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Directorate General XXI

Customs and Indirect Taxation

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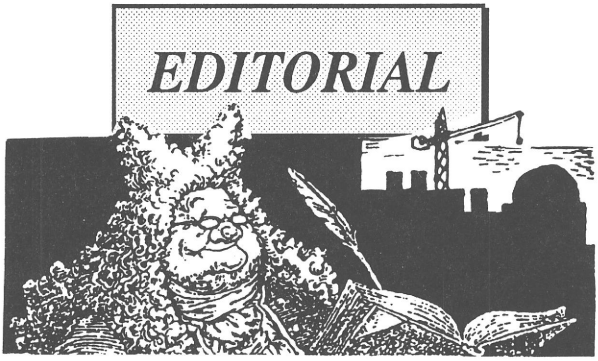
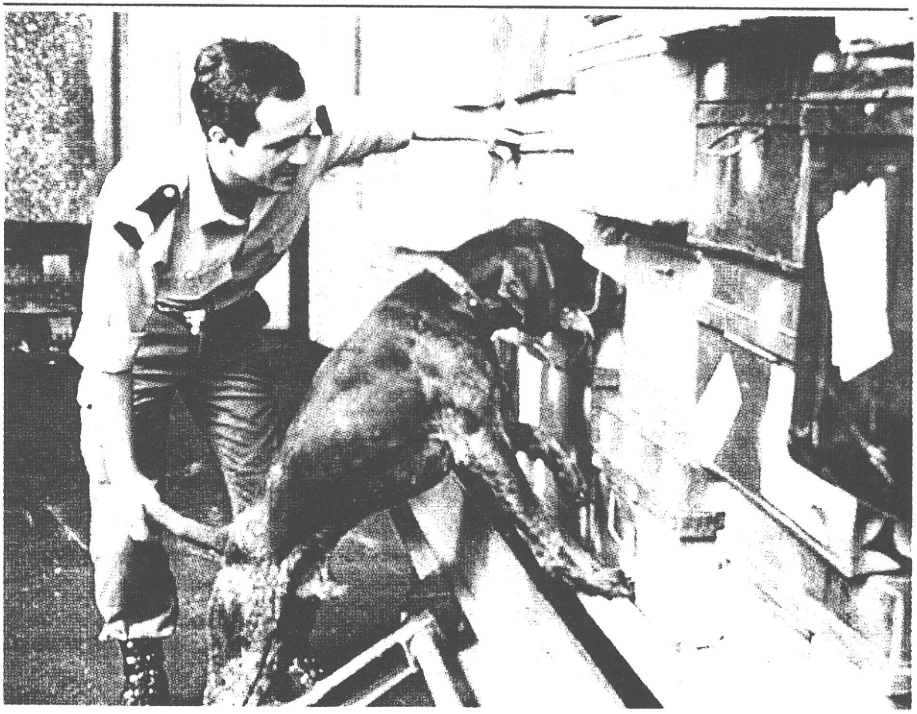


You may have heard vaguely of "Customs" or "Douanes 2000". Originally the term was used to describe the British efforts to update and modernise the control systems used in the UK to adapt them to modern technology and the needs of industry. Then the term was stolen by the wicked B7 of DG XXI and tagged as a snappy title onto The Seminar in Dublin, where the actual rôle of Customs, now that the internal frontiers have become internal borders, in the modern world was put under the microscope. Surprise, surprise, it was discovered that there was actually still a real need for the existence of controls at the external frontiers for protective, fiscal and social reasons.

This term must be catching, because now in our turn we have lost the phrase to a French commercial publication that first appeared this year: a glossy coloured magazine, a sort of French Info in a way, but it will cost you 30 FF! Or you may be able to see a copy in the library. The first edition must have been fairly easy to put together as there are messages of goodwill from everybody that is anybody in the customs world, Professor Monti, Pierre Wilmott, J.W. Shaver of the Organisation Mondiale des Douanes (CCD), Directeur général Vialla of the French customs and of course our Richard Condon. The magazine informed us of the French Presidential programme (for the Community that is), the makeup of the new Commission and all about the new GSP system, just as starters. Can they keep it up?

The funny thing is that the other Member States don't seem have similar magazines. Perhaps there is no market as the official customs have already flooded the market with glossy newsletters and recycled newspapers to make sure that they are appreciated, or perhaps to ensure they



Source : DGDDI via "Douanes 2000"

are understood. We have summarised an article from one of the newspaper in this edition of Info and have used articles from others in the past. Our own upcoming external newsletter will have to find a special niche and be topical if it is to stand up to this kind of competition.

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We do not carry a message from Professor Monti, who will lead us up to that magic date, in the same way as "Douanes 2000" does, because he will have done this in person to the assembled staff of DG XXI in very comfortable surroundings by the time this Info hits the in-trays. At the time of writing we are extremely interested to find out whether we have a visionary or a pragmatic Commissioner and where his priorities lie. Knowing the man helps us to write for him. By the time you read this we should know more.

He and his Cabinet are still new to us and their job, as was pointed out more in sorrow than anger in the European Parliament the other day, where MEPs were sure that they had only accidentally been the victims of

political "management" in the timing of the release of a draft the day before Easter. There have been a couple of cases of slight hiccups, such as being asked on Friday 17 March for a briefing on our relations with Malta for an official visit by the Professor starting on Monday 20 March. We bet that spoiled somebody's weekend for real! The Cabinet must surely have known about that visit a few days before, even if only to have had time to book the flight and reserve an hotel? Perhaps DG XXI must also learn to say "no" when things really are impossible.

But then DG XXI must also realise that it won't always get it's way and it should plan for that unpleasant contingency as well. Once upon a time, but not so very long ago, under a different regime that seems to have been working under a different spell, we are told that the top gnomes spent a lot of time and effort over a five month period saying why some further mystical "simplification" should not be introduced. Perhaps the crystal balls went down on that occasion, but we lost the argument with the "powers that were" with the result that the lesser gnomes only had one month to prepare their wondrous and complex tapestry of words when the argument was lost. This could have result in sloppy preparation and workmanship and to errors and omissions which would have spoilt the public image before Parliament and the Council. It might also have meant a third "simplification" was needed to clear up the second!

But the public image has been spoiled already, even if DG XXI can probably maintain that it wasn't entirely it's fault. Again it was because not given enough time was given between the decision to do something and the doing of it. Mistakes were made in the new Tariff, some rates were quoted too high and others too low, how long will it take to clear that up? Mistakes were made in the new GSP because of a similar need for haste and there is an article right at the end of this edition on how to delay the retrospective application of a decision you didn't get translated in time. We mention the latter to shew that it isn't only DG XXI that is getting caught out.

To our way of thinking all this illustrates the need for better planning ahead, taking decisions on time and allowing reasonable lead in times so that things are not rushed. In addition the whole decision making machinery is getting so complex at Community level that nobody seems to have an overview any more of what is happening to individual pieces of legislation, let alone of whole programmes; but then whose? The Commission's, the Presidency's or the Parliament's? They are all joc-

keying for position in the race to Maastricht II, whatever poor town is to be chosen for martyrdom and mispronunciation next time.

Reading back over all that it all seems a little serious and gloomy. However the spring has sprung and we can now risk going out without a coat and only get wet, Brussels being where it is. The building works across the railway lines continue to rise in silver splendour, occasionally reflecting the hazy gold of the sun, and the view from the top of the Parliament is well worth the effort of going right round via Belliard Straat to get in. Before long we can perhaps cut through the new Plaza, wave our cards and swish into the coffee bar on the third floor with views out over the lakes to the distant splendours of the Chateau Borchette. We can never make up our minds whether it's architect was inspired by a tulip, a glass of wine or Mr Disney's line in castles. Take a look next time you are rushing down there for a meeting and risk falling over on the famous Brussels 'pavements' - it might be worth it.

Other vistas lie before some of us. In particular a number of us are retiring shortly or will have just done so. We will miss them all of course, but one in particular will no longer be there, as he seems to have been almost since time began, to smooth over the little difficulties we all tend to have from time to time with the wheels and cogs of the Commission. We should be thankful that Pierre Coppens was there. That is a post that might be difficult to fill.

So how , on balance, do we feel? Perhaps

pratique du prorata pour les assujettis partiels à la TVA. L'analyse de la DG XXI, suivie par la Commission nous a finalement été imposée par la C.J.C.E. après, je dois le dire, des grincements de dents prononcés du côté S.L.F. Mais, le temps émousse les sensations désagréables et avec le recul, je ne suis pas certain que l'opération ait abouti, du point de vue du S.L.F., à une conclusion franchement mauvaise: nous avons été obligés de revenir à la ligne communautaire - nous avons même eu la satisfaction de relever, dans un contentieux relatif à une affaire britannique, le cas B.L.P. des analyses de la DG XXI qui nous semblent sorties au mot à mot des nouvelles instructions que nous venons de diffuser - mais sans dommage pour nos recettes budgétaires; cela étant, les entreprises déplorent une situation juridique ressentie comme plus complexe que la précédente.

- *L'affaire, non encore complètement résolue, du régime fiscal applicable aux locations de mobilhomes. Le S.L.F., conformément à son analyse traditionnelle, a soutenu qu'il s'agit d'une activité d'hébergement, la DG XXI estime pour sa part, qu'il y a location de biens meubles.*

- *La remise en cause d'un mécanisme de déduction forfaitaire accordé en France aux entreprises de*

DG CORNER

MINISTÈRE DU BUDGET

SLF-XXI:Relations mouvementées, coopératives ou familiales élargies?

Comme son nom l'indique, le Service de la Législation fiscale est chargé de la préparation des textes fiscaux des lois de finances, des mesures réglementaires (décrets, arrêtés) et des instructions d'application que nécessitent ces textes. Du fait de l'importance de la TVA dans les ressources fiscales françaises (environ 45%) et du développement de l'harmonisation européenne en matière de droits indirects (TVA et accises) les préoccupations du S.L.F. et de la DG XXI finissent inévitablement par se rencontrer, de deux manières que je qualifierai, la première de mouvementée, parfois conflictuelle, la seconde de coopérative.

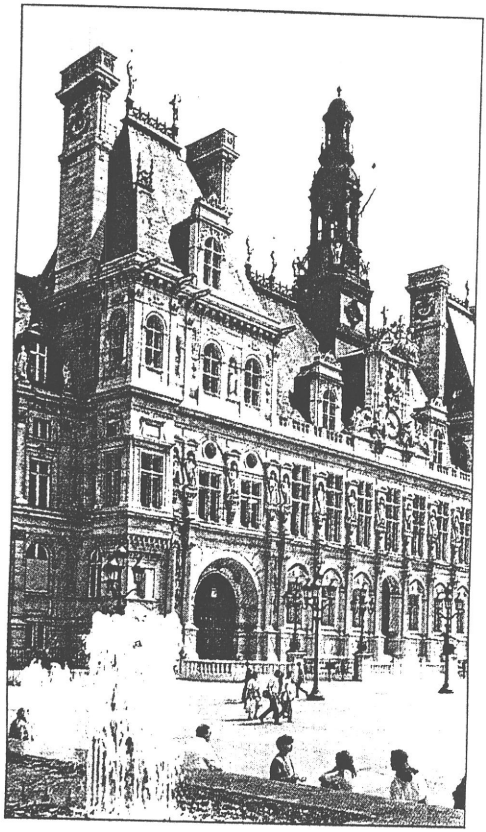
Les relations mouvementées tiennent aux fonctions que, chacun pour leur part, le S.L.F. et la DG XXI remplissent, selon les responsabilités qui leur sont confiées par leurs autorités de tutelle respectives: le S.L.F. est chargé d'écrire les textes de loi et de sauvegarder leur interprétation. Or notre législation, en dehors de toute considération sur la profondeur des convictions européennes des rédacteurs, n'est pas toujours estimée par la DG XXI comme strictement conforme au droit communautaire.

De son coté, la DG XXI doit s'en tenir à une rigoureuse application de ce droit, sauf à ruiné le crédit de l'institution européenne tout entier.

Si bien que le S.L.F. et la DG XXI agissant, chacun en service commandé, ont de fréquents conflits juridiques.

