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Direction Générale XXI

Douane et Fiscalité Indirecte

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## EDITORIAL

*Notre édition contient plusieurs articles qui nous rappellent que nous ne sommes pas un microcosme au milieu du néant. La vie se développe aussi à l'extérieur de la Commission et dans les autres services qui mettent en place la bureaucratie de l'Union européenne (c'est la toute première fois que j'utilise cette expression). Gardons à l'esprit que notre raison d'être est le service des citoyens de cette Union au risque, si nous ne le faisons pas, de tomber dans le piège consistant à faire et refaire bêtement notre tâche quotidienne, tout en dissertant à la fois sur le foot ou le prix des carottes hors taxe. Notre développement dépend de la santé de l'économie, nous ne pouvons décevoir et devons porter haut notre slogan "Commerce loyal et taxation équitable, piliers de notre Communauté". Aujourd'hui, il faut se retourner sur 1993 qui a été une année charnière pour la DG 21 (comme nous étions curieux de savoir si toutes ces nouvelles mesures à l'élaboration desquelles nous avons participé pour l'instauration du grand marché allaient fonctionner) et consolider ces réussites en 1994.*

*Tout c'est très bien passé, et probablement mieux que ce à quoi nous avions secrètement pensé. Les Gouvernements n'ont finalement pas perdu toutes leurs recettes TVA, les entrepôts accises restent bien fournis et les statistiques du commerce intra-communautaire, bien que présentés avec un peu de retard, ne sont pas moins fiables qu'avant. Les biens mis sous T2 en 1992 ont été apurés en 1993 et les problèmes rencontrés pour savoir où et comment importer ou exporter se sont résolus à force de persévérance: cent fois sur le métier, remettez votre ouvrage.*

*Comme promis, les mesures d'application du Code des Douanes seront prêtes pour 1994, même s'il a fallu les modifier au dernier moment pour tenir compte de quelques omissions ou erreurs. Mais était-ce évitable dans un ouvrage en 9 langues, 915 articles et 557 pages d'annexes mais malgré tout bon marché à 128 écus (5222 FB l'exemplaire soit 6.8 FB par page). La Douane communautaire a aussi fait son auto-analyse à Dublin et s'est découvert une nouvelle vocation dans la défense des*

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frontières externes et comme garant des nouvelles politiques de l'Union.

Pendant ce temps, d'autres ont, de leur côté, paisiblement mais efficacement, avancé dans des domaines qui n'ont peut-être pas subi d'aussi profonds changements ou produit de résultats aussi spectaculaires. Je pense, par exemple, au SAMCOMM et aux personnes des services Tarif et Taric. En fin de compte, l'équipe de rédaction et, à n'en pas douter le DG lui-même, estiment que vous devez tous être félicités pour le travail fourni et les résultats obtenus.

Depuis le 1<sup>er</sup> novembre, le traité de Maastricht est entré en vigueur. Avec lui, l'Europe s'est vue dotée de nouvelles compétences et est devenue

l'Union européenne. La Commission a perdu un adjectif pour porter à l'attention de tous que ses compétences ne sont plus strictement économiques, mais qui le croyait encore! C'est maintenant à la Commission européenne que nous travaillons tous. Et c'est le Conseil de l'Union européenne qui adopte nos propositions de directives et de règlements. Enfin, le traité de Rome modifié devient le traité de la Communauté européenne. Voilà qui est fait. Il faut toujours savoir comment on s'appelle.

Nous vous souhaitons un joyeux Noël et une année 1994 pleine de bonheur et de succès. En cette fin d'année, nous devons admettre que nous sommes...





## LE COIN DES DIRECTEURS GÉNÉRAUX



DIRECTOR GENERAL  
SWEDISH BOARD OF CUSTOMS

### Tull - en svensk betraktelse

*Swedish foreign trade is concentrated on the members of the European Community and the EFTA countries. Therefore, Swedish membership of the EC may involve many consequences for Swedish companies trading with enterprises within the EC and EFTA and also for Swedish Customs. Consequently, free movement of goods implies advantages for many Swedish companies, but also implications for those trading with "third" countries.*

*The core of the EC is the Customs Union. Sweden has to take over the Customs code and the tariff. Historically, Sweden has followed a policy of free trade and must now raise the level of duties and once again apply, for example, import licenses for tex-*

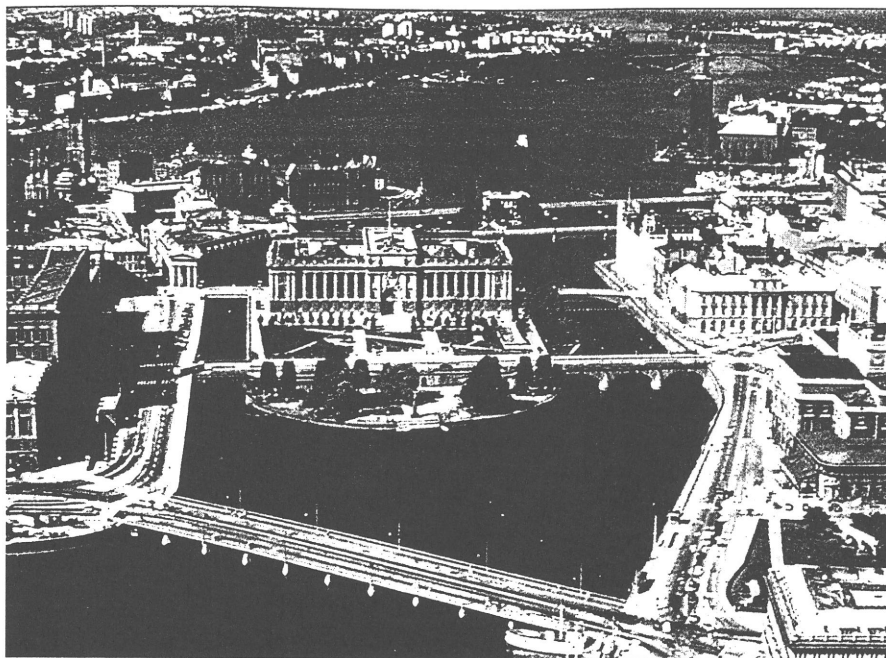
*tile products. We have also found that the customs' procedures within the EC in many senses are more old-fashioned than our Swedish regulations. Many customs officials recognize regulations which were in practice in Sweden 20 years ago.*

*On one hand, life is probably going to be much easier for many companies trading with the EC, but on the other hand it may become more complicated for others. As regards the Swedish Customs, the new situation will lead to a considerable reduction of jobs, but also to a heavier work load and new tasks for the officers who are left.*

*We have compared the Customs Code with the Swedish legislation and the*

*Government has, acting on my proposal, appointed an ad-hoc committee to look into the necessary application regulations. We have started to translate the combined nomencla-*

*Stockholm, as well as meetings in Brussels between officers from the EC and our administration, have proved to be of great value to us. Although we have a very modern ADP*



*ture from English (and Danish) into Swedish. A very important task is, of course, to adapt the Swedish Customs ADP system to TARIC, Quotas etc. We have had the privilege of listening to two eminent officials from DG XXI, Mr Michael Lux and Mr Maurice Walker. Their visits to*

*system, in which we use EDI to a very high degree, many changes will be necessary.*

*A question of vital interest is the consequences of abolishing the border controls between Sweden and the EC. Many Swedes are extremely wor-*

ried about the plans to abandon our customs border control, fearing that the inflow of narcotics is going to increase. The background is of course that Sweden, compared with many other countries, has very strict regulations against drugs and has also been successful in the combat against illicit trafficking. This is of course the same discussion which you have held in the EC countries.

That is why we have found it interesting to learn about the measures undertaken by the member of the EC in order to - in accordance with the terms of the Treaty of Rome - protect themselves after 1 January 1993. Swedish customs officers have had the opportunity to study (or work) in many EC countries and to follow the discussion in Dublin last month (Customs 2000). I must say that we found in particularly interesting to listen to our friends from the United Kingdom. Therefore we have proposed that the Swedish Customs - as in other countries - should be authorized to intervene when suspicion arises that a person, at or near the border, may have drugs in his possession. A governmental committee has now arrived at the same conclusion.

Ulf LARSSON

Director General - Swedish Board of Customs

Consequently, I have appointed a small work group with the task to propose new tactics at the internal border.

The preparatory measures for a membership are also a question of informing and training our staff and providing companies with information. We have published some 20 reports and at the beginning of 1994, we plan on arranging some 200 one-day seminars for our officers. Later on, general and special training courses will be held. As regards information to companies, the National Board of Taxation, the Central Board of Statistics and the Board of Customs have decided to make joint efforts in order to avoid confusing the firms with brochures from different national agencies.

The aim and the direction of the Swedish Government, as well as that of the Commission, is that our country will become a member from 1 January 1995. The Swedish Customs follows that schedule. However, it is up to the people to decide "if and when" in a referendum, which probably will be held after the next election in September 1994.

## QUI FAIT QUOI?

### Swedish Tax Administration: Preparation for EC-Membership

*The Swedish tax administration consists of the National Tax Board, 24 County Tax Authorities and 130 Local Tax Offices. The Swedish tax administration is responsible for practically all taxes, with the exception of taxes on imports of taxable goods. The National Tax Board is the central administrative authority for taxation, collection, as well as civic registration and general elections. Swedish membership of the Community will have an effect primarily on value added tax and other indirect taxes. As DG XXI is responsible for these taxes and issues related to them, an account of the effects on the Swedish tax administration could be of interest.*

*VAT was introduced in Sweden in 1969. During the last few years the VAT legislation has stage by stage been harmonised with the EC directives. There are preparations for further harmonisation that can only be finalized when the membership negotiations come to an end. The standard VAT rate is today 25 per*

*cent. There are also two reduced rates; 21 and 12 per cent.*

*The Swedish Customs Office administers VAT on imports of taxable goods and the tax authorities administers VAT on the taxable turnover in Sweden. The task of the National Tax Board is to promote, through advice and directives, a correct and uniform application of current regulations.*

*When VAT was introduced there were about 360.000 taxpayers. Today, 24 years later, the number of taxpayers is 710.000. Most taxpayers, about 430.000, submit a VAT return. However, unlike most of the EC-Member States, small enterprises in Sweden submit their VAT return once a year on their general income tax return. About 280.000 taxpayers show their VAT in this way. A great part of them are farmers and the amounts of VAT are very small. However, there is no common flat-rate scheme for farmers in Sweden.*

*No matter if the taxpayers report their VAT on VAT returns or report it*

on their income tax returns, all of them are registered for VAT and recorded on a data base register. So, when Sweden joins the EC it will not have any problems to meet the requirements of the Community's VIES-system.

