

## The European Customs Union and its consequences

Forty years ago, the European Customs Union was created by the six founder countries of the European Union.

27 Member States\* have belonged to this Union, which is now a single market, since 1 January 2007.

The commemoration of the fortieth anniversary of the Customs Union in 2008 is an opportunity to highlight the role of customs administrations in our society and to examine how they have developed.

### The Customs Union and the Single Market: pillars of the construction of Europe

The construction of a united Europe began on 18 April 1951 when the six founder countries (Italy, France, Germany, Luxembourg, Belgium and the Netherlands) signed a treaty to establish the European Coal and Steel Community (ECSC).

The signature of the Treaties of Rome, on 25 March 1957, which created both the European Atomic Energy Community (Euratom) and the EEC (European Economic Community), set the founder countries on the road towards the Customs Union.

This Union was born on 1 July 1968, i.e. 18 months before the date fixed by the Treaty of Rome. Customs duties between the six founder members were abolished and, since then, a common customs tariff has governed exchanges with the rest of the world.

The establishment of the Single Market in 1993 led to the lifting of customs barriers within Europe, allowing for the free circulation of goods, capital and people.

The European Union is characterised by its vast maritime borders, along with its large ports and airport platforms which also represent external borders.

The single market also implies new control methods for customs services.

The traditional customs functions, focusing on the collection of taxes and duties on goods entering the European Union territory and controls on external borders, have been progressively extended to many other areas, particularly illicit trade and the organised crime with which it is often associated (narcotics, chemical precursors, counterfeiting, arms, etc.).

French customs also play a role in protecting the environment and cultural heritage, while guaranteeing the protection of employment and consumer safety.

Today, each of the European customs authorities is engaged in a root and branch modernisation and employs innovative technologies to combat the challenges posed by the globalisation of trade.

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\* Germany, Austria, Belgium, Bulgaria, Cyprus, Denmark, Spain, Estonia, Finland, France, Greece, Hungary, Ireland, Italy, Lithuania, Latvia, Luxembourg, Malta, Netherlands, Poland, Portugal, Czech Republic, Romania, United Kingdom, Slovakia, Slovenia and Sweden.

## European customs: between harmonisation and cooperation

The internal market can only work effectively if common rules are consistently applied at the Union's borders.

Therefore the European Union's 27 customs administrations must closely coordinate their activities.

Since the implementation of the Internal Market, and in order to make further progress towards the greatest possible customs integration, the European Commission has established programmes of action for customs within the European territory.

The aims of the current programme, entitled "Customs 2013", are as follows: to strengthen security in the European Union and on its external borders; protect the financial interests of the Member States by intensifying the battle against fraud; develop training tools that can be used by all administrations; boost corporate competitiveness by providing a virtual customs environment with simplified procedures.

In addition, the French customs are heavily involved in different forms of cooperation, at both national and international levels, thanks to their role as a "guardian of trade", their continuous readiness for action, and the legal framework within which their agents operate.

The priorities for French and international customs cooperation are part of the strategy to create a balance between the ease and security of trade: concerns which are broadly shared between the European Union and the World Customs Organisation.

The cooperation activities undertaken by the French customs include auditing and consultancy missions, along with training activities and twinning operations. They rely upon the work of a network of foreign-based agents (customs attachés, technical customs assistants and liaison officers based in specialist organisations such as Europol). They act as essential relays for France's international customs cooperation activities.

## The outlook for customs

Like their European neighbours, the French customs authorities must adapt their procedures and actions to the new directions taken by the European Community.

**The Modernised Community Customs Code (MCCC)** was published in the Official EU Journal on 4 June 2008. It contains the current rewritten Community customs code and includes structural reforms.

This applies to centralised customs clearance, for example, which allows previously-approved operators to declare their goods by electronic means and to pay their customs duties where they are based, regardless of the Member State through which the goods will leave, enter or cross the European Union, or in which they will be consumed.

In return for the new security constraints imposed on companies, **the new Authorised Economic Operator (AEO) status** allows companies to benefit from simplified procedures concerning security and customs operations. This status, of which there are different forms, is granted to companies which successfully pass an detailed customs audit.

Indeed, the aim of customs is to offer companies accelerated and secure customs formalities: namely **“e-customs”**, which provide a paperless environment for procedures and services via an Internet portal for integrated customs applications.

Thus, in France, the **DELT@** (Automated Online Customs Clearance System) **customs application** is intended for all companies that submit customs declarations. DELT@ integrates all current and forthcoming statutory regulations, such as the security measures that will apply from 1 July 2009.

Forty years after its creation, the Customs Union remains full of promise for the future of the continent and its community of citizens.

**The construction of Europe has also influenced the evolution of the French customs**, which have continuously adapted to change by diversifying their missions and renewing their working methods and operational resources.

Thanks to its expertise and its constant drive for quality, the French customs play a key role in the extended, unified Europe of tomorrow.

*“40 ans d’union douanière européenne. Des individus protégés, des échanges commerciaux simplifiés”*

*“40 years of the European Customs Union. Protecting people and facilitating trade”*

*“40 Jahre Zollunion. Garant für Sicherheit und freien Handel in Europa”*