Rappelons pour mémoire, quelques moments «chauds» de ces dernières années:

- *l'affaire SATAM, qui nous a conduits à remettre en cause notre*



mission - Comité TVA - ou du Conseil - groupes des questions financières et groupe ad hoc -.

En période de Présidence ces contacts sont d'autant plus nécessaires que nous devons préparer le plus soigneusement possible les réunions de travail officielles. En dehors des périodes de Présidence, ils nous aident à préparer et faire avancer nos dossiers respectifs.

Si bien qu'au fil du temps se sont développées entre la DG XXI et le S.L.F. des relations qu'un ethnologue pourrait qualifier de «familiales élargies»: on ne peut pas s'en passer, sans courir le risque de fractures et de conflits graves - et chacun sait que les querelles de famille sont les plus inexpiables - on les déplore parfois - le vieil oncle ronchonneur a réussi à se faire inviter au bap-têmе du petit dernier - mais au bout du compte on les apprécie - le vieil oncle est un peu bourru, mais il a bon coeur -.

En toute fraternité" administrative fiscale et européenne ...

M. TALY - Le Directeur

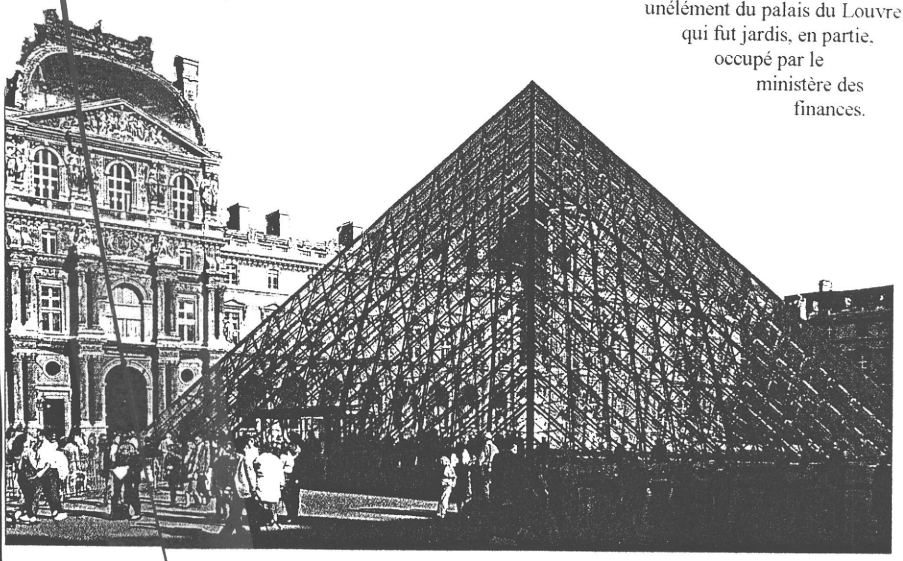
Unfortunately this supplement is necessary because our French colleagues were a trifle over the deadline!

vente par correspondance qui utilisent des emballages normalisés de la Poste. Pour le S.L.F., le jeu n'en valait pas la chandelle, l'incidence financière était limitée à quelques millions de francs, mais la DG XXI en a fait une affaire de principe ...

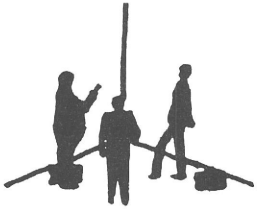
Heureusement, que le lecteur se rassure; les relations entre la DG XXI et le S.L.F. ne sont pas faites que de querelles. A mon sens, leur aspect le plus intéressant, et qui l'emporte de loin sur les conflits, est coopératif, à travers les multiples contacts, formels et informels, auxquels donnent lieu les travaux communautaires et l'application des textes harmonisés:

- *Contacts informels pour recueillir l'avis des uns et des autres sur des points de droit complexes et la qualité de certaines interprétations. Qui dira l'importance des conversations avant ou après les réunions, des coups de téléphone échangés tout au long de l'année, des rencontres dans les colloques, des visites impromptues? Mes agents me citent fréquemment l'avis de tel ou tel, de la DG XXI, au point que parfois, j'ai l'impression que des passagers clandestins ont embarqué sur la navire S.L.F.*

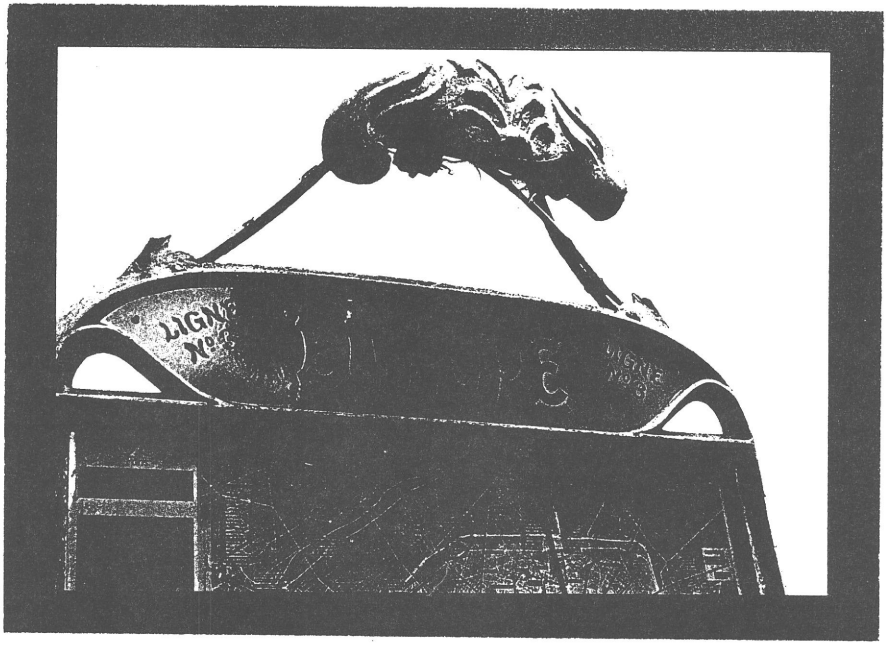
- *Contacts formels, à l'occasion de notre participation aux groupes de travail, sous l'égide de la Com-*



La pyramide de Pei est aujourd hui unélément du palais du Louvre qui fut jardis, en partie, occupé par le ministère des finances.



DG CORNER



WHO DOES WHAT?

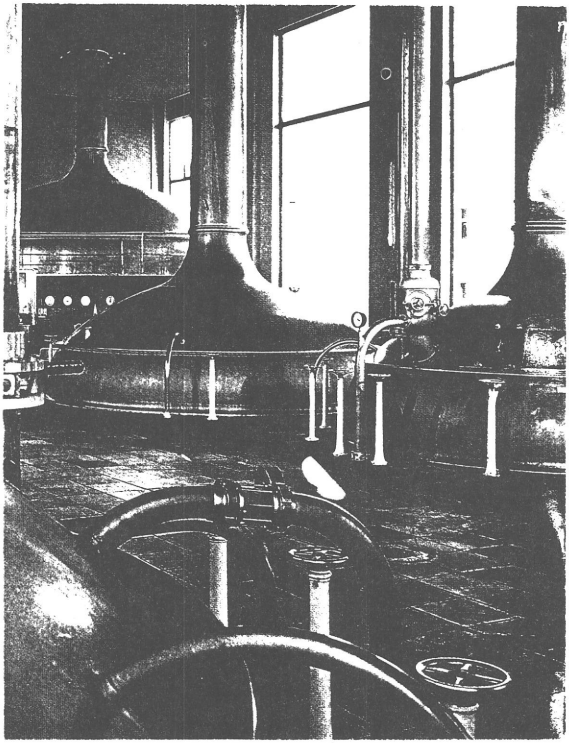
Internal Market trade in excise goods

In a moment of rashness, our Director General has seen fit to open a Pandora's Box in the "DG", namely disclosing the activities of Unit C-2 in the excise world! It would seem timely, therefore, to spell out in a little more detail how the Community excise system works at this moment in time. In the interests of clarity, the following paragraphs describe the system in a relatively straightforward manner.

A Community excise system was introduced on 1 January 1993 as part of the creation of the Internal Market. A second excise "simplification" directive, intended to simplify some of the procedures involved, was adopted in December 1994. Furthermore, since 1 January 1995, the Community excise system which came into force on 1 January 1993 is applied in the three new Member States. It is therefore an opportune moment to consider how the system works.

The goods covered by the Community excise system are mineral oils, tobacco products and alcohol and alcoholic beverages. Community law defines those products on which duty should be charged, together with a system of minimum rates for each product group. There is also a harmonised system for the control and movement of excisable products. (Member States may maintain or introduce excise duties on other products provided that they do not involve formalities linked to the crossing of intra-Community borders.)
Under the Community excise duty rules, goods become subject to duty when they are produced in the Community or imported into the Community from a third country, but the duty is payable only when goods are released for consumption (typically, retail sale to the final consumer). At this point, duty is payable to the Member State in which the goods are consumed, at the rates applied by that Member State.

Thus the production, storage and movement of goods at manufacturing and wholesale levels will generally take place before payment of excise duty. The duty is "suspended" until the goods are released for consump-



ported and distributed in the Nether-lands, France and Member States in between without the duty having to be paid (because the duty is "suspended") until it is taken out of a tax warehouse in France to be sold to customers on the French market. At this point excise duty is paid at the rate applicable to beer in France. The same procedure would apply to beer sold in France which was imported from, say, USA.

The smooth operation of the excise suspension system entailed the putting in place of procedures which, in the absence of national frontiers, would ensure that goods moving "free" of duty did not find their way to final consumers without the duty being paid.

Such procedures were built on the arrangements already in place at national level, which primarily consisted of schemes of authorised tax warehouses for storing goods on which the excise duty has yet to be paid. The changes introduced by the new Community system took account of the abolition of frontier controls, by

tion. In the case of imports, if the goods have not yet formally been released for free circulation they may be moved or stored within the Community, without payment of excise duty, under a suspensive Customs regime. Once they have been put into free circulation they may enter the normal excise suspension arrangements.

For example, beer brewed in the Netherlands and sold in France becomes subject to excise duty as soon as it has been manufactured. However, the beer can be stored, trans-

ensuring that measures to prevent fraudulent trade were adapted to trade throughout the Internal Market, rather than within a single Member State.

Excisable goods moving between Member States have to be accompanied by a document drawn up by the consignor (the trader sending the goods). The document can be either administrative or commercial. One copy of the document is kept by the consignor, one kept by the consignee (trader receiving the goods), one sent by the consignee back to the consignor to attest that he has received the goods and one provided to the excise duty authorities in the destination Member State. The purpose of this accompanying documentation is to allow national administrations to identify the goods, to monitor their movement and to verify that duty has been or will be correctly paid. (The document is generally known as an "AAD", short for "administrative accompanying document".)

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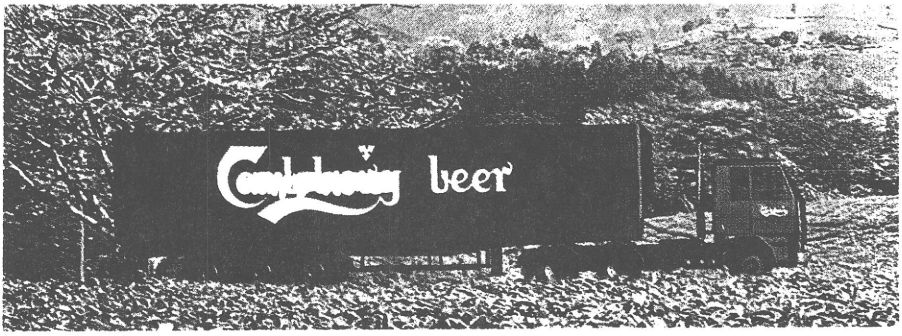
The cornerstone of the system for movement of goods on which excise duty has not yet been paid is the "tax warehouse", where goods subject to excise duty but on which duty has not yet been paid are stored. Goods can move between these warehouses without payment of duty.