In the event of membership, the major change for the Swedish tax administration will most likely be that VAT on imports from the EC Member States will be transferred from the Swedish Customs Office to the tax authorities. The tax control will also be altered because of the possibility of using the VIES-system. Tax control in Sweden is to a great extent integrated, that means that direct taxes and VAT are largely checked at the same time. It should still be possible to use this working method in the future. The combined control which is used in connection with annual VAT returns will not be altered either.

A transfer of the administration of VAT as well as other adaptation measures from the Customs Office to the Swedish tax administration will require about 150 more permanent employees.

The adaptation of excise duties to the EC rules is mainly a political question and does not fall within the re-

sponsibility of the National Tax Board. Here I will limit myself to mentioning that the only entity to pay tax on spirits and wine in Sweden is a monopoly, a state-owned company. If it is found that a monopoly on the sale of wines and spirits is not compatible with the EC competition rules, the number of taxpayers will increase dramatically.



**Skatteförvaltningen**

As to trade with the EC countries, the essential difference will be that responsibility for and handling of excise duties will be transferred from the Customs Office to the tax administration. The objective of the Swedish tax administration is that part of this control shall be integrated with other excise controls of enterprises.

If Sweden joins the EC with effect from 1 January 1995, our preparatory work will have to be done quickly. It will be too late if the work starts after the referendum which is planned for 1994 as most must be ready before the Summer of 1994. Companies will need information and several brochures on the subject are therefore being prepared, some of them together with the Swedish Customs Office, together with other authorities concerned. This idea originates primarily from Denmark.

*The preparatory work not only involves producing information at a general level, but also training of personnel at all levels. The intention is that all personnel within the tax administration shall have some kind of training on issues relating to the EC. Those who work with VAT and other indirect taxes will have training which specialized on those issues. A special group of about 20 persons are being trained to be able to contribute with expert knowledge on the area of taxes in contacts with the EC. Besides expert training they also need, among other things, language training. The group has already visited Brussels and attended a series of lectures and met representatives of DG XXI and other representatives of the EC administration.*

*Traditionally, the Swedish tax administration has good contacts with the Danish tax administration. This has been very useful as to our preparatory work. We hope that we will in this way learn from the experience gained in Denmark. This regards the implementation of the different EC directives as well as working knowledge gained in connection with the work with the tax administration, but, above all, how the new indirect tax regime which came into force on 1 January 1993 has worked.*

*In conclusion Swedish membership will mean several essential changes*

*for enterprises. The advantages of the new indirect tax regime will be the same as for enterprises within the Member States of the Community. Another change will be that enterprises will have the same tax authority within Sweden for both intra-Community and domestic VAT related business. This is in line with the National Tax Board's overall service and control philosophy, which means a whole-customer relationship between the tax authorities and the tax subjects.*

*A Swedish membership will bring many new rules and routines to the Swedish tax administration. We know by experience that if data processing systems are modified this will demand time and resources. The time just before and after membership will therefore be especially demanding.*

*However, membership will have various positive effects on the Swedish tax administration. One effect will be that our tax administration will learn more about the tax systems of other countries and will be able to give adequate replies to companies' questions on VAT issues relating to the trade with the EC countries. Another positive effect may be that automatic and better contacts between the Swedish Tax authorities and its counterparts in the Member States are developed. This will in its turn lead to ideas and views being spread more*



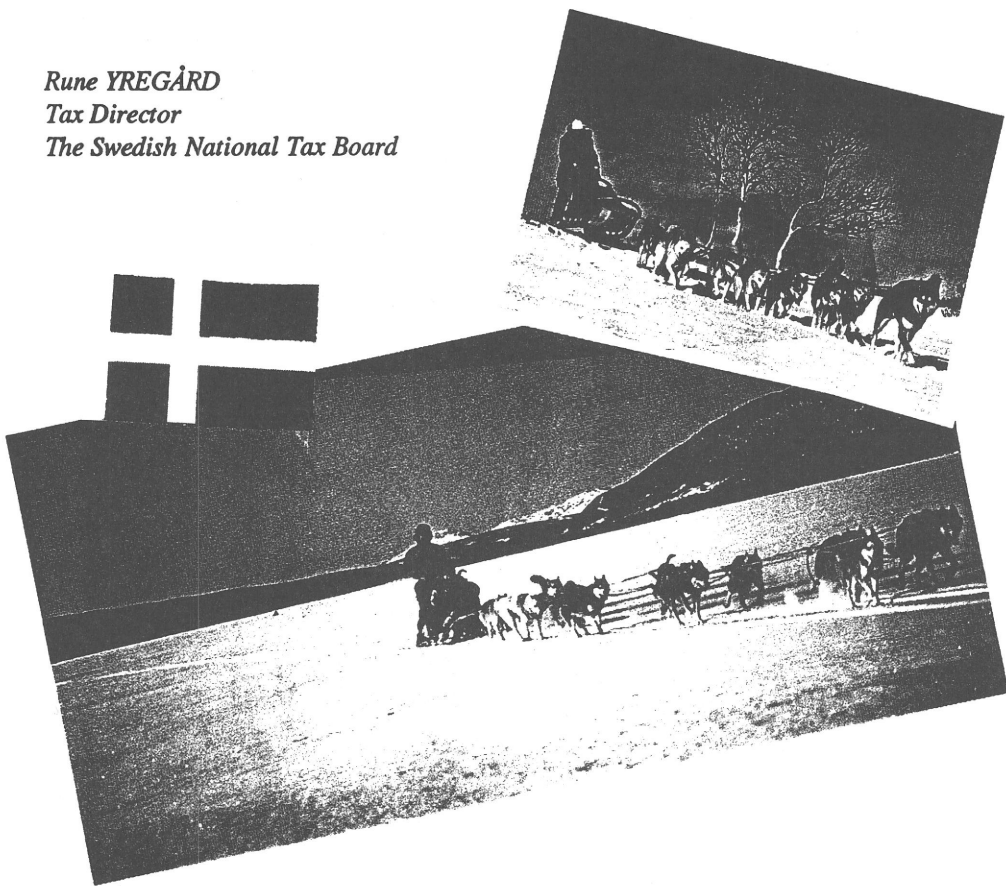
*easily and quickly. This not only concerns VAT control, but also such issues as working methods and organisation.*

*In other words, EC-membership will be a new, exciting and important element in our endeavour towards a bet-*

*ter and a more effective' tax administration, including personnel development.*

*Finally, when Sweden joins the European Community, the Swedish Tax Authorities will be ready to start collaboration within the Community.*

**Rune YREGÅRD**  
*Tax Director*  
*The Swedish National Tax Board*





*The Whitehall and Industry Group (WIG) is an educational charity which fosters greater mutual understanding between the civil service and industry in the UK; a sort of Matthaëus programme which spreads beyond the customs service. Having conquered the UK scene, WIG has keen to expand into Europe and from a short list of some half dozen industrialists, I was despatched, as initial guinea-pig, to DG 21.*

*Why DG 21 rather than say, Industry or Transport? Well firstly the link between WIG and the Commission is formed by Peter Wilmott who has known the WIG organisation for some years. Secondly, by visiting one of the more technical directorates, I was able to concentrate on the process of how you work, rather than becoming embroiled in the various policy issues being discussed - as I*

## A visit to DG 21

*certainly would have done in either of the two directorates mentioned above!*

*When not on secondment, I work for British Aerospace (BAe), currently in its Regional Aircraft business<sup>(1)</sup>. We manufacture and sell the 'Whisper Jet', but until my secondment to Brussels I had never heard any complaint that the aircraft is too quiet: Now I understand that it can be hazardous to glider pilots!*

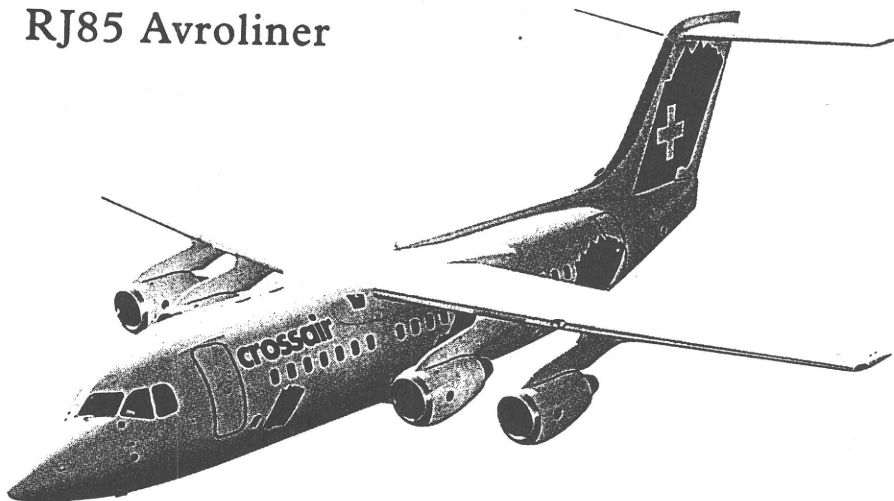
*I arrived at Zaventem airport a few hours later than intended. The scheduled aircraft was, apparently, unserviceable, and before any one asks, yes it was a 146!*

*Having found my way to Rue de Luxembourg, I tried out my somewhat hesitant French on the security guard. He seemed to understand me as minutes later Peter Nielsen came to greet me and lead me to the office which was to be my base for the following three weeks. A flowering plant was waiting on the desk - just one of the many friendly gestures which made the secondment such a pleasure.*

*The initial day and a half sped by as*

*(1) Now called Avro, recreating a famous name in British aviation history. The BAe 146 is now the RJ "Avroliner" - see opposite. ED*

## RJ85 Avroliner



*I tried to find my way through a maze of corridors populated entirely, it seemed, by multi-lingual people, who having taken one look at me gave me directions in English.*

*My education began immediately. The Common Tariff Unit and SAMCOMM. SAMCOMM? Surely not Surface to Air Missile Communications? My background and training in an aerospace company proved entirely unreliable as I began to learn of the breadth and scope of activities either undertaken or co-ordinated by DG 21.*

*The latter part of the first week was taken up by my 'Grand Tour'. This commenced by driving to Strasbourg in order to see the European Parliament in plenary session. Unfortunately, I missed seeing the Matthaeus vote by a couple of hours but I did witness the voting on the budget approvals. Whilst at the 'Palais de l'Europe' I contacted an MEP whom I had previously met through BAe and was fortunate to be invited to join a number of British MEPs for lunch. Once they had provided me with their views of the mornings proceedings, the conversation returned*

to those topics I assume are standard: the forthcoming elections, constituency boundary changes and the vagaries of the British press. The cold buffet lunch was magnificent and, replete, I then departed for Luxembourg.

