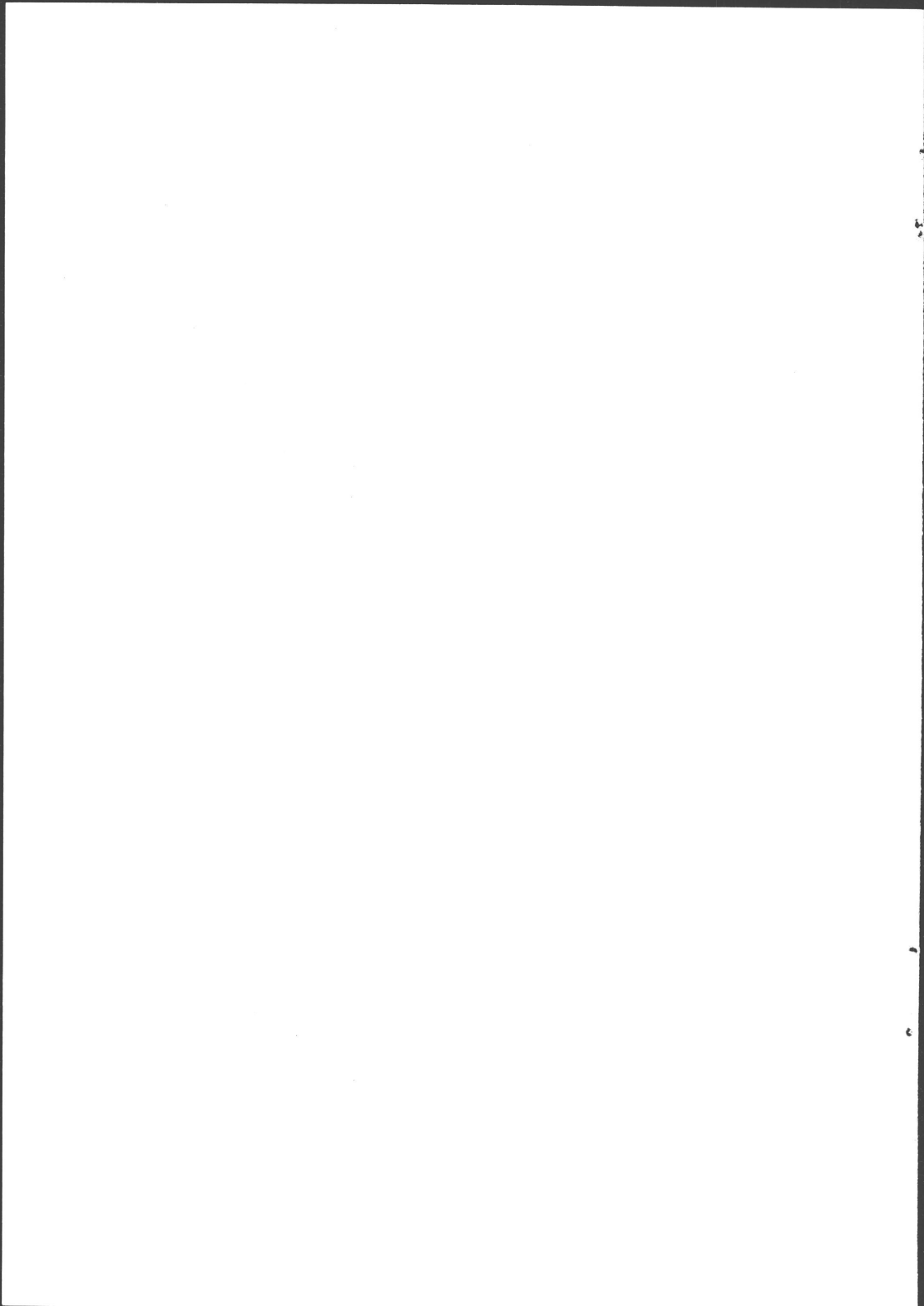
Name.....

Ont participé à ce numéro:

Sophie Aujean, Dieter Blum, John Callinan, Pierre Coppens, Karen di Lorenzo, Alfredo Escribano, Bernard Field, Albert Hendriks, David MacIntyre, John Malone, Martine Mateo, Peter Lindvald Nielsen, Carlos Peixoto, Micolle Wieme, Peter Wilmott and Peter Young

ainsi que:

Marine Denruyter, Jean-Michel Grave, Susanne Laustsen, Rosa Lopez Jorin, Michael Rathje, Ingrid Schaerlaeckens, Hervé Schepers, Eddy Seewald, Richard Vork and Boris Yeltsin



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<i>Christina Lytridis</i>	60077	5/35A
<i>Valère Moutarlier</i>	62162	5/35
<i>Ida Perez</i>	61639	3/01
<i>Veva Ruiz</i>	50793	3/05A
<i>Gilles Siccardi</i>	60569	1/33

Mise en page:

Ida Perez

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*Les articles et informations doivent impérativement parvenir au
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si possible sous forme informatique par Insem mail au M472
perezid.*

Pour plus d'information téléphonez au 61639 ou 55729