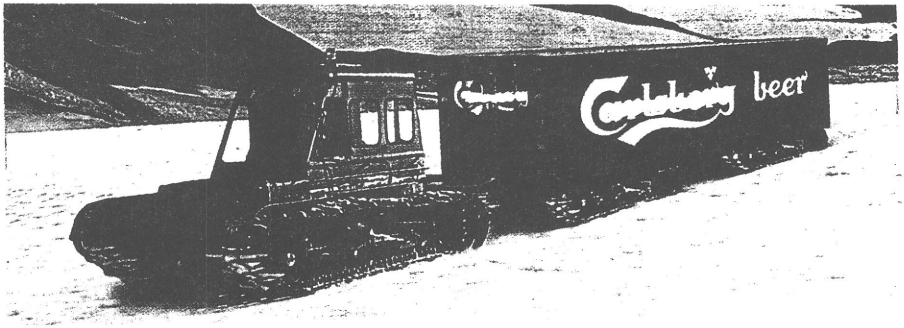
Authorisation of these tax warehouses, and the persons entitled to run them (known as "authorised warehousekeepers"), is the responsibility of each Member State. The warehousekeeper is responsible for ensuring payment of excise duty on goods under his control which are removed from a warehouse. Normally, the warehousekeeper is required to provide a financial guarantee to cover the excise duties due. He is also required to keep accounts of stock and product movements for each individual tax warehouse and consent to all monitoring and stock checks.

Only an authorised warehousekeeper is allowed to dispatch goods under suspension of excise duty, and then only to specified types of consignee. There are three different types of movement between Member States recognised under the new system, involving movements to another warehouse, or to certain other types of trader and under specific conditions.

In the case of warehouse to warehouse movements, the duty is suspended, and does not become payable as long as the goods remain in the receiving warehouse, or are sent on by that trader to another authorised customer.

A commercial operator (e.g. a retailer) who is not an authorised warehousekeeper (and thus is not entitled





to produce or stock goods on which duty is suspended) may nonetheless be authorised by his fiscal authorities to receive goods regularly under duty suspension from warehouses in other Member States. This type of trader, known as a "registered trader", must provide a guarantee to cover the duty, which becomes chargeable when the goods are delivered to him. Member States may allow deferred payment facilities. Adequate records must also be kept, and produced as required.

A purchaser whose business is not regular enough to qualify as a registered trader can receive goods on which the duty is suspended on an occasional basis provided he declares the consignment and guarantees the duty payable in the Member State where he is based before the goods are dispatched to him. The duty is paid when the goods are delivered. This type of trader is known as a "non-registered trader".

***

It can happen that goods which have already been subjected to excise duty in one Member State end up being moved to other Member States to be sold or used in some other commercial activity. In such cases, excise duty will be chargeable again in the Member State to which the goods are being moved. Accordingly, a special

Indicative amounts for personal consumption
- *800 cigarettes*
- *400 cigarillos (maximum 3 grammes)*
- *200 cigars*
- *1 kilo of smoking tobacco*
- *20 litres of intermediate products (e.g. port and sherry)*
- *90 litres of wine (of which not more than 60 litres of sparkling wine)*
- *110 litres of beer*

Ireland can apply half of the amounts in the case of wine and beer, until 30 June 1997.
Denmark can maintain quantitative restrictions on tobacco products and spirits.
Finland and Sweden can maintain quantitative restrictions on tobacco products, beer, wine and spirits.

accompanying document must be used and a declaration and guarantee that the duty will be paid has to be made to the competent authorities in the destination country before dispatch of the goods. Once completed, these formalities allow a refund of excise duty paid in the Member State of departure to be made to the exporter, so that the same goods are not subjected to an excise duty charge in two Member States. In certain cases, evidence that the duty has actually been paid in the second Member State is required, before a refund will be made.

For example, a restaurant owner from the UK may choose personally his stocks of wines, sherries, liqueurs etc. during a visit to France or Spain. In this case, a reimbursement of duty can be made in the original Member State, provided the appropriate procedures are followed.

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Individuals visiting other Member States can purchase excisable goods, duty paid, in those Member States and bring them home with them without incurring duty again in their home Member State, provided the goods are for their personal use.

To avoid abuse of this provision, a number of factors can be considered in ascertaining whether goods are genuinely intended for private use. These factors include the status of the holder of the goods, the mode of transport, the quantity etc. Indicative levels exist as a guide to what quantities might be regarded as likely to be for personal use (see box). As a general rule, a traveller who is carrying less than these levels will not

be called upon to justify his intentions.

Similarly, fuel can be carried in the normal tanks of private vehicles travelling to other Member States, without limit (i.e. the tank can be filled to the maximum). Fuel can also be carried in a normal reserve fuel canister, without incurring a charge to excise duty.

Special rules exist for "distance sales" of products subject to excise duty which are sold to a final consumer in another Member State. Such sales could include mail order sales, television-promoted sales and other sales where the seller arranges the transport of the goods to the customer's country of residence. In these cases, the excise is payable in the country of destination at the rate applicable there, unlike other purchases by private individuals, where the duty is paid in the country of purchase.

For distance sales, the seller is responsible for payment of the duty in the country of the purchaser. In practise, this means that the seller appoints a tax representative in the other Member State to pay the duty on his behalf. Thus, the customer need not be concerned with any tax formalities and simply pays a price inclusive of the excise duty (and VAT) at the rate applying in his country.

For example, this means that whereas a British resident buying several cases of wine in Belgium and taking them home himself for his personal use pays a price which includes Belgium excise (and then pays no further excise in the UK), if he buys the same wine by mail order the seller will have to include excise (and VAT) at the UK rate in his price to the buyer and ensure that this excise (and VAT) is paid to the UK authorities.

Well, there you have it. What could be clearer?!? Of course, this is only a description of the system as it exists at present. As indicated by our Director General, the real work lies in the changes which are envisaged for the future, which include biennial reviews of the rates laid down in the directives, development of a coherent long-term excise policy which takes account of wider Community objectives, introduction of a Community marker for gas oil, review of the treatment of losses and the guarantee requirements in Member States, updating the rules for relief from vehicle taxes when citizens move from one Member State to another, introduction of a new system for production of the Excise Duty Tables etc. etc. But, of course, you already know all this, having studied your copy of the 1995 Management Plan.....!!!

John CALLINEN and others C-2

HAPPENINGS

Un nouveau sigle à la B2: l'EPD

"Bonjour, je m'appelle Luigi CASELLA, je vous souhaite la bienvenue au nom des services de la Commission": c'est par ces mots souriants que sont accueillis, un par un, les conseillers, premiers secrétaires, chefs de mission et même ambassadeurs des pays en développement qui arrivent en rangs serrés au Centre Borschette. Tous sont alléchés par l'invitation de la DG XXI qui proposait, ce 1er mars, un programme de nature à enthousiasmer les plus blasés: les nouvelles règles d'origine SPG et le nouveau cumul bilatéral (plus connu sous son nom "de scène" d'"Element du Pays Donneur", EPD).

"Vous m'avez déja saluée il y a quelques minutes" répond cette discrète sud-américaine à Luigi CASELLA qui, imperturbable et toujours souriant, salue une deuxième fois celle qui retourne dans la salle après avoir été appellée à en sortir pour satisfaire à quelques exigences qui ont peu à voir avec le SPG et l'EPD. Le chef de l'unité de l'origine est-il fatigué? Cela est proprement incompréhensible. En effet, le rythme des comités de l'origine est réellement délassant; celui des réunions qui se succèdent du matin au soir, est tout aussi reposant; et chacun sait que rien n'est plus déstressant que de voir son travail en permanence haché par un téléphone toujours en pleine forme. Non, l'explication de cette légère déconcentration se trouve ici, au Centre Borschette: il va falloir que la B2 explique et présente à des bénéficiaires ébahis une innovation qu'ils attendaient depuis tant d'années: ce fameux "Elément du Pays Donneur".

Alors, essayons de raconter simplement les choses: toute marchandise est originaire d'un pays, et d'un seul. Dans certains cas, elle doit être, si l'on peut dire, encore plus originaire: il s'agit des cas où la CE traite un pays, en matière tarifaire, avec tous les honneurs dus à son rang de membre d'un système préférentiel. Comme disent les juristes, l'intensité du lien juridique qui unit une marchandise et un territoire peut-être plus ou moins forte.

Ainsi, un micro-ordinateur est thailandais, une veste en tissu pour homme est pakistanaise (et les choux

sont de Bruxelles... mais pas tous). Et les produits entièrement originaires d'un seul pays ne posent pas de problèmes.

Mais, cher lecteur, vous avez déjà compris qu'un micro-ordinateur thailandais est envahi de composants japonais, et que le tissu de la veste pakistanaise est parfois indien (et que les seuls choux comestibles sont à la crème originaire de Normandie, mais ceci est une autre histoire...).

Voila pourquoi, armé de l'indéféctible article 24 du code des douanes, il est décrété définitivement que, dans le domaine non-préferentiel, une marchandise est originaire du pays de sa dernière transformation substantielle (pardonnez-moi, Manuela, Johan et Richard, je résume); voila pourquoi, dans le secteur préférentiel, tout autant armé de protocoles et autres règlements, nous restons inébranlables: une marchandise est originaire d'un pays donné si ses composants importés sont suffisament transformés dans le pays en question.

Prenons l'exemple du SPG: les critères retenus pour matérialiser cette transformation des composants non-originaires sont parfois infaillibles (changement de positions tarifaires, ils sont souvent incontestables (le trioxide de sulphure doit être obtenu à partir du dioxide de sulphure); ils sont rarement innocents (si la valeur des pièces non-originaires d'une automobile est limitée à 40%, cela veut dire que l'on attend des mexicains et autres sud-coréens qu'ils fournissent au moins 60% de la valeur ajoutée de l'auto). Et ils ouvrent quelquefois la porte au divertissement: les poissons colombiens pêchés en haute mer doivent l'être à partir d'un navire colombien arborant un drapeau colombien, en partie au moins possédé par des colombiens, et dont le capitaine doit être colombien.... Le lecteur attentif a compris où je voulais en ve-

nir: l'article 68-2 du règlement n° 3254/94 ne dit rien sur l'âge de ce capitaine, mais si des demandes en ce sens nous parvenaient, nous pourrions toujours soulever cette question au Comité de l'origine.

Bref, ces critères très précis concourrent tous à un seul but: pour qu'un téléviseur soit originaire de Singapour, au sens des règles d'origine SPG, il faut que les mémoires, tubes cathodiques, cadre en acier et autres composants ne soient pas trop japonais. Et lorsque ils le sont, il faut qu'ils soient au moins suffisament transformés à Singapour, afin de favoriser l'industrialisation de ce pays. Nous sommes ici au choeur du SPG, dont on sait que, dans le cadre de notre politique commerciale, il doit être au décollage industriel des pays de l'hémisphère sud ce que l'aspirateur est à la poussière...

Donc, si le téléviseur est trop japonais au goût du règlement n° 3254/94, il ne peut pas être éligible au bénéfice préférentiel. Mais si, au lieu d'être trop japonais, il est simplement trop thailandais ou indonésien, ces deux pays ayant été invités à fournir des composants? Pas de problèmes: dans le cadre du cumul régional avec les pays de l'ASEAN et sous conditions, ces composants sont considérés comme singapouriens.

Et si le téléviseur était trop allemand, français ou néerlandais, lorsque un producteur communautaire a été amené à fournir des composants? Ami lecteur, cette question que vous vous posez avec curiosité, d'autres se la sont posée avant vous: les pays bénéficiaires du SPG précisément qui, pendant des années, ont constaté qu'en terme d'origine, utiliser des composants communautaires plutôt que japonais ne leur était d'aucune aide; d'où les demandes répétées auprès de la Communauté comme de la CNUCED pour que les composants européens facilitent l'accès à l'origine préferentielle, dans le cadre d'un cumul bilatéral unilatéral.

Saisie du dossier, la Communauté a décidé, avec énergie et conviction, de régler cette affaire. Après 9 petites années de discussions au Comité de l'origine, et seulement 21 documents de travail révisés, l'affaire fût promptement conclue, fin 1994. Et voila pourquoi les tubes cathodiques PHILIPS fabriqués aux Pays-Bas peuvent être considérés (avec quelques conditions, bien sûr...) comme originaires de Singapour. Ou comment des usines, restées en Europe, fabriquent des composants singapouriens, pakistanais, brésiliens ou coréens grâce à l'EPD.....