The following morning spent at the Court of Auditors was truly fascinating. One of the auditors used the standard menus on his PC as the outline to his presentation in which he graphically demonstrated the benefits of an audit based, rather than a quantitative control, approach. Reviewing the 3500 claims for export refunds made by 340 German milk producers, he quickly demonstrated that 84% of export refunds are received by just 8 suppliers.

The afternoon was spent at the Court of Justice where one of the judges ran through 'les points chauds', another very interesting discussion, and then back on the road to Brussels ensuring that full advantage was taken of the 'approximised' VAT rates by filling the petrol tank to the brim before crossing the border.

The following days brought the bulk of the interviews within DG 21. I learned an enormous amount about customs and indirect taxation; I discussed the Customs 2000 initiative, fraud, IT and attended an Origin

Committee meeting (John Taylor please note: a visitor has now mentioned the work on origin in the subsequent visit report). The more people I met, the more subjects I discussed, the more I became aware of the differences between our two organisations. Both organisations employ a relatively small number of highly motivated, well qualified personnel and both have, I believe, achieved significant success. But in my environment, most of our systems e.g. budgetary and personnel, support the manager in managing his resources in a common direction, in a way which recognises, rewards and reinforces both individual and group achievement. Items which could be distractions from the corporate goals are moulded until they too support rather than hinder. A small example: we recently moved the oft-travelling sales and marketing departments to a new factory. At this new location expenses took between 3 and 6 weeks to be reimbursed. By this time the traveller was abroad again, and bank accounts/credit cards were breaching their limits. The system was changed and we now enjoy the same standard as existed at the previous location, namely reimbursement in approximately 3 days.

This, I felt, was in marked contrast to the system within the Commission and whilst the 2 organisations objec-

tives and working styles are, and need to be, different, I could see not benefit in making it more difficult for the Directorates General to efficiently achieve their respective missions.

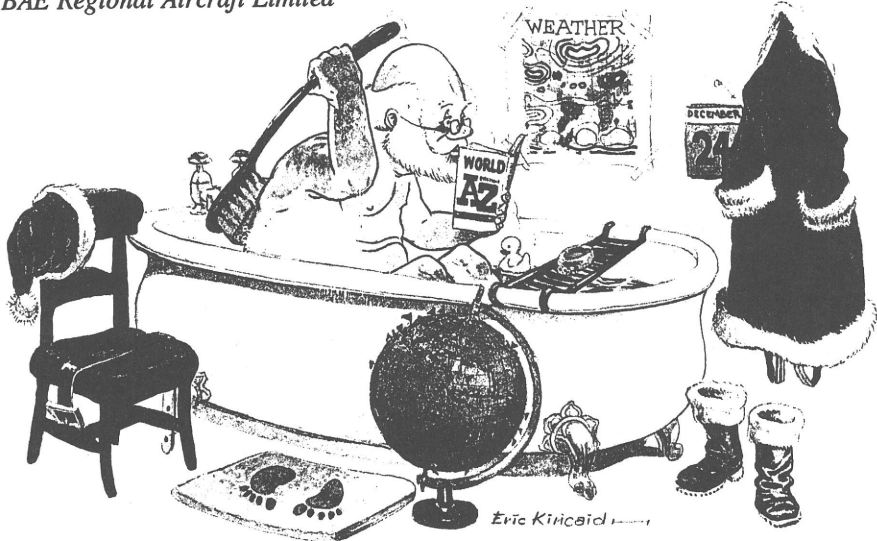
This, in turn, led me to appreciate more deeply the fact that the necessary legislation was in place in time to achieve the Single Market. Consequently, in this respect, I have nothing but admiration for the part of the Commission I saw in action. In fact, I concluded my verbal feedback (to the Directors, their Assistants and Heads of Units) by saying there is now one more 'ambassador' within British industry, who will explain how small the Commission really is

and how much it achieves with the resources available.

Lastly, I would simply like to say 'thank you' to everyone who contributed to my education during these three fascinating weeks. I have learnt a lot and shall disseminate these points to my colleagues throughout BAE.

Next time I'm in Brussels I shall try to find time to pop in and say 'hello'. Meanwhile, if anyone is visiting HM Customs & Excise in Manchester and has the time and inclination to visit an aircraft factory, please let me know. I would be glad to be able to return a little of the hospitality shown to me whilst at DG 21.

Leigh PARISH  
Commercial Operations Director  
BAE Regional Aircraft Limited



## Tariff matters in DG XXI: A look from a newcomer

*I have been invited (or asked?) by 21 Info to contribute some thoughts on my experience so far with DG XXI and the challenges for the work ahead, as I see them, developing. It is with great pleasure that I engage myself in the exercise of trying to answer this kind request, although I have to warn readers that my experience so far is limited.*

*As you certainly are aware, I am an economist who joined DG XXI about nine months ago, coming from Eurostat - the Statistical Office of the European Communities. Since then I have been mainly in charge of the two Units responsible for tariff matters. Although participation in Board meetings and some other activities of an horizontal nature, have greatly contributed to broadening my appreciation of the challenges as well as opportunities with which Customs and Taxation will be confronted in the years ahead.*

*The mission of DG XXI has been clearly defined and has not changed with the implementation of the single market. In short, it aims at facilitating trade, providing at the same time for an adequate protection of the economic, commercial, cultural and environmental interests of the Com-*

*munity, with due respect for the agreements signed with third parties. However, the realisation of the single market does have some repercussions at the level of DG XXI's immediate objectives and priorities, as it has been explicitly recognized in different documents and on different occasions, namely under the heading "Customs 2000".*

*The first obvious consideration that has to be taken into account is that with the realisation of the single market the nature of the customs frontier changed. It no longer coincides with the national frontiers; instead it became a fully notional reality linked to the origin of the flow of goods. Hence, there is a clear need to distinguish between the Community (internal) market and the external (outside the Union) world, with immediate consequences for the functioning of customs and taxation policies. The direct consequence of this is that there is a need to identify the main objectives of our work in this new context, as well as to re-assign priorities to them and define the strategy through which they can most efficiently be attained.*

*It is crucial, both in terms of the effective concretization of the single*



*internal market and of the control of the external frontier, that practices followed by Member States' administrations in the implementation of the Customs Code provide for equivalence of results. Unless this goal is achieved in practice, one can hardly talk of a single unified Community market, since trade deflections will occur to deflect the benefits derived from applications of the Code leading to differential results.*

*Among the several objectives that can be identified and which have to be pursued, in order to achieve the above desiderata one should include all the activities that pertain to a cor-*

*rect and uniform classification of goods. Without this, the bare minimum necessary for achieving equivalent results, no matter where goods arrive at or leave the Community, cannot be guaranteed. These are precisely the activities that fall within the responsibility of Units B4 - Common Customs Tariff and B5 - TARIC. Hence, the relevance of their activities and the priority that has to be assigned to their work, which to a large extent derives from the need to give appropriate answers to problems emerging from innovation and a continuous changing world. It is, thus, an unfinished business, al-*

*though variable through time and which tends to be positively correlated with the dynamism of economic activity.*

*The essence of the work developed by the Units in charge of tariff matters is then of a support nature, but vital to the correct functioning of the single market, both in its internal and external dimensions. It includes as main activities:*

- 1 - management of the combined nomenclature,*
- 2 - development of "binding tariff information", whose validity*

*is recognised by all Member States,*

- 3 - management of TARIC, the common data base containing all the information required for customs clearing of goods, including preferential duties, anti-dumping rates, quotas, suspensions, and other non-tariff measures such as licensing and quantitative restrictions,*
- 4 - assistance regarding tariff matters in the implementation of the Community's foreign trade policy.*

*Since the introduction of the single market did not change the priority for tariff matters' work and, if anything, contributed to make it more relevant, to the extent that it promotes convergence of results at the external frontier, the question that can legitimately be raised pertains to the possibility of achieving greater efficiency in our work.*

*This is normally a tricky matter, since in theory there are almost always changes that could be made that would bring about increases in efficiency. The problem is that those changes also involve costs (monetary*

*and otherwise) besides often being constrained by regulations and procedures. Hence, the emergence of problems of optimality and second best, of trade-offs and choice, which are the realm of economics, but which, as we know, are seldom easy to solve.*