Philippe CUISSON B-2

Un seminaire Matthaeus sur le classement tarifaire

Un séminaire MATTHAEUS sur le Tarif Douanier Commun comme instrument privilégié pour l'application des politiques communautaires s'est tenu à Lisbonne du 28 au 30 novembre 1994. Le lien entre classement tarifaire et politiques communautaires a été clairement démontré, le Tarif Douanier Commun apparaissant comme l'instrument incontournable pour l'application de ces politiques. In fine, il s'agit d'un outil de l'Union Européenne au service de l'emploi et générateur de richesse.

Difficultés d'application de la réglementation

La réglementation en matière de classement évoluant rapidement et devenant chaque jour plus complexe, la question d'une application pertinente des politiques commerciales de la Communauté au travers d'une correcte application de la nomenclature sur laquelle celles-ci sont basées peut se poser. En effet, les résultats de cette situation, si elle est généralisée, conduiraient notamment à:

- *un mauvais recouvrement des ressources propres;*
- *fausser les statistiques du commerce extérieur;*
- *une application non correcte de la Politique Agricole Commune;*
- *une mauvaise application du système SPG et des autres mesures préférentielles;*
- *un détournement des régimes textiles notamment le système des restrictions quantitatives;*
- *des distorsions de trafic et à une situation inégale entre les différents opérateurs économiques de la Communauté.*

Le but à atteindre est de parvenir à un niveau d'application satisfaisant de la réglementation communautaire existant en la matière et à un niveau de contrôle homogène dans l'ensemble des Etats membres. Dès lors, il apparaît hautement souhaitable d'attribuer au classement tarifaire toute l'importance qu'il mérite.

Les améliorations possibles pourraient être les suivantes:

- *méthode d'analyse de risque basée sur un ciblage des codes NC à risques combiné avec le pays d'origine;*
- *fixer un seuil de vérification physique des importations pour certains produits sensibles selon le*

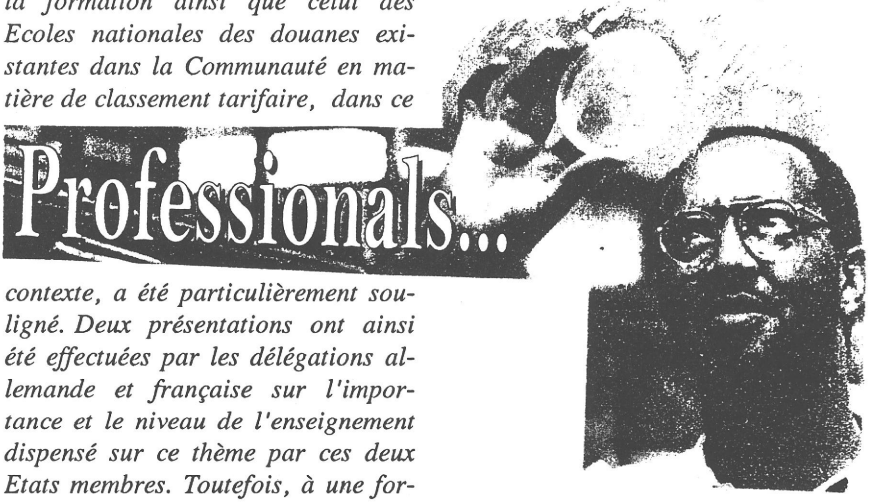
modèle déjà mis en oeuvre pour les produits PAC;

- *instituer des fonctionnaires spécialisés dans certains secteurs où le classement tarifaire est particulièrement difficile, comme cela existe semble-t-il déjà dans certains Etats membres.*

Formation du personnel

Le classement tarifaire s'analyse comme un véritable métier qui nécessite un haut niveau de professionnalisme. Les vérificateurs doivent appliquer en temps réel une réglementation tarifaire complexe et leur appréciation quant au classement est fondamentale pour ce qui est du déroulement correct des opérations de dédouanement et pour l'application des politiques commerciales. Le rôle de la formation ainsi que celui des Ecoles nationales des douanes existantes dans la Communauté en matière de classement tarifaire, dans ce contexte, a été particulièrement souligné. Deux présentations ont ainsi été effectuées par les délégations allemande et française sur l'importance et le niveau de l'enseignement dispensé sur ce thème par ces deux Etats membres. Toutefois, à une formation initiale qui par nécessité devrait être solide, correspondent certaines disparités dans le contenu de l'enseignement dispensé, certaines Administrations ne disposant pas de structures pédagogiques appropriées. La prise en considération de cet environnement a conduit les délégations à faire les propositions suivantes:

- *nécessité de généraliser les séminaires spécifiques consacrés à certains aspects techniques du classement tarifaire en direction des vérificateurs;*
- *diffusion de modules communs de formation multilingues élaborés conjointement par les experts des Etats membres et de la Commission utilisables dans la toute la Communauté dans les domaines où le classement est particulière-*



ment délicat à évaluer (PAC, textile, mécanique et informatique...).

Certaines délégations ont appelé de leurs voeux la création d'une Ecole Communautaire des douanes dont l'un des piliers pourrait être l'enseignement du classement tarifaire.

Le classement tarifaire évolue et s'adapte aux techniques modernes

Ceci est particulièrement perceptible dans les domaines suivants:

Ouverture de la base des renseignements tarifaires contraignants (RTC) aux opérateurs commerciaux

Dans le cadre du développement du système RTC, un des objectifs consiste en l'ouverture du système aux opérateurs économiques. La première action entreprise pour atteindre cet objectif a été de mener une enquête pour mesurer l'intérêt du monde économique pour les informations douanières disponibles notamment celles du système RTC. Cette enquête a été effectuée sur base de questionnaires et visites dont les résultats sont actuellement disponibles et dont l'analyse sera présentée dans un rapport.

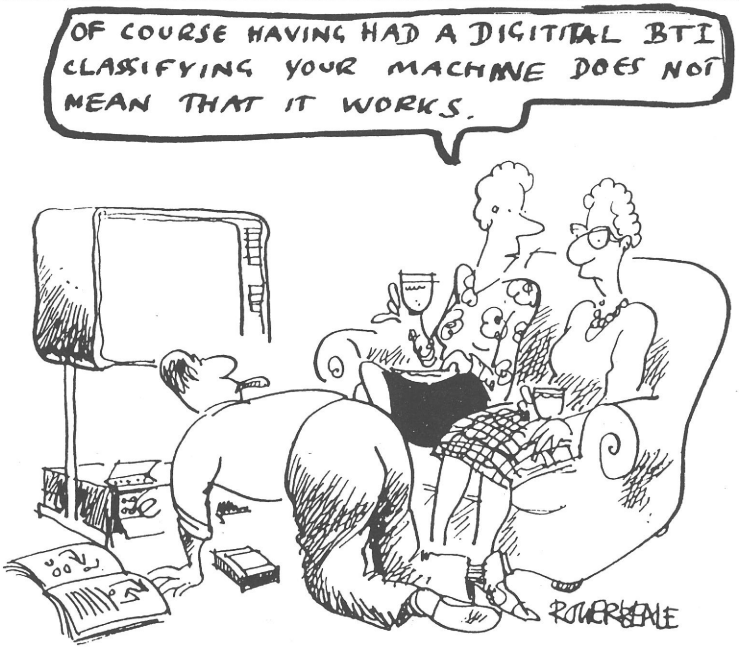
Dans chaque Etat membre, une sélection a été réalisée de manière à ne toucher que des entreprises confrontées directement à des problèmes douaniers ayant comme caractéristiques la présence de transactions commerciales extra communautaires et des entreprises de taille suffisante pour gérer elles mêmes leurs formalités douanières. Les Associations professionnelles ont été contactées par l'intermédiaire du Comité consultatif, du Comité des représentants des Associations professionnelles et de EUROCHAMBRES. Le Comité RTC devrait examiner les résultats de cette enquête et se prononcer sur l'ouverture de cette base aux opérateurs économiques.

Digitalisation de l'image dans le système RTC

Le projet d'intégration de l'image dans le système RTC est presque terminé et aujourd'hui environ 8000 images se trouvent dans ledit système. Ces images sont stockées sur CD-ROM. Une première version du logiciel PC Etat Membre incluant les images a été montrée pendant le séminaire et a suscité beaucoup d'enthousiasme. Celle-ci est désormais disponible pour les Etats Membres.

Etude de faisabilité concernant un système automatisé de classement tarifaire

D'une part, il n'y a jamais eu autant d'informations disponibles pour aider les personnes qui font du classement tarifaire et d'autre part, les ressources humaines attribuées au clas-



sement tarifaire diminuent dans toutes les Administrations.

Une étude de faisabilité a été entreprise pour déterminer les besoins des utilisateurs potentiels en matière de classement tarifaire, étudier les systèmes existants et proposer la mise en oeuvre d'un système informatisé d'aide au classement. Celui-ci permettra d'exploiter efficacement les informations disponibles et améliorera la qualité du travail. De plus, les mises à jour seront intégrées plus rapidement et plus facilement. Le développement d'un tel système a été jugé prioritaire par l'ensemble des participants.

Gilles SICCARDI B-4

Comité télématique

Les réflexions sont engagées pour moderniser à moyen terme le fonctionnement du Comité du Code des Douanes, Section de la Nomenclature Tarifaire et Statistique et améliorer l'efficacité du mécanisme de prise de décision, sur base d'un renforcement des liaisons télématiques entre les Etats membres et la Commission. Un tel système assurerait la diffusion des documents de travail et projets de mesures ainsi qu'une interaction permettant des conversations télématiques avec possibilité de vote à distance.

Jealous Relations
Matthaeus goes beyond customs

Bologna, on 12 and 13 December 1994, was the site of the first Matthaeus seminar in drugs precursors matters that went beyond the traditional borders: The event reflected daily reality in the Union, i.e. the control of chemicals frequently used in illicit drugs manufacture is not confined to external borders checks, but equally involves administrations such as health, pharmacy, police, foreign trade, ...

Just as in the regular Brussels meetings under Regulation 3677/90, the "entire family" was assembled and had some time to reflect on family affairs: all started with a civilized overview of the background of international chemical control, profiles of diversions risks, screening of sensitive mixtures, formulas of acetic anhydride, 3,4 Methylenedioxy-phenyl-propan-2-one and other complicated stuff ...

But then, probably due to the nightly effects of Italian pasta and wine, the usual politeness ceased in favour of a clash on more more intimate matters. "But why, the hell, don't we co-operate as it's written in the Regulation?" this turned out to be the central issue of the final session. "Is it lack of training, experience, routine,...?" "No", was the reply (by the representative of German Federal Police, by the way) "I know what it is: it's jealousy, mere jealousy: We just don't want the others to be the authors of success!" There was quite convincing applause.

In fact, rivalry has been a common feature of enforcement relations; it traditionally exists between customs and police - which we know from our own customs experience; and from the newspapers we know that one Belgian police force once arrested members of another Belgian police (it's just lucky for us that there is normally not more than one customs administration per territory!). Slightly more civilized forms of guerilla warfare are reported to take place between home affairs and justice, health and trade ministries. And even in Eastern Europe where the PHARE precursors programme is now entering into its third year, the central issue raised by our counterparts normally has to do with the "who shall be 'chef de file'"-question.

From left to right; Dorthe Lindberg, Irene Braun, Peter Hobbing and Helene Modeweg-Hansen

The Bologna event - by the way excellently prepared by Italian customs - provided lessons not only in drugs chemicals: almost as important were its achievements in human chemistry. Whether or not things will immediately improve along the Union's enforcement borders, remains an open question. We'll probably need another seminar in good time to find out...

Peter HOBBING 03

Douanenieuwsbrief

De managementinformatiekrant van de Nederlandse douane, bestemd voor het bedrijfsleven

INCLUDING CUSTOMS NEWS

Negende jaargang nummer 1 APRIL 95

Le concept "client"

Le cadre

La douane néerlandaise a décidé la mise en place d'un nouveau système douanier, dénommé "concept-client". Ce concept met l'accent sur l'entreprise, qui a un seul point de contact au services des douane's, plutôt que sur le suivi physique des flux de marchandises.

La mise en ouevre du concept-client impose le respect des fondements suivants:

1. *la conformité juridique;*
2. *la neutralité de la douane en matière de concurrence;*
3. *la finalité est un contrôle "sur mesure" pour le client.*

Les principes du concept-client sont établis par l'Administration centrale des douanes et peuvent être résumés en quatre concepts de base: la connaissance du client, l'analyse de risque, le travail sur mesure et le contrôle.

En premier lieu, on commence avec les grands titulaires d'autorisations. Le concept-client doit être appliqué à tous en 1998.

La mise en oeuvre

L'initiative de mise en oeuvre du concept "client" au niveau concret est confiée aux districts, car un plan visant à apporter des modifications est réalisé plus rapidement si les collaborateurs ont la possibilité d'y réfléchir et de le développer.

C'est ainsi qu'un projet pilote a commencé mi-1993 à Tilburg. Ce projet concernait deux entreprises. Les expériences réalisées avec ces deux entreprises ont finalement eu pour résultat un plan en dix étapes. Dans ce plan en dix étapes, les étapes sont énumérées point par point pour arriver à un travail à la mesure du client.

Pour l'exécution du plan en dix étapes, un nombre d'instruments pratiques est nécessaire. Par exemple, un modèle de l'image du de client, une notice explicative pour la réalisation du programme de contrôle, etc...

Le plan en dix étapes

Comme première étape, nous devons faire l'inventaire de ce que nous savons déjà sur le client. Toutes les informations dont nous disposons en tant qu'administration douanière ou fiscale doit être rassemblées.

La deuxième étape dans la procédure est l'analyse de toutes les informations dont nous disposons. En fait, cette deuxième étape est déjà un petit morceau de l'analyse de risque: qu'est-ce qui est contrôlé et comment est-ce contrôlé.

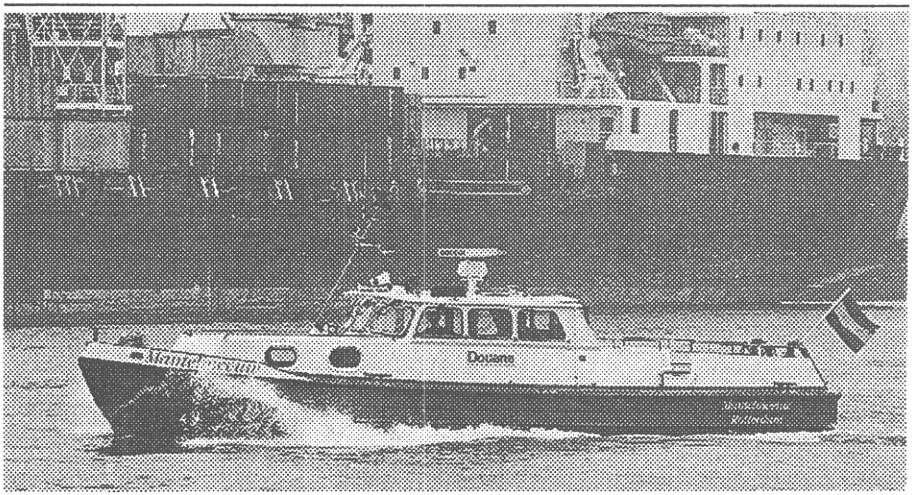
Dans une troisième phase, les informations sont rassemblées dans un dossier client. Toutes les données sont classées afin de former une vue d'ensemble. En principe, le but poursuivi est que toute cette information se retrouve dans le "KIS-Klant Informatie System", c'est-à-dire le système d'information client.

La quatrième étape est de contrôler le client d'une toute autre manière. Il peut par exemple s'avérer utile d'examiner au moins une fois des éléments qui ne sont habituellement pas contrôlés, ou d'augmenter temporairement la fréquence des contrôles. Si cet autre type de contrôle révèle de nouvelles données, celles-ci doivent être à nouveau analysées et rassemblées dans le dossier client.

La cinquième étape concerne l'analyse de risque.

Le plan en dix étapes en bref

1. *Que savons-nous du client*
2. *Analysons les données*
3. *Traitons systématiquement les données et rassemblons-les dans le dossier client*
4. *Modifions les habitudes de contrôle pour une période déterminée*
5. *Analysons à nouveau les données et rassemblons-les dans le dossier client*
6. *Préparons un contrôle sur la base de l'administration de l'entreprise*
7. *Procédons au contrôle sur la base de l'administration*
8. *Analysons à nouveau les données et rassemblons-les dans le dossier client*
9. *Etablissons le programme de contrôle*
10. *Présentons le plan de contrôle à l'équipe*



L'arrangement avec le client

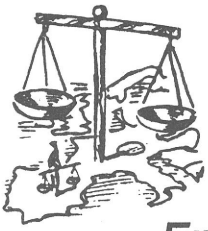
Les étapes un à cinq forment en fait le préalable au travail proprement dit: la préparation du contrôle administratif.

Les étapes 6, 7 et 8, qui leur succèdent logiquement, sont constituées par le contrôle administratif effectif. Toutes les nouvelles données que livre cet examen sont à nouveau rassemblées dans le dossier client. Ceci est à nouveau une partie de l'analyse de risque. A cette étape, la décision peut être prise d'accorder de nouvelles autorisations aux entreprises pour lesquelles la douane n'a pas encore fait d'arrangement, comme par exemple pour n'établir qu'une seule déclaration par mois. Ceci est non seulement plus efficace pour la douane, mais également plus avantageux pour l'entreprise.

A la neuvième étape, le programme de contrôle est établi. Le programme de contrôle est l'image idéale: avec les contrôles repris dans ce programme, tous les risques peuvent être couerts. Avec cela, nous ne regardons donc pas les ressources humaines disoibles.

La dernière étape est l'établissement du plan de contrôle pour les clients. C'est le moment où des choix doivent être faits. Nous faisons ce contrôle, mais ces autres contrôles seront faits le mois suivent ou l'année prochaine. C'est également le moment où le chef d'équipe introduit officiellement le coordinateur client auprès du client.

Taken from "Douane Nieuwsbrief" and summarised by Ingrid Schaerlaeckens B-3 and translated by Jean-Marie GOBEAUX A-3.



IN THE COURTS

Empire Stores Case C-33/93

An Alternative View

Despite the contribution to Issue 21 of Info 21, the judgement in this case did not plunge me into the 'profonde perplexité' that we are told the 'fonctionnaires de la DG XXI' are suffering. Nor did I find the judgement 'etonnant'.

For me it is a good and clear judgement. The Advocate General and the Court have identified the facts they felt relevant, applied the jurisprudence relating to such facts, and thereby reached a logical decision. That is what lawyers try to do.

Anyone really interested should read the Advocate General's Opinion given on 16 March 1994 for an excellent analysis of the facts of the case and of the past jurisprudence on the legal problems it raised.

Others should be aware that Empire Stores is a mail order business, which gave so-called 'gifts' to people introducing new paying customers (including themselves).

The Court took note of the fact that this 'gift' was only available once per new customer on specific contractual conditions. It was a payment in exchange for a particular transaction- the introduction of a new customer. It was thus a supply not for cash, but on a barter basis for a service. The trader had thus received 'consideration' and as such this is taxable under the VAT Directives. This principle was established in Case 230/87 Naturally Yours Cosmetics ECR 6365 of 1988.

Case 230/87 also dealt with how to value the 'consideration received by the trader'. What had to be identified was the value attributed by the two parties to the transaction when it was made. In other words how much did the Customer think the 'gift' was worth, or (and it has to be the same) how much did the trader think the introduction was worth? On examining the facts of this particular transaction, the Court decided that the taxable value was the cost price of the

'gift' to the trader, because that is what it cost to get a new customer.

Despite Info 21, customers of Empire Stores should not attempt to register or charge VAT. They are not traders - they are customers, the final consumers, the taxpayers. They would not attempt to charge VAT if they paid cash for the 'gift', so why should they try to do so when they pay by another method? The result would be that no tax at all would be collected - and the central aim of the VAT Directives would be defeated.

As I understand the published documentation the Commission did not follow this earlier case, but centred on Article 5(6) of the Sixth VAT Directive. This deals with what happens when a business applies its trading goods to purposes outside the business and which contains an exception for a certain kind of 'gifts'.

However once the Court identified a transaction within the purposes of the business, Article 5(6) became irrelevant.

The references to the sex of the Advocate General and the judges are presumably tongue in cheek (or wherever).

Which leaves us with the perplexed 'fonctionnaires de la DG XXI'. Surely I am not the only person here who can at least understand Case C-33/93?

When I first heard of the Case my initial reaction was that the 'gift' was just an extra item thrown in with the main supply, and no extra VAT was due. I read the Opinion of the Advocate General and realised why I was wrong. But, even if I had disagreed with him, I would have got to understand his view, and if the Court adopted it, would alter my advice to my client employer.

Well done Mr Van Gerven and the Court. As you avidly read Info 21 for news on the cases, do not despair. There is still some light in DG 21.

Malcolm BEVAN 01

Duty Free

Regina v Customs & Excise, ex parte Eurotunnel plc and others

Readers of 'The Independent' and no doubt other British newspapers may have noticed a law report, dated 23 February this year about this case before the UK national courts.

There is no information given on what exactly Eurotunnel objected to in the UK orders implementing the Community Directives permitting tax and duty free purchases (see Directives 91/680/EEC, 92/12/EEC and 94/4/EC). The judgement did not deal with the substance of the issues involved. It was about procedural matters. The applicants were seeking judicial review of these UK orders. Although they were outside the 3 month limit for such applications, they had obtained an extension ex parte. The Court having now heard the arguments of the opponents - the ferry operators, airports authorities, harbour boards and so on - set the time extension aside. As a result the application for judicial review was rejected.

Without the full facts one can only speculate, but if, and only if, for example, it was sought to have these orders declared invalid, then time limits would be important. Tax free operators could argue that not only had they incurred expense on the basis that the orders were legal, but they had failed to collect any taxes in the belief they were not supposed to. In other words they could argue they were prejudiced by the delay.

There is a similar rule in Community law. Under Article 173 of the EC Treaty persons seeking the annulment of some Community act (as opposed to some other remedy) have only 2 months to start court action. This is simply a rule to guarantee legal certainty, which would be eroded if legislation was constantly being challenged as to its overall validity.

However there must surely be a lot more to the dispute than this and one can only guess. In any case given the powerful interests involved we have probably not heard the end of the matter.

In the meantime DG 21 staff are still free to write about the matter which tells you something. Any publicly available material about the legal arguments presented would be appreciated by the author.

Malcolm BEVAN 01

POST BOX 21

DIRECTION GÉNÉRALE DES IMPÔTS

SOUS-DIRECTION DU CONTROLE FISCAL
139, rue de Bercy
75574 PARIS CEDEX 12
Télédoc : 838
☎ 53.18.00.09
53.18.95.28

A PARIS,
le
11 AVR. 1995

Monsieur

Je vous remercie pour vos courriers des 12 janvier et 8 mars 1995 dont j'ai pris connaissance avec grand intérêt. J'ai également pris bonne note de votre demande de contribution sous forme d'articles à la revue DG XXI INFO dont vous avez bien voulu m'adresser deux exemplaires à titre d'information.

Après examen, en liaison avec le Service de la législation fiscale, il ne me paraît malheureusement pas possible de réserver une suite favorable à votre proposition.

J'observe tout d'abord que "DG XXI INFO" est principalement consacrée à la fiscalité indirecte: accises et droits assimilés, domaine dans lequel la Di-

rection générale des impôts a transféré ses compétences à la Direction générale des douanes et droits indirects depuis le 1er janvier 1993.

D'autre part, si la DG I assure effectivement le suivi de l'assiette, le contrôle et le recouvrement de la TVA (sauf en ce qui concerne la taxe applicable aux opérations faites avec les pays tiers) la négociation des textes au niveau communautaire et leur transposition en droit interne relèvent du Service de la législation fiscale qui vient, de son côté, de vous adresser un projet d'article.