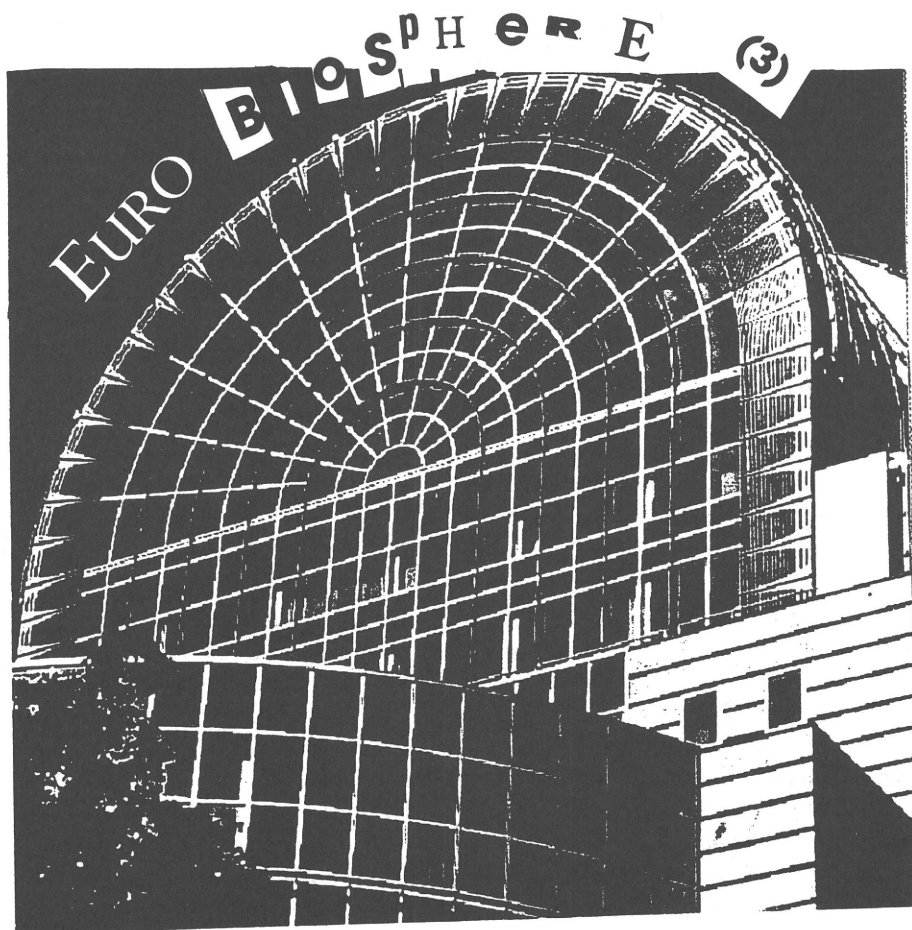
*In the present concrete circumstances regarding human resources in the Commission, of changing priorities, and taking into account principles such as subsidiarity and partenariat, the need for increased efficiency raises further questions in terms of organization and choice among different but interrelated types of resources (statutory staff, seconded national experts, outside consultants and even equipment) which have to be considered simultaneously.*

*Units B4 and B5 are engaged and deeply committed to the overall exercise taking place in DG XXI in order to prepare it better to the challenges emerging out of the need to implement a truly and efficient single market. Personally, I will try to contribute in any way I can to such endeavour and hope, that collectively, we will be able to find the appropriate solutions to problems on which the success of the European Union so obviously depends.*

*Jose A. GIRAÕ - Principal Adviser BII*



*Exclusive check-in facilities  
and personal attention.*



*Angeline DE BAKKER B-6*

## ACTUALITES

### **Customs 2000 - the future role of customs in the European Community**

*In the prestigious setting of the Dublin Castle Conference Centre Mr Dermot B. Quigley, Revenue Commissioner, opened a high-level planning Seminar entitled "Customs 2000 - the future role of Customs in the European Community".*

*The Seminar was attended by senior Customs officials from all EC Member States, from the European Commission and from the four EFTA States which have applied for EC membership (Austria, Finland, Norway and Sweden). Most delegations were led either at Director-General or Deputy level. The Commission delegation was headed by Mr Peter Wilmott, and the Cabinet of Mrs Scrivener was represented by Mr Denis Salord.*

*In opening the Seminar, Commissioner Dermot Quigley said, "We need to be able to demonstrate to all our clients, to the Government, other agencies for whom we perform essential functions, to our staff, to the traders with whom we do business, in fact to all our customers that we are performing our functions in an effect-*

*ive and responsible way, that we are using modern techniques and that we are alive to the needs of business and the general public".*

*He went on to stress, "What we are seeking is that we have clarity in our common objectives and that we pursue them in a consistent and equivalent manner".*

*He highlighted the tasks now falling to Customs which are numerous and varied and include*

- *supervising the EC's external frontier with non-EC countries in the interest of the Community and its people;*
- *facilitating and regulating import and export trade with third countries;*
- *the collection of national and EC revenue charges on imports;*
- *the protection of the economic and business interests of the Community by implementing quotas, restrictions, ceilings and other controls on imports where these arise in trade relations with third countries;*



### *The Three Magi*

*Peter Wilmott - Dermott Quigley - Carlos Muñoz Betemps*

- *combating drugs trafficking and other threats to society;*
- *the protection of the Community's cultural heritage by applying controls on the export of national treasures, etc.;*
- *assisting in the prevention of indirect tax fraud and the policing of the EC's common policies.*
- *how to get the right balance between the need for regulatory controls against evasion and fraud, on the one hand, and the equally important need, on the other, to simplify trade and keep compliance costs for businesses to a minimum; and*
- *what new procedures and working methods may be required to achieve the above-mentioned objectives.*

*The Dublin Seminar then principally reviewed*

- *how the EC Customs Services can best carry out these tasks in the new situation of a Europe without frontiers under the Single Market;*
- *how equivalent control results can be obtained in all the Member States;*

*There were three workshops which discussed the following themes:*

- *Customs role at the External Frontier covering the environment in which Customs will operate in the year 2000 (following*

*adoption of the Maastricht Treaty, enlarged Community with new members, consequences of the completion of the GATT/Uruguay round of the world trade discussions); the Community's trade relations with non-EC States; methods to be employed in controlling the passage of persons, transport and goods across the Community's external frontier and the development of arrangements for mutual assistance between EC States in carrying out such functions.*

- *Trade facilitation and Customs Working Methods covering the development of new Customs clearance procedures and working methods, including the use of risk analysis and audit techniques.*
- *Resources and efficiency concerning the effective use of staff and other resources, the measurement of the quality and efficiency of controls and forward planning.*

*Based on the discussions in each workshop, Mr Quigley distilled the main points into the text of a draft Statement which is intended to focus Community customs activity in coming years on a number of priority areas. The draft Statement is in fact*

*a strategic programme, which sets horizontal objectives which all our customs administrations have endorsed, an important point when one considers the responsibilities which remain with the Member States as regards the administration of the Customs Union. Some notable innovative features of the draft Statement are the references to physical and staff resources, penalties, work programmes and analysis of results, most of which would have been taboo subjects even a short time ago. It seems that a consensus was reached in Dublin that to make the Customs Union work in an effective and coherent manner, some questions which had previously only been dealt with on a national level would now need to be co-ordinated with other administrations and with the Commission. In this sense, the draft Dublin Statement represents something of a leap forward, as it opens many possibilities for future co-operation and action which will undoubtedly contribute to making the Customs Union a more unified and efficient entity in the years to come.*

*The draft Statement is due to be adopted by the Directors-General of customs when they meet on 1 December 1993.*

*John RYAN B-7*

## Une semaine pour les PME

*Des hélices qui font décoller un bimoteur SAAB-SCANIA de Zaventem pour atterrir trois heures plus tard à l'aéroport de Nantes où la limousine du Président de la Chambre de commerce m'attend pour me conduire à l'hôtel: c'est ça, la Semaine Européenne de l'Entreprise. C'est surtout le lendemain où, après une toute petite sieste au milieu de la nuit entre deux séances de préparation du séminaire commencée toujours trop tard, il faut présenter, préciser, répondre et ne pas se tromper... ou presque.*

*Lancée en grande pompe par le Commissaire italien VANNI D'ACHIRAFI, à la fin du mois de septembre, devant une salle de presse archi-comble, la Semaine Européenne de l'Entreprise s'est déroulée, cette année, du 4 au 8 octobre sous le thème: "Votre PME: Moteur de la dynamique du Marché Intérieur", avec au programme plus de 2500 manifestations dans 600 villes de la Communauté mais aussi de pays tiers comme la République tchèque, la Finlande, Malte ou la Suisse.*

*Son but: permettre à toutes les PME "d'oser" le grand marché.*

*La Communauté compte quelques 15,5 millions de PME. Imaginons que chacune puisse, par une meil-*

*leure information, un accord de partenariat ou tout simplement un exemple à suivre, embaucher un salarié. Le livre blanc sur la croissance, la compétitivité et l'emploi serait-il toujours d'actualité? C'est sur ce constat simple (voire simpliste) que peuvent s'appuyer les tenants du développement de la politique communautaire en faveur des PME.*

*Ses moyens: Relais locaux et Commission.*

*L'opération de la Semaine Européenne de l'Entreprise est menée conjointement d'une part, par les correspondants locaux, et, d'autre part, par la Commission. Sur le terrain, ce sont:*

- les réseaux d'information des PME, les Euro Info Centres qui avoisinent les 250 et sont généralement accueillis par les Chambres de commerce, fédérations professionnelles, associations de développement régional;
- et les réseaux de partenariat soit sur base confidentielle - le BC Net, qui dispose d'un système informatique reliant 600 conseillers en rapprochement d'entreprises - soit non-confidentielle - le Bureau de Rapprochement des En-

*treprises qui fonctionne selon le principe des petites annonces.*

*La Commission, de son côté, est particulièrement présente via la DG XXIII, qui assure la logistique et le financement de cette manifestation, mais aussi à travers les nombreuses interventions des fonctionnaires d'autres directions générales envoyés aux quatre coins de la Communauté*

*pour animer les tables rondes, séminaires et autres groupes de travail.*

*Après neuf mois de fonctionnement du marché unique et la réaffirmation à deux reprises par le Conseil Européen - à Edinbourg et Copenhague - du rôle clef des PME pour la relance économique, la Semaine Européenne de l'Entreprise a pris cette année une importance toute particulière. Pas*

**SEMAINE  
EUROPÉENNE  
DE L'ENTREPRISE**

**EUROPEAN WEEK  
FOR BUSINESS**

**EUROPÄISCHE  
WOCHE DER  
UNTERNEHMEN**



*moins de 6 Commissaires ont participé à cette manifestation, dont Madame Scrivener, qui avait prévu de se rendre à Poitiers et à Grenoble, mais a dû abandonner la destination alpine à son Chef de cabinet, empêchée par une méchante grippe.*