A l'exception de sa participation régulière aux travaux du Comité de Coopération administrative en matière de TVA (dont le caractère relativement confidentiel interdit qu'il en soit rendu compte autrement qu'en termes généraux, dans une revue interne) ainsi qu'aux conférences et échanges de fonctionnaires dans le cadre du programme Matthaeus Tax, la Direction générale des impôts n'a en définitive que des relations limitées avec les services de la Direction générale XXI.
Cette situation qui résulte largement de l'organisation administrative française ne permet pas de se prononcer de façon pertinente sur les effets que peuvent avoir les initiatives ou les méthodes de travail de la Commission sur le fonctionnement de nos services.

Enfin, contrairement au principe de séparation impôts directs/impôts indirects en vigueur dans de nombreux Etats membres, en France, la TVA et les impôts directs due par les entreprises sont gérés de façon intégrée par une seule administration.

Les mesures d'application, procédures, moyens mis en oeuvre par la Direction générale des impôts pour les besoins de la TVA ne répondent donc pas nécessairement aux mêmes finalités que chez nos partenaires. Leur présentation par le biais de "XXI INFO" serait d'un intérêt limité pour les autres administrations.

Je vous prie de croire, Monsieur, à l'assurance de mes sentiments les meilleurs.

Pour le Directeur Général,
LE DIRECTEUR ADJOINT

P. FORGET

CLIPPINGS

From "Rising Nepal" 26 March 1995

Tax collection crosses set target

Kathmandu, Mar. 25 (RSS):

The Customs Office of the Trihhuvan International Airport has collected revenue to the tune of Rs. 1,24,258 million during eight months as of March 14 of the current fiscal year (2051/52 B.S.).

Of this, Rs. 906.420 million has been collected from exports and imports and Rs. 207.838 million from sales tax and other taxes.

According to the customs office, during the period in question the office also realized Rs. 823.281 million, of which Rs. 667.94 million was from exports and imports and a total of 155.377 million rupees from sales tax and income tax. The office had the target of recovering Rs. 1,493.410 million in the customs and Rs. 291.617 million in the sales tax in the current fiscal year and accordingly it had to recover as of March 14 (last of Falgun) Rs. 801.861 million in the customs and Rs. 176.566 million in sales tax, sources said.

Comparatively, the recovery in the customs increased by 13.14 per cent than the set target which appears to be 35.71 per cent more than in the same period in the last fiscal year. Similarly in the sales tax, the recovery comes out to be 23.37 per cent more than the set target of collecting revenues to the tune of Rs. 176.566 million in the first eight months of the current fiscal year, that is, as of Falgun end. This is 40.20 per cent more than the revenues collected in the last fiscal year during the same period.

FINANCIAL TIMES TUESDAY MARCH 14 1995 ★

From the people who brought you Death . . .

By Roderick Oram, Consumer Industries Editor

The Enlightened Tobacco Company, maker of Death brand cigarettes, yesterday launched a mail order service to import leading brands of cigarettes into the UK at up to 40 per cent below list prices.

Shipping them from Luxembourg, it is exploiting lower cigarette excise duties on the mainland compared with the UK. Its initiative, which will be tested in a London court in May, poses the first organised challenge to the UK's policy of high excise duties.

"All we are doing is arbitraging the tax differential," said Mr Sten Bertelsen, managing director of the company. "We are operating within the letter and spirit of European law and the free market of goods. It is up to the UK to harmonise duties."

ETC had started to import its Death cigarettes and Shag brand of hand-rolling tobacco last November. Some 10 per cent of the shipments had been seized by UK Customs and Excise officers.

The company won a temporary injunction late last week against Customs. The agency was ordered to stop seizing ETC's shipments and to return any goods it already held pending a judicial review of the law on May 5.

Customs argues that EU law requires consumers to import the goods themselves from low-tax countries. ETC argues the law allows a consumer to appoint an agent to arrange the shipment. If the court finds in ETC's favour, the UK government could lose part of the £9bn a year it collects in cigarette excise duty and VAT.

"It's crazy that mail order distance selling should be allowed," the Tobacco Alliance representing independent UK tobacconists said yesterday. "Thousands of corner shops, newsagents and village stores will have no alternative but to close as customers flock to buy cheaper tobacco products."

The case could take some years to be resolved if it goes as far as the House of Lords in the UK or to the European Court of Justice.

Pending the May 5 case, ETC's subsidiary Tobacco Direct is free to conduct business. It has distributed some 1.5m fliers through newspapers and magazines for its own brands and has launched a newspaper advertising campaign for branded cigarettes.

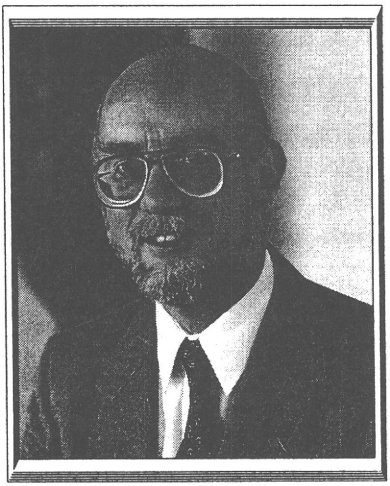
It is offering, for example, packets of Silk Cut at £2.15 and Benson and Hedges at £2.19 against a UK list price of £2.75. The tax saving is larger but ETC has to cover costs such as transport and bad debts, it said. Larger discounts are available on its own brands.

Customers can order up to 800 cigarettes a time or a maximum of 5,000 a month, a limit set by ETC to meet EU requirements that the cigarettes are for personal consumption.

An Rabhchán

DGXXI unmasked

by Peter Wilmott



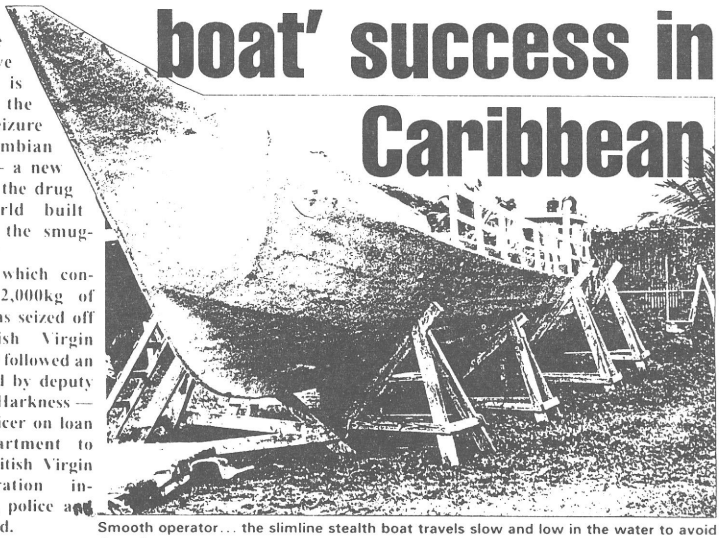
Many of you will already know that you have a "sister" department in the European Commission dealing with Customs and Indirect Taxation matters. The full title is ***"Directorate - General XXI Customs and Indirect Taxation".*** *Such a laconic description hardly does justice to our full range of responsibilities, and this article aims briefly to enlighten you.*

Portcullis February 1995

Customs stymie 'stealth boat' success in Caribbean

CUSTOMS officers in the Caribbean have made what is thought to be the world's first seizure of a Columbian 'stealth boat' — a new phenomenon in the drug trafficking world built specifically for the smuggling trade.

The boat — which contained almost 2,000kg of marijuana — was seized off Anegada, British Virgin Isles. The seizure followed an operation headed by deputy comptroller Bill Harkness — an Aberdeen officer on loan from the Department to HM Customs British Virgin Isles. The operation involved Customs, police and the US coastguard.



Smooth operator... the slimline stealth boat travels slow and low in the water to avoid detection.

Blend

The stealth boat — so called because it is almost impossible to detect from the air or electronically — is made of fibreglass and painted in greys and blues which blend in with the Caribbean.

It sits low in the water, with just a few feet showing above sea level, and creeps along at speeds of less than three miles an hour — so as not to create a wash.

Former Caribbean-based Customs adviser Ron Sanders said: "There is no wake, no glass or reflective material and no signals so the boat is not noticed in the big ocean."

He explained the boats, which travel by day or night, are quickly constructed out of cheap materials and are usually dumped in the destination country and not taken back to where they came from.

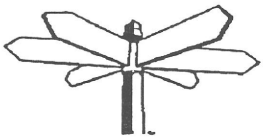
The boat's four Columbian crew members were arrested and charged with attempting to smuggle marijuana.

The drugs were en route to Puerto Rico where their street value would be 19 million dollars.

Monti beware

■ **Mario Monti, the Italian commissioner in Brussels, does much to destroy national stereotypes. The respectable former rector of Milan's prestigious Bocconi university in Milan is as far removed from the seamy world of the Mafia as Sir Leon Brittan is from football hooligans. Hence his officials were alarmed to find on sale in the Brussels branch of W.H. Smith a book entitled: *Murdering Mr Monti* – "a merry little tale of sex and violence".**

"ENTRE NOUS"



We welcome the colleagues who have joined DG XXI since our last edition:

Officials:

Mario BURGIO	*IT*	*SEC*
Rolf DIEMER	*DE*	*C-1*
Hervé GODIN	*FR*	*B-3*
Christopher TODD	*UK*	*02*
Anne-Marie VAN TITTELBOOM	*BE*	*B-4*

Temporary agents:

Renato LAZZARONI	*IT*	*A-1*

Interims:

Priscilla NERI	*IT*	*B-6*

National experts (detached):

Vivi Yvonne BOYSEN	*DK*	*B-5*
John FISHER	*UK*	*A-1*

Internal DG XXI movements

Sylvie BEAUCHET	*Expert*	→	*auxiliary*
Robert CUZON	*Temp*	→	*auxiliary*

and we say goodbye to those who have left us:

Officials:

Pierre COPPENS	*BE*	*"retired" Art. 52*
Domenico DI BELLO	*IT*	*"retired" Art. 52*
Jutta GEBAUER FIZELSON	*DE*	*"retired" Art. 53*

Auxiliaries:

Jeanine HARDCASTLE	*BE*
Sandrine ISSA	*BE*
Georgios SPANAKAKIS	*DE*

Interims:

Sonia FREIRE MATEO	*ES*
Andrée GOVAERTS	*BE*
Susannah SOCHALL	*UK*

National experts (detached):

Anne CARRIAT	*FR*
Carmen CASTILLO	*ES*
Antonio DE LORENZO	*IT*
Dimitrios VOUGAS	*GR*

Welcome to the stagiaires from other administrations

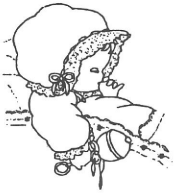
Rolf JUNGE	*German*	*C*
Ingrid HANSSON	*Swedish*	*C-1*
Jouka LEMPIANEN	*Finnish*	*B*
JAN VOZAR	*Slovakian*	*B-3*
Zofia PIASECKA	*Polish*	*B-1*

CONGRATULATIONS

to those colleagues recently promoted:

Christiane BERNARD
Martine BOUMON MEGANCK
Olimpia DA SILVA
Guido DE JAEGER
Christiane DE LEU
Ana GORDON VERGARA
Pascal HALLEZ
Edda KOCKERBECK
Sandra LOSADA FERNANDEZ
Amilcar José NUNES
Michel VAN BEEK
Françoise VANDEN BOSSCHE
Maria Teresa VERBAEYS

The last babyseems to have been born back in November, a disastrous drop in fertility, but



we are saved by the birth of Charles
to Charlotte Pricoupenki (A-2), born on 13 April 1995

Us experts - what we think about our job

I have seen a number of definitions of the word "expert", the one I prefer gives the derivation of the word as "X" - the unknown quantity - and "spurt"- a drip[1] under pressure.

In official terms an "expert" is an official of a Member State administration who is loaned to the Commission services for a fixed term - normally the maximum period of three years. We remain on the payroll of our home administration and receive a daily allowance from the Commission to cover living expenses. Whatever our reasons for being here - and I guess there are as many of those as there are experts, we have in common that we are all here by invitation and, by implication, because your management thinks we can help in some way. But being here involves a balance of advantages and disadvantages for the individual which may or may not suit him or her variously depending on stage of career or personal development. But for myself this is the third job I have voluntarily accepted as an expert, and so you can see that as an experience I consider it all well worth while.

For most of us coming to the Commission means an exciting widening of the horizons of our job, making us capable on return of bringing a different perspective to work in the national administration. It is often the first time we have the opportunity to see a more political aspect to work which previously seemed only to be technical or legal. Attending the large number of meetings and missions is "better than having to work", and sometimes takes one to places one would otherwise be unlikely to see. There is also the satisfaction of finding one's experience of use to the organisation by transposing it into the unfamiliar environment, and sometimes finding it useful in unexpected ways.

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[1] Ed: A "drip" is not only a drop of water from a tap but is also "a weak or insipid person".

There are many negative aspects however. Many of us miss the more stimulating management environment of our home administrations where essential working equipment is provided automatically before one needs it and does not have to be fought for, where one's tasks and objectives are clearly determined, and where incentives are designed to reward good performance in achieving those objectives. In my home administration, working contact is easier and more productive between different units and there is a strong sense of common purpose. Without these familiar aids to good practice some of us feel that we are not giving of our best.

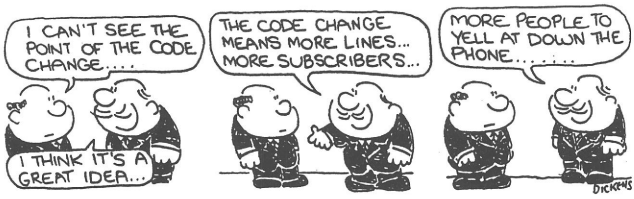
Experts sometimes find that we feel that here we are "in the organisation but not of it": ineligible for the rights and privileges that those around us enjoy, but having to suffer the frustrations all the same. Most of us are working away from home, unable to protect our own interests both personal and professional; for those of us whose families are staying behind, visits home are normally occupied with a string of domestic chores which have accumulated, those whose families come to Brussels have all the problems of settlement in a strange environment, followed by the same problems of resettlement on return a comparatively short period afterwards.

But there is for me one overriding benefit, that of being able to live in this wonderful city which (despite the appalling condition of its pavements) has so much to offer in terms of entertainment, facilities, architecture, and culture. No such richness is available in quite the same combination in my home country and I am more than happy to enjoy it while I can.

I wonder how others who have come here recently from outside the organisation feel about it?

Roger DARBY C-3

* * *

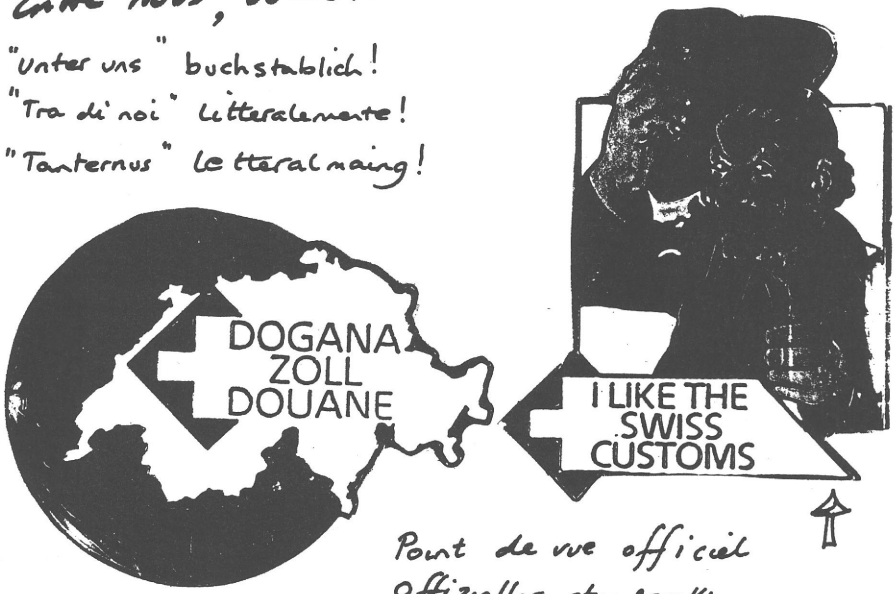


"Entre nous", littéralement !

"Unter uns" buchstablich!

"Tra di noi" letteralmente!

"Tanternus" letteralmaing!



Point de vue officiel

Offizieller standpunkt

Punto di vista ufficiale

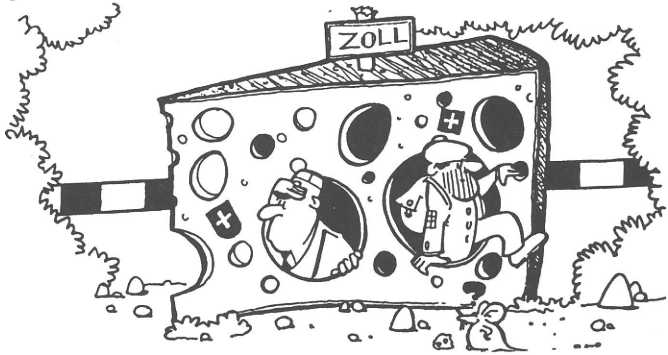
Püt da vista uffizial

& officieux

offiziöser

ufficioso

uffizius



ZR
RD

A Fond Farewell from Fido

It's all over. On 6 March the show came to an end, after 20 performances, 34 speakers, 85 students and 146 human person days of training. I did enjoy your company - it made Monday mornings bearable, sometimes even enjoyable. There were never less than 20 of you, occasionally I had to cope with 34. And a special bark of thanks to Rita who didn't miss a single performance and to Regina who missed only two.

I must say I learned quite a lot, thanks to the careful preparation, presentation and documentation of DG XXI's own training staff.

Do you remember Peter Wilmott saying, when he started me off, that he didn't want FIDO to be too easy-going? Well let me tell him that it was a tough course. FIDO may have the chic of a chihuahua: he also has the tenacity of a bulldog.

And now that I've proved my worth, DG XXI should show its appreciation by inserting in the Management Plan a proposal to charge a zero-rate of VAT on pet-food, especially the one with my name on it.

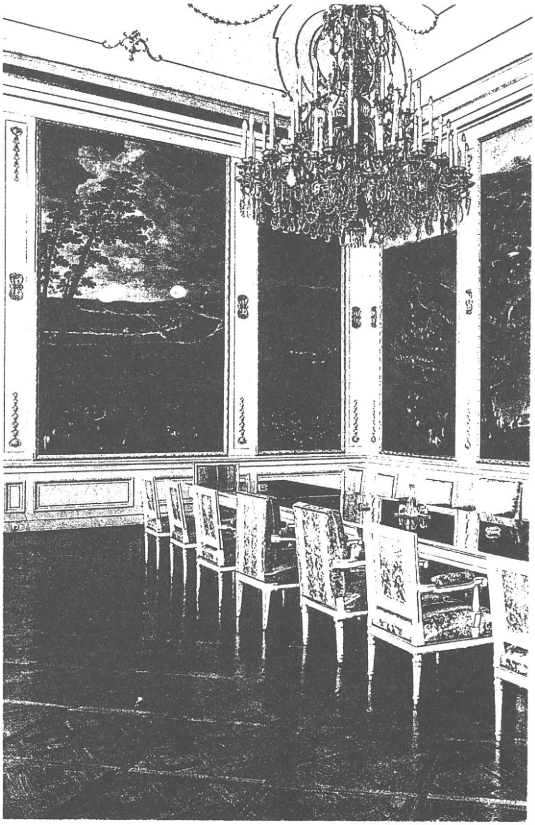
Finally, some great news for all you Fidophiles out there. We had to disappoint some of you this time round because the demand for tickets outstripped the supply. So we plan to come back in the autumn with a new series, streamlined and updated. See you then.

Fraternally FIDO

Prince Eugene saves the day

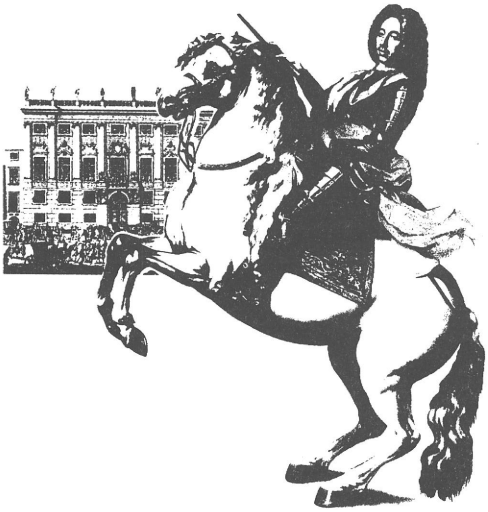
A visit to a tax office can rarely be an uplifting experience, even for a tax enthusiast. But visit our colleagues in th Austrian Ministry of Finance, and you might be lucky enough to spend a little time in the Baroque magnificence of the wing which was originally Prince Eugene's winter palace. As you would expect, the palace stands near the centre of old Vienna, within a short carriage drive from St Stephen's church, the Hofburg and the opera-house. Nowadays it is rather less conspicuous, in contrast with the neighbouring glitzy 20th-century shopping precinct. The tax-man has more recently built rather less elegant offices next door, with discreet access to Prince Eugene's wing.

Inside is a profusion of art-work, much in the tall elegant rooms. It was in such a room, lit with large chandeliers and decorated with floor to ceiling paintings, gold leaf and mirrors, and sitting at period furniture, that in mid-March I discussed with Austrian colleagues the more mundane aspects of the Community's customs regulations. Perhaps in deference to the stateliness of these rooms, their comment on the tardy adoption of the tariff and GSP regulations for 1995 (their first direct experience of the Community as a Member State) was expressed in more diplomatic language than



other comment on this subject which could have been heard in Brussels.

My Austrian colleagues were model hosts, whose courtesy and hospitality were fully in tune with the place. A city which has seen such a long and noble history does not dwell on the occasional hiccup.



But still ... Just a few minutes walk from the door of Prince Eugene's palace, is an area of antique shops and auctioneers which, the tourist is told, became established in old Vienna as down-on-their-luck aristocrats sought to exchange their remaining possessions for money. I forgot to ask my Austrian colleagues whether this was the usual first stop after leaving the tax office along the street.

John DE NEUMANN B-6

* * *

HÄGAR DUNOR LE VIKING

par Dik Browne

EN BREF

Nouvelles heures d'ouverture à partir du 1er mars 1995

Bibliothèque centrale de Bruxelles

Depuis le 1er mars 1995, les heures d'ouverture de la Bibliothèque centrale de Bruxelles ont été modifiées pour fournir un service continu aux fonctionnaires de la Commission tous les jours ouvrables de 10h à 17h (vendredi 16.30h).

Ce changement est particulièrement conçu pour faciliter l'utilisation de la Bibliothèque par les fonctionnaires situés dans les bâtiments distants du Rond-Point Schuman. Bien que cela améliore également l'accessibilité de la Bibliothèque aux lecteurs externes, la Commission et son personnel restent les utilisateurs prioritaires de la Bibliothèque. Elle est fermée aux visiteurs extérieurs le mercredi.

Les nouvelles heures d'ouverture s'appliquent à la salle de lecture principale (JECL 1/33 - ☎ 52976, à la salle des catalogues (JECL 1/52 - ☎ 52978) et à la salle des publications internationales (JECL 1/72 - ☎ 58224).

* * *

TOURNOI DE TENNIS
DG XXI: ETE 1995

Il est proposé d'organiser, comme en 1993 un tournoi interne de tennis parmi les membres actuels et anciens de la DG XXI. Les personnes intéressées sont invitées à se faire inscrire auprès de Leon Gordon (☎. 55689) avant le 15 mai.

Il faudra la participation d'au moins 8 dames et 8 hommes pour pouvoir construire un tournoi digne du nom.

Venez donc nombreux.