*Proximité. C'est l'enseignement que je peux tirer de ma participation à deux journées de séminaire. Les opérateurs ont besoin d'informations, bien sûr, mais aussi de proximité, de sentir que leurs préoccupations sont prises en compte et que finalement, à Bruxelles, ce sont des problèmes qu'ils rencontrent chez eux dont on parle. Tout comme nous avons besoin, nous, de leurs expériences et remarques pour, en toute indépendance, enrichir nos réflexions.*

*Sur le grand nombre de manifestations organisées dans le cadre de la Semaine Européenne de l'Entreprise, une quinzaine portait spécifiquement sur des sujets de la compétence de notre Direction générale. La grande majorité des séminaires concernait le nouveau régime de TVA intra-communautaire dans sa généralité. Ce-*

*pendant, pour avoir été repris en tant que tel dans plusieurs manifestations, il se confirme que la représentation fiscale - en matière de TVA et d'accises - est un problème concret auquel les PME se trouvent confrontées. Certains organisateurs, s'inspirant probablement de l'organigramme de la Commission, ont réuni les réformes fiscales et douanières dans le cadre d'un même exposé. D'autres ont même anticipé en programmant des séminaires sur la fiscalité européenne dans son ensemble. Si, cette année, la fiscalité a tenu le haut du pavé, Chers Collègues douaniers attention! La prochaine édition de la Semaine Européenne de l'Entreprise verra à son ordre du jour un plus grand nombre de thèmes de votre compétence: il semble que depuis la suppression des frontières douanières, les entreprises soient confrontées à des problèmes...de douanes! En particulier elles s'intéressent à l'origine. Avez-vous le temps, d'ici l'année prochaine, de régler cette question alors que nombreux sont ceux qui n'ont pu remonter au-delà du big-bang?*

Valère MOUTARLIER C-1

## The Clients view

*Thirty of us have heard of the "Advisory Committee on Customs matters and Indirect Taxation" because they went to the seminar organized by Richard Condon on 15 November to explain the whys and wherefores of this unusual creature. Maybe one or two others missed the presentation because of urgent business and might find it useful to learn a little bit about the Advisory Committee.*

*In fact it is a recreation of the original Advisory Committee that was limited to customs questions when it was set up in 1973, in those days DG 21 didn't exist and tax questions were hardly off the ground. Richard sketched out the background, John Ryan told us about the workings of the new, while Thomas Carroll filled in the Directorate C elements and told us about the infamous "Comité d'écoute". What follows is distilled from what they told us, but some elements from outside may have worked their way in!*

*The old Committee of 40 members worked "more or less well" and it's success should not be exaggerated. There was the problem that the Officials of the SUD, as some of us were then, resented the Committee as a complication and a bit of a nuisance in introducing new ideas and de-*

*mands. The Member States also had problems as they thought that the only consultation of the economic interests concerned should be in their own country or that they were irrelevant anyway. They also objected if the "trade" were consulted before the Member States had had a chance to influence the Commission or if they were given the chance to influence a draft legal text after the Member States had so tactfully and successfully reached a murky compromise. How times have changed!*

*More seriously, the procedures of the Committee were very time consuming, with working groups reporting to only two plenary sessions each year. This was a practical problem as it meant the urgent proposals had to by-pass the Committee and the others were held up by as much as six months. In addition it was never established at what stage the Committee could best be consulted for the speediest and most effective results. Most of the real work took place in the working groups and these were attended by a dedicated bunch of persons who tended to represent interest groups and be based in Brussels. In fact the records shew that only about half of the members in the 80's actually bothered to shew up for the plenary sessions and these were*



EUROPEAN  
CUSTOMS AND TAX  
ASSOCIATION



ASSOCIATION  
EUROPEENNE  
DOUANES ET FISCALITE

## BULLETIN No 18

### LETTER FROM THE CHAIRMAN

#### Forget not

Few fail to recognise our debt to democracy in connection with the high quality of life which we may enjoy in this place. Democracy gives us each the chance to determine not only who represents us but also what our representatives are to do in our name. We neglect democracy at our peril.

Running an association makes one acutely conscious of trying to provide what the members want. It is not an enormous burden. It is certainly a privilege and a unique experience.

The two years' mandate of the present Executive Committee is nearing expiry. Therefore elections are due. The protection of democracy, even on the micro-scale of our association, demands that candidates step forward and that the members decide whether to give them a mandate. Now is the time for each person to make that commitment to ensure a good future.

\* \* \*

Before plunging into the seasonal festivities, let us remember those less fortunate who will spend their Christmas without warmth, shelter, proper food or medicine. The tombola mentioned in the next pages will benefit such people.

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## GENERAL

### ASSEMBLEE GENERALE ANNUELLE

L'assemblée générale annuelle s'est déroulée le 12 novembre 1993 à Bruxelles.

Lors des discussions, il est devenu évident qu'un certain nombre de membres potentiels (par exemple, les grades secrétaires et le personnel ne restant que temporairement à la DG XXI) ne savent pas que l'association est conçue de façon à les intéresser aussi bien qu'à intéresser notamment le reste du personnel. Il a été estimé que la publicité de l'association pourrait être améliorée. Un intérêt particulier a porté sur les pin's et le programme de visites de l'association. Il a été convenu que ces visites devaient être relancées, et la discussion a porté sur des moyens d'améliorer la promotion non seulement de celles-ci mais aussi des pin's. Parmi les idées avancées pour des visites à réaliser ont figurés l'OTAN, le CCD, le Parlement européen et un bureau de douane important (tel que se trouve à Anvers). Le rapport annuel a été alors accepté.

Le rapport du trésorier a été diffusé et accepté. Sur proposition du trésorier, il a été décidé que l'association devrait ouvrir un deuxième compte bancaire afin d'obtenir plus d'intérêts en ce qui concerne des soldes susceptibles de rester stables.

Aucun projet de résolution n'a été présenté.

Sur proposition du Comité exécutif, il a été convenu que Dr Klaus Pingel devienne membre honoraire.

Bien qu'il soit reconnu que le zèle ne fait pas défaut à la DG XXI, il n'y a pas eu pour l'instant de nominations pour le nouveau prix de zèle. L'assemblée a discuté la nature du prix et elle a convenu que celle-ci devrait représenter un certain intérêt dans l'enceinte du bureau; sa valeur devrait être significative.

Sous divers, l'assemblée a discuté des problèmes relatifs à l'organisation d'une élection en vue de la prochaine période de deux ans. Le Président a remercié aussi les membres qui ont aidé pour l'organisation d'activités pendant l'année écoulée.



## ELECTIONS

"Nous cherchons ..."

Collègues de bonne volonté, prêts à diriger cette association pendant une période de deux ans, comme membres du comité exécutif. Aucune expérience de travail "comité" exigée.

Contacter: M. MALONE (MDB 2/30, ☎ 53416) ou M. DE NEUMANN (MDB 1/1, ☎ 54901).



## CHRISTMAS TOMBOLA

Following our announcement in the last BULLETIN, one donor has left some prizes for use in the tombola, for which we are grateful. We still need more however!

Notices should soon appear in the corridors and on the noticeboards of MDB, giving details of the operating rules, the prizes on offer and of where to obtain tickets.

Please remember those needing the help of the MPS, who will benefit from the tombola.

At the suggestion of a colleague, it has been decided to devote the other part of the proceeds of the tombola to the BONKOUTOU project in Africa.

A contribution to the conducting of the tombola is almost as important as a financial contribution. We still need volunteers to display notices, sell tickets, etc.

Contact: Ron HORDIJK, MDB 4/28, ☎ 61643



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## SPORTS

### VOLLEY

Dans l'esprit d'apporter l'Europe plus proche aux citoyens, l'équipe EURODOUANE a participé pour la deuxième fois au tournoi organisé par l'Association pour les familles jeunes et nombreuses de Grimbergen, cette fois-ci le 24 octobre 1994. Notre seule équipe s'est heurtée à plusieurs équipes jouant à un niveau plus haut que le nôtre. Néanmoins, même si nous n'avions pas remporté de prix, nous nous sommes bien amusés.

Et comme nous ne nous laissons pas décourager par des résultats plutôt modestes, nous nous sommes également inscrits au mini-tournoi organisé par le Comité économique et social. Ce tournoi a eu lieu jeudi 18 et dimanche 21 novembre, dans la salle des sports "Les Palais du Midi" à Bruxelles. Grâce aux nouveaux membres, notre club a pu participer avec deux équipes. Malgré le fait que les équipes du Comité économique et social se sont montrés en général un peu plus forts que nous, EURODOUANE s'est bien et courageusement défendue. Surtout les matches du dimanche, avec une majorité de sets gagnés avec la différence minimale de deux points, ont été attrayants, tant pour les joueurs que pour les supporters!

Quant aux entraînements, ils continueront à avoir lieu dans la salle "POSEIDON" à Woluwe, chaque jeudi de 12H30 à 14H. Point et heure de ralliement: MDB -3, à 12H15. Tous les collègues restent les bienvenus!

#### Contacts:

Ivan DE SUTTER    1/15, ☎ 62301  
Lene KRISTENSEN    0/25, ☎ 57343



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**Réponses au quiz No 13 (\*)**  
**paru au bulletin No 17**

1. Compte tenu de la situation "critique" pour la production et le commerce dans le secteur de l'ail, la Commission a décidé en septembre 1993 de suspendre jusqu'à la fin de l'année les importations de ce produit en provenance de Chine.
2. Les cinq secteurs industriels pour lesquels la Communauté et trois de ses partenaires ont décidé en juillet 1993 dans le cadre de l'Uruguay Round d'éliminer les droits de douane sont les produits pharmaceutiques, la bière, l'acier et l'équipement de construction et médical.
3. Pour aider la restructuration du secteur des agents en douane dans la Communauté, compte tenu des implications de la mise en place du marché unique, la Commission devrait dépenser 30 millions d'écus.