Leon GORDON

THE YEAR OF THE TRAVELLER

The World Customs Organisation (formerly known as the Customs Co-operation Council at its June 1994 sessions decided to introduce theme years as a means of promoting the work and role of Customs administrations. To start the initiative, it was agreed that 1995 would be designated ***"The Year of the Traveller"***.

The objectives of this particular theme in 1995 are two-fold. Firstly, to highlight to the travelling public important function Customs undertakes on their behalf in protecting society and seek their support and assistance in this role. The second objective is to focus the attention of Customs officers on treating the travelling public with professionalism, courtesy and tact, thereby facilitating the entry procedure for travellers without sacrificing enforcement.

* * *

Morris dancing is English folk dancing - is this a sign that the UK customs has gone mad, or an alternative way of employing staff? The " Portcullis " is the UK (& Swedish) customs symbol.

28 May 1995

Curriculum Bruocsellae ante portas!
The Brussels 20 K are waiting for YOU!

If you follow us
- *20 000 metres through the most beautiful parts of Brussels (including the Bois de la Cambre)*
- *in an atmosphere like the London marathon (running just for fun)*
- *n Belgium's most attended running event (at least 16 000 runners)*
- *where everyone can arrive within the time limit of 3 hours (jogging at about 7 km/h)*
- *as a member of DG XXI's famous running team EURODOUANE*

you will
- *be awarded a medal after your successful participation*
- *have your personal result published in Le Soir Tuesday after the run*
- *have your personal result published in the XXI-Info*
- *get all necessary advice before and all necessary cheers or consolation after the run*
- *get your finish photo soon after the run*
- *have done something particularly good for your physical health and spirit.*

For inscriptions: Diethard BLUM - MdB 1/08A - ☎ 56738

Results of the previous "new caption" competition

Come on, Valerie - its just DG XXI scaremongering. They couldn't possibly take on your 4000 redundant staff ... could they?" *Peter WILMOTT*

"It was bound to happen sooner or later, Valerie, that a journalist would mistake you for the Chairman's private secretary." *Peter VIS*

"It was dreadful, Sandy, the BBC even had to put it out after 9 o'clock because of the language some people were using!"(1) *Roger DARBY*

"Stop comparing yourself with Valerie Strachan and admit she's got everything. Brains, glamour, a top job and two trips a year to Brussels." *WILMOTT P."*

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(1) Reactions to the announcement of 20% custs to UK Customs?

It seems by common agreement that the Lady is Valerie Strachan, Chairman of the Board of H.M. Customs & Excise!

A "new caption" competition

WERE YOU THINKING OF ANYONE IN PARTICULAR FOR THE RÔLE ?

Any ideas for a new caption relating to an ex- DG XXI personality or own resources theme?
The best suggestion will be published in the next Info

STOP PRESS

A double corrigendum

In the last edition of Info I wrote on unlucky page 13 that the new "Dual use" Regulation and Decision would come into force on 1 March; they did not. This was not an April fool joke but the result of translation problems in the Council. It is often said that one should "hasten slowly" less too much speed will cause you to make too many mistakes, this seems to have been the case here. The Presidency at the time decided to push ahead and get the Council to adopt the package knowing that some language versions of the voluminous lists were not quite yet in the latest version. They assumed that all this would take a day or two - but it did not.

Eventually all was ready and sent of to Luxembourg for printing. It became obvious that the Official Journal would be dated 1994 but would not actually be published until round 15 March, thus the effect in legal terms would be that it applied before it entered into force - this is naughty and you should not do this. A legal conundrum, if a modifying Regulation was adopted by the Council on the basis of a Commission proposal how could it enter into force and be applicable in time to stop the one it was modifying entering into force and already have been applicable for some two weeks? If all the due procedures were followed it would appear in the OJ after the real date of publication of the basic Regulation! Panic.

But DG I is resourceful and found the key to the solution- literally. They locked up the copies of the OJ containing the original basic Regulation and there they stay under lock and key in a non-customs warehouse until the amending Regulation is through the Council and has itself been printed: then they will both emerge to the light of puzzled Journalists on the same day, so they will both come into force at the same moment and the second will then change the date of application of the first to 1 July or 1 June so quickly that no-one will notice!

Mathematicians will however tell you that for an infinitesimal moment of time the basic regulation will have

entered into force and that innumerable infractions will have occurred in that time. Luckily it isn't for our 01 to take on board this problem.

In the meantime the first "real" amendment is already on the stocks Annexes I and II need updating to take account of the entry of the three new Member States and the entry of New Zealand into the group of nuclear suppliers. It is however a pity that the proposal prepared by the Council Secretariat still counts Sweden as a country to which we can freely export goods- have they never heard of intra-Community transfers?

Tony GRIFFITHS B3

* * *

When shall we meet again?

Way back in Edition No. 20 the editor wrote a little comment on the times for starting meetings and the ability of the DGs to get up in time. The little bird who blew the whistle at that occasion has now been identified by the hierarchy and dealt with. The punishment fitted the crime - he had to spend one whole hour with his delegates while waiting for the interpreting team to come in! Luckily he speaks a number of languages well, it is rumored that he is virtually perfect in one of them, and could lead a spirited discussion of the state of European football to while away the time.

He reckons he has been "set up" and will produce the following documents at his trial.

Ed

A

COMMISSION EUROPÉENNE

39

Code Titre: 0 1 2 1 T 1 1
(1) DG . D

DEMANDE D'ORGANISATION DE REUNION

Le Directeur Général de la DG Douane et Fiscalité indirecte (DG XXI-B-6
demande l'organisation d'une réunion sous la dénomination
COMITE DU CODE DES DOUANES - SECTION ENTREPOTS DOUANIERS ET ZONES FRANCHES
à tenir du 06.04 au 07.04.1995 de 09.00 heures, à 17.30 heures
(se prolongeant au-delà de 18h30/21 heures)(*)
Président de la réunion M. LUX Secrétaire A. DE BAKKER Tél. 52653

B

01/03 '95 17:28 FAX 32 2 295 85 01 CECAN7001068DG21 008

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COMMISSION EUROPÉENNE

~~Code Titre~~: 0 1 2 1 T 0 1 4 5
(1) DG DIR

DEMANDE D'ORGANISATION DE REUNION

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C

Je vous prie de bien vouloir trouver ci-dessous la liste hebdomadaire des réunions de la DG XXI, établie selon l'ordre de priorité.

Date	Heure	Priorité	Code	Titre	Interprétation
03.04	9h00	1	T 280	Comité Matthaeus-Tax	11/11
03.04	9h00	2	T 042	Comité du Code des Douanes "Section Origine"	11/11
04.04	9h00	1	T 042	Comité du Code des Douanes "Section Origine"	11/11
04.04	9h00	2	T 050	Comité du Code des Douanes "Section Nomenclature tarifaire et statistique - Nomencl. combinée"	9/9
05.04	9h00	1	T 042	Comité du Code des Douanes "Section Origine"	11/11
05.04	9h00	2	T 050	Comité du Code des Douanes "Section Nomenclature tarifaire et statistique - Nomencl. combinée"	9/9
06.04	9h00	1	T 050	Comité du Code des Douanes "Section Nomenclature tarifaire et statistique - Textiles"	9/9
06.04	10h00	2	T 045	Comité du Code des Douanes "Section Entrepôts douaniers et zones franches"	9/9
07.04	9h00	1	T 050	Comité du Code des Douanes "Section Nomenclature tarifaire et statistique - Textiles"	9/9
07.04	9h00	2	T 045	Comité du Code des Douanes "Section Entrepôts douaniers et zones franches"	9/9

Contributors to this edition:

Malcolm Bevan, John Callinan, Pierre Condon, Philippe Cuisson, Dieter Blum, Roger Darby, P. Forget, Albert Hendriks, Peter Hobbing, Martine Mateo, Ingrid Schaerlaeckens and Gilles Siccardi.

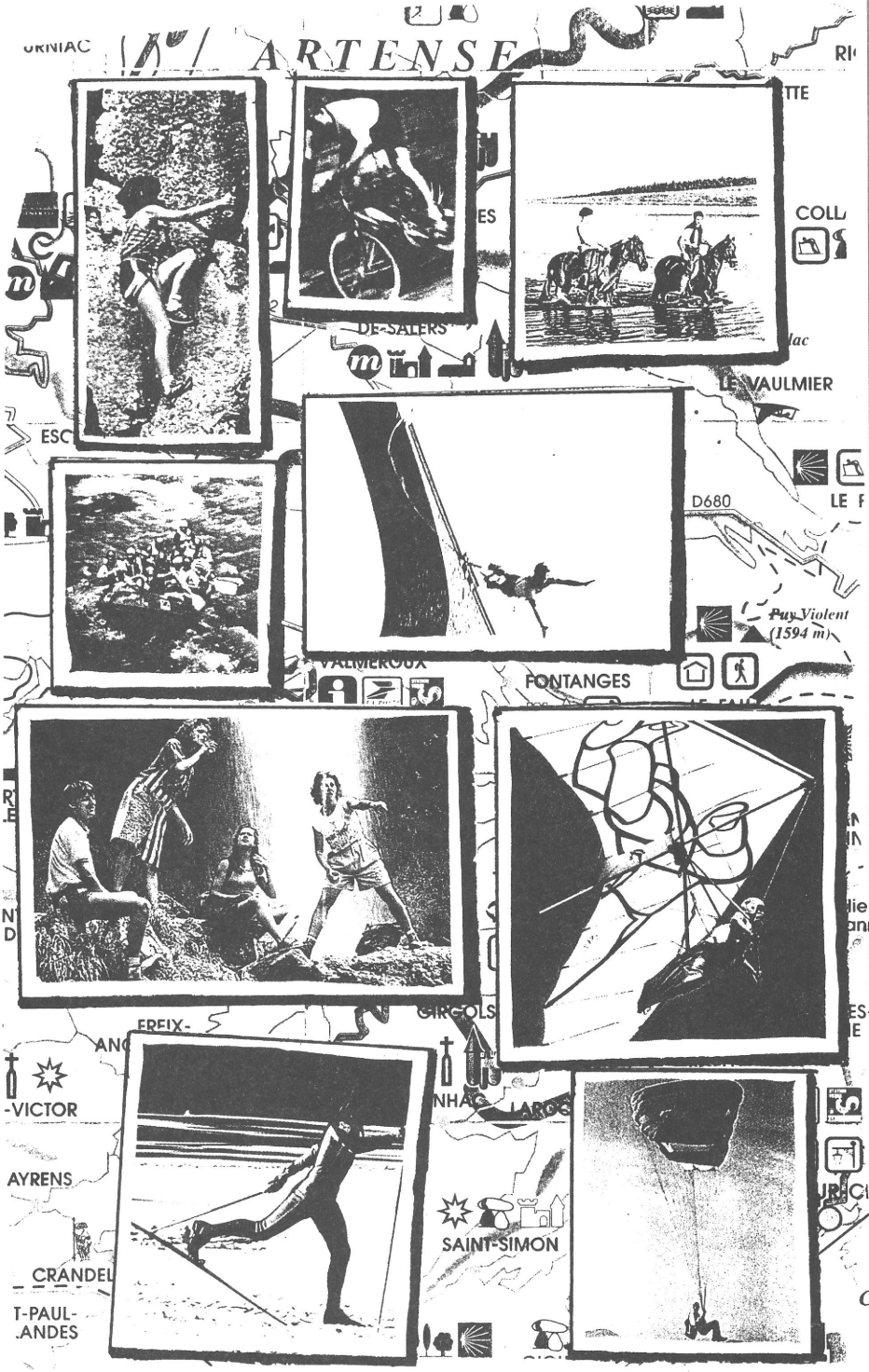
as well as:

The Archives, Marina Denruyter, Jean-Marie Gobeaux, Leon Gordon, Susanne Laustens, Susanah Martinek, Dorothée Montecchiari, Ilona Vestele, Peter Vis and Peter Wilmott.

Responsibility for the articles published rests with their authors

All articles or information for the next edition must be sent to the editorial office (MDB 3/01 or 2/35) before ***12 June 1995****, if possible in electronic form by Insem mail to M472 perezid.*

For more information phone 61639 or 55729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