(\*) In error, printed as No "9"

**QUIZ No 14**

1. Polyethylene bags from China are subject to an anti-dumping duty of 87.5%, but this duty is hardly ever paid. Why?
2. Export restrictions are prohibited in principle by GATT. Until recently the Community used to operate an export restriction on one particular product. Which one?
3. Christmas is coming, and as a present the Community, the USA and the rest of the GATT contracting parties aim to conclude the Uruguay Round by 15 December. Do you know what is the latest offer made by the Community regarding Christmas cards?

Merry Christmas and happy new quiz!

Answers can be sent to Andres BASSOLS, RP 6, 4/36

## EN VENTE

En solde pour le reste de l'année :

- \* T-SHIRTS du type "Eurodouane" (tailles XL, L, M et S)  
au prix exceptionnel de 400 fr.
- \* PIN'S portant le logo de l'association  
au prix de 150 fr.
- \* BOUTONS, bleu-blanc, marqués "Estoril, Je me souviendrai"  
au prix de 60 fr.

Contact: MM. BLUM (MDB 1/13, ☎ 56738)  
DE NEUMANN (MDB 1/1, ☎ 54901)  
PULFORD (MDB 3/34, ☎ 58183)

EUROPEAN  
CUSTOMS AND TAX  
ASSOCIATION



ASSOCIATION  
EUROPEENNE  
DOUANES ET FISCALITE

Je, soussigné  
I, the undersigned .....

Adresse  
Address .....

.....

Telephone .....

sollicite par la présente de devenir membre de l'Association sus-  
visée,

hereby apply for membership of the above Association,

et je m'engage à respecter les règles de cette association.

and I undertake to respect the rules of the Association.

(signature)

Cotisation 1993 (250 FB) à payer au compte bancaire

001-2124044-14

Subscription 1993 (250 Bfr) to be paid to bank account

001-2124044-14

VEUILLEZ REMETTRE A / PLEASE RETURN TO:

J. MALONE, MDB 2/35,  
c/o CEE, 200 Rue de la Loi, 1049 Bruxelles



*the same dedicated enthusiasts that had turned up for the working groups. This perhaps reflected the fact that the great drive to create the Customs Union was coming to an end and the service was turning more towards administrating existing law and to codifying what had been achieved into the Customs Code. The Committee was not competent for following the application of the laws on which it had advised and the Code is not, except in part, innovative.*

*DG 21 was assembled in 1986 and the Committee was not responsible or competent to give advice on fiscal questions, indeed there was no equivalent forum in which the Commission could seek advice at European level from industry, importers, services and the consumers in that area. This at a time when fiscal developments were becoming a hot subject with the advent of the Single Market. Increasingly a need was felt for such a forum and it was in 1991 that Peter Wilmott decided to relaunch the Advisory Committee and to extend its mandate to indirect taxation as well as to give it the right to examine any aspect of customs or fiscal law and administration at a Community level, on request or on its own initiative. But, he was well aware of the defects of the old Committee system which had gradually led to its demise as a useful tool- the last meeting had been held in 1989.*

*As a start the membership was reduced to 19 representing a workable number of persons; These, as before, were divided up between sectors of interest to avoid dominance by any one area of the economy. As before it meets 2 to 3 times per year, but its procedures are now much more flexible and the idea is to consult it at an early stage, when the Commission is forming its ideas to find out what the "client" wants, expects or needs. This does not exclude parallel approaches to particular trade associations, or organisations like UNICE, that might be identified as being especially interested in a given proposal. A particular innovation is perhaps the possibility of writing to the Committee asking for comment and opinion to be given without waiting for a formal meeting of the plenary session to "adopt" a formal Opinion.*

*The first meeting of the new Committee was in March 1992, and it has met three times since then. The first experience is that the level of interest and attendance is high with the majority of the questions discussed in fact being raised by Members of the Committee themselves rather than waiting for us to ask what they thought. This is actually of great interest to us because it indicates the areas of our interface with the real world that are causing difficulties to our clients. This is part of a new*

*approach to the outside world that the Commission/Community is beginning to adopt, with more emphasis on doing the job at the right level - "subsidiarity", the need to justify in real terms why something has to be done and to explain this to the citizen - "openness" (or "transparency" in Franglais). As Richard says, "we need to be reactive to trade. We need Accountability. We are responsible to trade and to account to a number of different clients such as governments, the Commission, the Parliament, the citizen and the trade. It is these last two that have until now had no organized automatic mechanism available to them to call us to account. The role of the Advisory Committee is to translate this into concrete terms."*

*It is interesting to note that at the recent "Customs 2000" seminar (see page X for a short report on this) the Member States themselves also undertook to improve their own consultation at national level, perhaps they are worried that we will be better informed than they are?*

*Thomas Carroll stressed the differ-*

*ence between the Advisory Committee and the more political "Comité d'écoute" set up by Mrs Scrivener without any pre consultation with DG 21 last year. "The first we knew about it was what we read in the newspapers" is what one senior official is reputed to have said at the time. This gave interest groups the chance to pass on their comments on the new fiscal system to the Commissioner in a short meeting and inevitably the discussions are not profound or detailed. Until now the Agenda and the invitations have been dealt with by the Cabinet. It has in fact met 4 times this year and most recently was informed by the Commissioner of the assessment of the working of the new rules that had been presented to the Council a couple of weeks beforehand. It is not a formally constituted body and it's future depends on the perceived need for it to continue when the new Commission takes office at the end of next year. Never-the-less Mrs Scrivener hopes to organize meetings at national level in the course of 1994, the first being in Bordeaux and the second perhaps in the Federal Republic.*

*The Editor*

## SAMCOMM Awards

*The Editor has been informed by Mr Richardt Vork - Director of SAMCOMM that in agreement with Mr Antonio Napolitano - EC/CSCE Sanctions Coordinator, a system of awards has been set up to mark particularly meritorious services performed for SAMCOMM.*

*The first two awards have been made. They are both to citizens of the United States of America!*

*The Achievement Award has been given to Mr Larry Roeder of the U.S. State Department for "his contribution to the enforcement of the United Nations' sanctions against Serbia and Montenegro, in particular his design and loading of the SAM-*

*COMM Maritime Data Base".*

*The Award of Merit has been extended to Mr Thomas C. Adams - Director of the U.S. Customs Service for "his contribution to the enforcement of the United Nations' sanctions against Serbia and Montenegro, in particular his dedication to ensuring the timely availability of manpower, financial and technical resources necessary for the efficient functioning of the sanctions Assistance Missions and in support of the national customs authorities in the host countries".*

*Congratulations to both of you on behalf of DG 21 and, thank you gentlemen.*

*The Editor*



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## **Impressions from a Matthaeus seminar on Customs Warehousing**

*After the entry into force of the Community Regulations on customs warehouses almost two years ago, we were given the opportunity to find out whether this has brought us what we expected: a uniform application of customs warehousing procedures. In a Matthaeus seminar, held in Münster (Germany) from 9-12 November, policy makers, auditors and control officers, all experts on customs warehousing unburdened their feelings with regard to the existing and future problems, by exchanging ideas and experiences.*

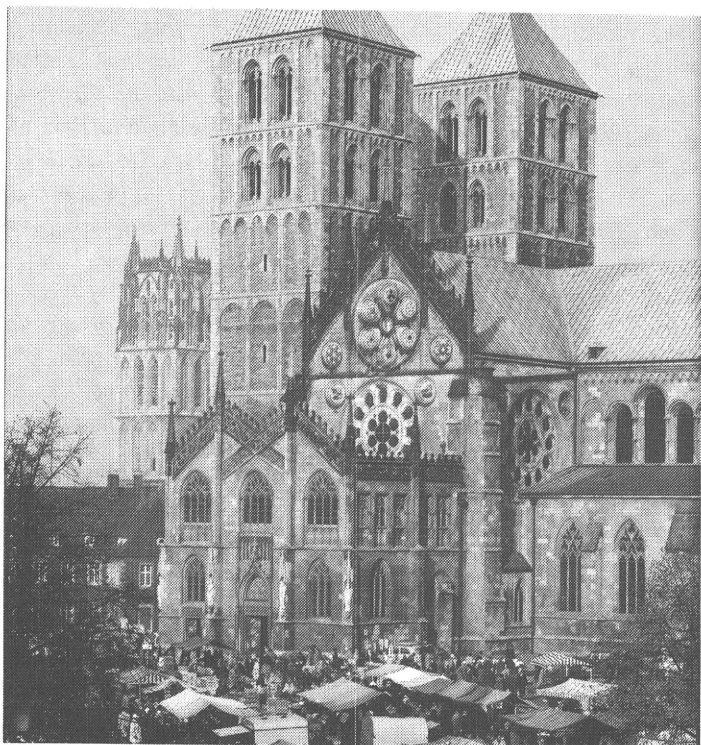
*In the following paragraphs I will try to explain why this seminar was not only enjoyable, but also of great importance to the future operation of this economic customs regime.*

*When it was decided to replace the Directive of 1969, Member States basically wanted to maintain their existing practices, which finally resulted in 6 different types of warehouses (types A-E). A new aspect which resulted from the Community Regulations, was that all types of warehouses were, from the beginning of 1992, available in all Member States. In this regard, an assimilation of the different types of ware-*

*houses, is slowly but steadily taking place, with a growing interest in those types which are mainly controlled through their stock accounts (type D and E). This is because with these types the simplified procedures (e.g. for release for free circulation) comes as a standard feature. This might also be the reason, as became apparent during the seminar, why the number of customs warehouses and their overall importance for customs facilitation at this moment is growing strongly. Utilization of the simplified procedures, however, differs greatly, from 90% in one Member State to less than 5% in another.*

*The dynamic context of customs warehousing was clearly explained by Dr. Stute, a German trade association representative. He described the growing importance of customs warehousing in the light of new developments such as the role of physical distribution and the use of "just in time" delivery. Furthermore, there is the practice of storing goods until an import authorization has been granted (e.g. for textiles).*

*Discussions also focussed on the potential need to introduce new restrictions on the use of customs warehou-*



*ses. For instance this could be in the case where warehouses are used as a retail shop from which third country goods can be directly sold to end-users.*

*Further consideration was given to the issue of the so called 'usual forms of handling', according to which non-Community goods may be treated while stored under the customs warehousing procedure. Such handling, if applied correctly, may give a strong incentive for replacing third country labour by Community la-*

*bour, without causing distortions for Community producers. To this end proposals were made to give a better definition of the handling which can be allowed.*

*Another new development are the 'cross-border warehouses', where the storage of goods in more than one Member State is covered by only one authorization. At this moment a number of companies have applied for such an authorization. In one case the application covers almost the whole of the Community! This kind of*

authorization, especially for type E warehouses - which are not restricted to a certain storage site, could in fact offer great advantages for Community traders as it gives an efficient possibility to have a central book-keeping in one Member State, for the customs warehousing in all the Member States concerned. It could furthermore mean a simplification for the movement of the goods as this can be done under the warehousing arrangement. A very important factor in making this system work lays in cooperation between the customs authorities of the different Member States, but also in the further harmonization of working methods, with regard to initial investigations of the companies records, risk analysis and audit techniques. In this context the existing audit and control practices on customs warehouses were briefly reviewed.

Later, agreement has to be found how to deal with subjects such as:

- binding tariff information,
- the classification of the goods,
- enforcement powers,
- where and by whom physical and audit controls are performed,
- a possible shift between the Member States on the 10% share of the Community's own resources,
- different penalty systems.

Albert HENDRIKS B-6

Inspired by this, something like an "unofficial" seminar commenced, by which not just the German training centre of the Federal Revenue Administration, but also the Münster' restaurants and pubs were the stage. Without underestimating the use of Committee meetings and bilateral contacts, the value of these unofficial sessions, in terms of creating a real understanding and spirit of cooperation between the Member States, is of course of the most importance.

We ended our seminar in this positive spirit by concluding that:

- in order to create more equal market conditions, a further convergence of the types of customs warehouses and simplified procedures used could be considered necessary;
- the so-called "cross-border authorizations" underline the importance of closer cooperation and the need to harmonize working practices;
- as there remain a number of questions with regard to authorizations for cross-border systems, it will be necessary to resolve them quickly, as economic operators are entitled by the Customs Code and its implementing provisions to apply for such procedures.

**DANS LA PRESSE**

FINANCIAL TIMES WEEKEND OCTOBER 16/OCTOBER 17 1993

## Customs plans Euro-blitz on VAT fraud

By Andrew Jack and  
Catherine Milton

CUSTOMS and Excise is planning to station officers in other European Community countries as part of an EC-wide clamp down on value added tax fraud. The move follows the abolition of border controls at the start of this year.

The "attachés", based in British embassies, will carry out co-ordination and investigation work to prevent inter-EC VAT fraud. The plan is modelled on a successful customs' network to uncover drug smuggling around the world.

Customs is now seeking final approval to place attachés in Brussels, Paris and the Hague. If the initiative is successful, there may be postings in other member states.

The plan has come to light at a time when the European Commission is working to strengthen co-ordination between national tax authorities in response to the changes caused by the single European market. The removal of border controls on January 1 means customs officers now depend on those who trade within the EC filing accurate monthly or quarterly VAT returns. They no longer collect documents on goods at EC borders.

The EC recently introduced a system called the VAT Information Exchange System to trace trade across boundaries, and another

called the Customs Intelligence System which relays anti-fraud messages between 170 computer terminals in the national customs services.

It plans to introduce a further version by next summer. It also plans to launch its Matthaes programme in 1995 to second about 100 EC tax investigators annually to other countries for two or three weeks each.

Customs said it was too early to tell whether fraud had risen as a result of the single market. Attempts to gauge its impact have been complicated by companies' difficulties in complying with the new rules, some of which are yet to be finalised.

But in the first three months of the new regime, Customs had brought its largest ever VAT fraud case to court. In March Operation Erie 2 had culminated in Customs charging 11 British nationals with a £10m VAT fraud on gold transported from Luxembourg to the UK.

Mrs Christiane Scrivener, the commissioner responsible for EC tax policy, is expected to announce at the next Ecofin meeting for economic and finance ministers that there is little evidence so far of substantial fraud since the start of the single market.

Her estimate is based on the fact that preliminary figures from member states show little difference between total VAT collection levels between this year and last.

# L'Europe crée des de fraudeurs

*Voitures 15 % moins chères, et des entreprises fantômes au Portugal, en Grèce et dans l'inévitable Sicile.*

**A**VEC la suppression des frontières des Douze européens, le paiement de la TVA est devenu, pour les débrouillards, une formalité d'un autre âge. Son non-respect peut représenter un bénéfice de 20 000 F sur un véhicule, même français, qui coûte normalement 125 000 F. Voici comment.

Les voitures importées sont achetées à l'étranger « hors taxes ». Donc sans acquitter la TVA de leur pays d'origine. Jusqu'au 31 décembre 1992, c'était en franchissant le poste de douane français que leur propriétaire réglait la TVA (18,6 %). Impossible alors d'y couper.

## Pas de TVA sur fausse facture

Depuis le début de l'année, les bureaux de douane, comme les frontières, ont été supprimés. L'acheteur français rédige une déclaration d'importation qu'il remet à la recette des impôts dont il dépend, et acquitte la TVA, en présentant sa facture. L'agent du fisc délivre aussitôt le certificat nécessaire à l'immatriculation.

Le malheur (ou le bonheur), c'est que le fonctionnaire est obligé de prendre pour argent comptant la facture qui lui est présentée. En vérifier le bien-fondé n'entre pas dans ses attributions. Or les voitures d'occasion (vieilles de plus de trois mois ou ayant roulé plus de 3 000 km) sont, elles, exonérées de TVA. Une simple facture antidatée par le vendeur étranger, ou portant une indication erronée du kilométrage, transforme la voiture flamboyante neuve en une occase de premier choix.

Le Syndicat national unifié des impôts a levé ce lièvre. Et, à l'en croire, ces achats de voitures ne sont qu'un moyen parmi beaucoup d'autres de profiter des maladresses européennes.

Les plus intéressés par ce tour de passe-passe sont les entreprises, qui n'ont pas à régler de TVA sur les marchandises qu'elles exportent. Exemple: un fabricant de meubles français, qui affirme avoir vendu dix salles à manger en Belgique, en fera la déclaration au fisc. Là encore, plus de douanier pour vérifier si les meubles ont bien quitté le territoire national. A supposer que le fabricant triche, il n'aura aucun mal à trouver dix clients en France qui seront ravis de payer leurs meubles en liquide et à prix réduit, sans TVA.

## Espagnols inconnus au bataillon

Inversement, une société française peut acquérir discrètement des marchandises à l'étranger. Et les revendre en France « au noir », avec paiement en liquide. « *Nous avons dans le colimateur le secteur de la confection, dont les importations ont apparemment beaucoup baissé depuis l'année dernière* », confie un responsable des douanes.

De telles fraudes sont en principe impossibles. Les entreprises des Douze doivent en effet déclarer à leur propre fisc leurs ventes à l'étranger. Les pays sont ensuite censés confronter leurs informations. Pour s'assurer qu'à chaque vente correspond bien un acheteur étranger.

Les premières vérifications, effectuées dans le courant de l'été par les douanes, montrent qu'un tel système



# emplois

« Le Canard enchaîné »

Mercredi 20 octobre 1993

ne fonctionne pas aussi bien que prévu. Ainsi, au Portugal, 10 % des entreprises ayant prétendument importé des marchandises françaises ne figurent sur aucun listing. En clair, elles ont une existence douteuse. En Espagne, au premier semestre de 1993, 25 600 entreprises ont déclaré des opérations commerciales avec le reste de l'Europe, alors que les déclarations de leurs clients et fournisseurs étrangers en font apparaître 49 000. D'où un certain manque à déclarer.

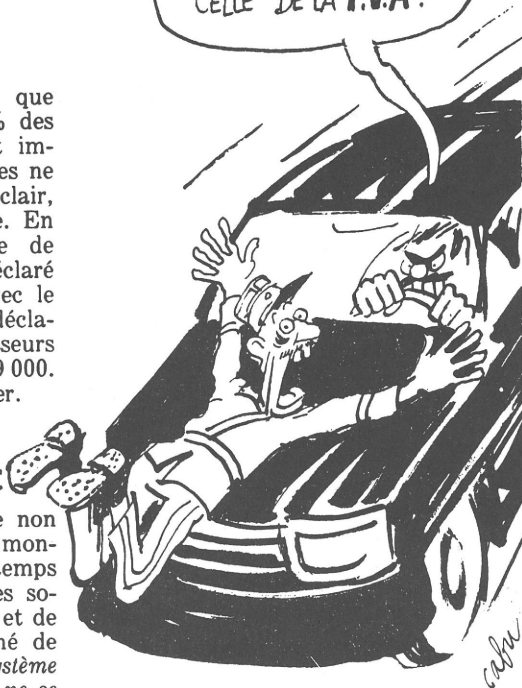
## Grèce et Sicile ouvertes au trafic

En Grèce, ce n'est pas triste non plus. Et des sociétés fictives se montent à tour de bras en Sicile. Le temps de servir de clients fictifs à des sociétés exportatrices européennes et de disparaître, après avoir empoché de fructueuses commissions. « *Le système ne peut marcher que si les Etats ne se montrent pas laxistes* », soupire un responsable des douanes. Apparemment, il y a encore des progrès à faire.

Au ministère des Finances, certains estiment que ces fraudes, qui affectent tous les secteurs de l'économie, peuvent expliquer en partie les excellents résultats de notre commerce extérieur. En multipliant les exportations fictives et en omettant de déclarer une partie des importations, on a vite fait de doper l'excédent commercial. Qui, à la grande surprise des experts, a doublé par rapport à l'an dernier.

Les syndicalistes des impôts chiffrent à environ 30 milliards cette nouvelle fraude à la TVA pour 1993. Mais, au ministère du Budget, on dément ce « *chiffre fantaisiste* ». Sans en

APRÈS LA SUPPRESSION  
DES BARRIÈRES DOUANIÈRES  
CELLE DE LA T.V.A.!



fournir d'autres. De toute façon, on devrait être rapidement fixé: les douanes ont lancé une enquête auprès de 1 000 entreprises pour déceler l'ampleur des fraudes.

Résultats d'ici à la fin de l'année, si les ordinateurs ne tombent pas en panne.

**Hervé Martin**

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FINANCIAL TIMES FRIDAY OCTOBER 8 1993

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# Cocaine seizures in Europe soar

By Andrew Hill in Brussels

COCAINE seized by European customs authorities was up 42 per cent in the first half of this year, on the same period in 1992, customs officials said yesterday.

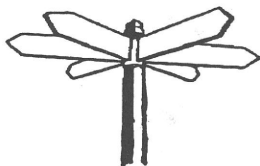
European officials seized 9,800kg of cocaine in the first six months of 1993, against 6,914kg in the first half of 1992, the Brussels-based Customs Co-operation Council said. The amount of cannabis seized in Europe during the first half of the year also increased, from 80 to 91 tonnes

The amount of heroin seized decreased in western Europe, but rose in the east European countries. Mr Georges Davrou,

deputy director of the CCC's technical division, said yesterday that it was too early to tell whether the abolition of many of the EC's internal frontier controls on January 1 had had any effect. Customs officials have always argued that more illicit drugs are seized following tip-offs or large-scale cross-border operations than as a result of random checks.

The nine members of the Schengen free-travel accord - all 12 EC countries except Britain, Denmark and Ireland - have pledged to lift remaining passport controls from December. Although it supports the deadline, France, in particular, has expressed concern about the flow of drugs.

## "ENTRE NOUS"



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

**fonctionnaires:**

Katélyne CLAES	BE	B-2
Ana Maria GORDON VERGARA	ES	A-4

**experts nationaux détachés:**

Thierry ARNOUX	FR	A-1
Roger DARBY	UK	C-3
Volker ROKOS	DE	C-3

**agents auxiliaires:**

Sonia FREIRE MATEO	ES	B-3
Andrée GOVAERTS	BE	B-3
Caroline D'HOOP	BE	"notre" huissier au 2 <sup>e</sup> étage

**intérimaires:**

Béatrice LEYSENS	BE	A-2
Ionna TENIDIS	GR	B-6

nous disons au revoir à:

**transferts:**

Carl STRACK	UK	DG XIII
-------------	----	---------

**en retraite:**

Massimo GIFFONI	IT	
Marcelle MARON	BE	

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**FELICITATIONS**

*nos meilleurs voeux de bonheur à*



*Jan Colaes (A-1) et Sabine Huyghe,  
dont le mariage a eu lieu le 4 décembre 1993*

*et*



*à Peter (C-1) et Pierrette Vis,  
joyeux parents de Louis, né le 27 octobre 1993,*

*à Jean-François Bosc et Géraldine Audan (A-2),  
joyeux parents de Julien, né le 2 novembre 1993,*

*à Carlos (B-3) et Florinda (C-2) Peixoto,  
joyeux parents de Joana, née le 12 novembre 1993,*



Au Menu prochainement.



Après toutes ces années,  
ceux qui nous ont quittés  
seront heureux d'apprendre  
que, lors de leur prochaine  
visite à Marie de Bourgogne,  
ils pourront apprécier  
« a range of drinks, snacks  
and more substantial dishes »  
dans la "NOUVELLE CAFETERIA"



un jour en 1994.





## Buenos días, Madam SOFA!

*During the time I worked in DG XXI-A1, I had to chair a number of meetings in the EDIFACT world where the only working language is English. I chaired the SMWG (Standards Message Working Group), the UN/EDIFACT MD.3 group (Message Development Group for customs and taxation), the customs group of the UN/Joint Rapporteurs Teams, the UN/EDIFACT Western European technical coordinating committee, etc...*

*I have not always been comfortable with the fact of being a "chair". To my woman's mind a chair never sounded feminine to my ears and I have always consider the chairs to be quite vulgar objects with no particular relevance or grace.*

*I shared my "existential concerns" with my colleagues at one of our international meetings and I could appreciate that they were also quite puzzled in elucidating the difficult problem on "to be" or not "to be" a chair.*

*Rosa LOPEZ JORRIN B-1*

*Finally, after a particularly difficult session at that same international meeting a fellow delegate took the floor\* and said:*

*"Madam, after deep meditation and consideration, I would like to propose your nomination to the new category of Madam "SOFA".*

*This nomination was unanimously supported by the rest of the members.*

*I accepted with great honour this new title and I have tried to use it since then with the dignity required.*

*At every meeting we have held since that date, the members of the group have never failed to greet me every day with "Buenos días Madam SOFA!!*

*I thought I should shared with all readers of DG XXINFO this event and from here to encourage all my female colleagues to promote the use of this new title.*

*\*Ed: What did the delegate do with the floor?*

## French Leave

"Le Contrôleur: Et ainsi de suite, j'arriverai un beau jour au sommet de la pyramide.

Isabelle: A Paris?

Le Contrôleur: C'est vous qui l'avez dit. Car c'est là le comble de l'imprévu des carrières de fonctionnaires. C'est qu'elles se terminent toutes à Paris.

Isabelle: Quel beau voyage que votre vie!"

Jean Giraudoux (Intermezzo)

\*\*\*\*

*And so, like the life of the proverbial fonctionnaire it was in Paris that our voyage both began and ended. Mike Bott, Christos Liolios and yours truly found ourselves visiting l'Hexagone for a fortnight to take part in a course (perhaps I should say stage) entitled "connaissances de l'administration française". The stage was organised jointly by DG IX and the French IIAP (Institut International d'Administration Publique) in Paris. There were around twelve Commission officials in all attending the stage which consisted of a series of lectures by various public servants coupled with visits to different official (or quasi-official) institutions. The highlight of the trip was a three-*

*day visit to the Rhones-Alpes region to see French local government in action.*

*In deference to pleas from our esteemed editor to make his little house-mag even more interesting than it already is, I have decided to dispense with the usual travelogue-type accounts of trips of this type in favour of a more anecdotal approach. What follows therefore is a series of incidents or events that occurred during the stage which struck me as worthy of comment.*

\*\*\*\*

*The 1980s will be remembered in Paris at any rate, as the decade in which a number of architectural grands travaux were constructed ... la Grande Arche de la Défense, la Pyramide du Louvre, l'Institut du Monde Arabe etc. All are well worth seeing. I am not sure however, whether the new Finance Ministry building at Bercy (which was included in our programme of visits) falls into the same category. It is in any event a very impressive complex replete with marble entrance halls, works of art (mostly incomprehensible), "intelligent" offices, a conference centre featuring "variable geometry" seating arrangements, an incredible Teledoc courier distribution system,*

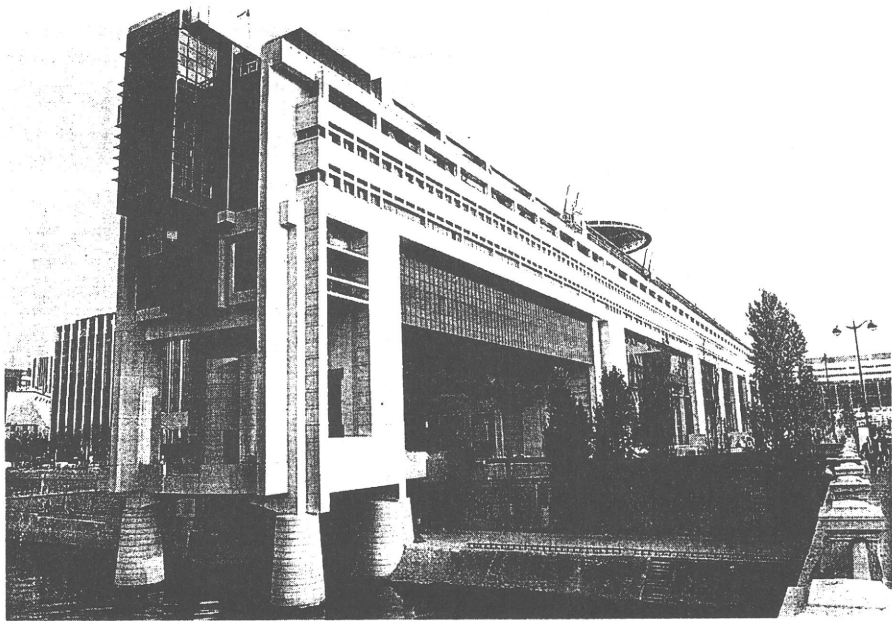
two Ministerial apartments with views of the Seine ("on ne visite pas"), a helipad and private moorings for Ministerial riverboats.

I could not help comparing the attitude of the French authorities to public works with that of other Member States. If any Government department in the Member State I know best or indeed the Commission were to build or purchase on such an extravagant scale, there would be an immediate public outcry to the effect that this was a scandalous waste of the taxpayer's money. When I put

this point to one of our lecturers, he just shrugged his shoulders in typical Gallic manner and said that Bercy should be regarded as a monument and not just a common or garden building. It was in fact one of a series of architectural contributions bequeathed by the Government to the nation's heritage. So now we know.

\*\*\*\*

During our visit to the town of Romans in the department of the Drome, I was surprised to learn that the deputy Mayor was a certain Mr Rene-Christian Beraud. Mr. Be-



The ministry of economy and finance at Bercy, Paris:

Ashley Ashwood



*raud used to be a director in the Commission's legal service. Those of you with long memories may recall that Mr Beraud once had the misfortune to chair a Commission inter-service group on the consequences of the introduction of the Harmonised System. He certainly looks far happier now than he ever did when dealing with that particular bed of nails.*

\*\*\*\*

*One of the features of participating in a stage of this type is that one is quite often obliged to eat with members of the group. This can be a trying experience at the best of times. Some of my colleagues never cease to amaze me. Some have the ability to get hold of the wrong end of every available stick. Others never know when to stop talking. And others, unwittingly perhaps, sully the image of the Commission in the eyes of our hosts.*

*One such occasion arose when having dined we came to the wretched business of trying to settle the bill. Instead of taking the easy solution by splitting the bill 12 ways as had been suggested by our genial host, some of my colleagues (not from DG XXI I hasten to add) disagreed with this suggestion and instead treated us to the unlovely spectacle of an argument about how much each individual should pay based on the premise that*

*some people had not taken wine while others had not had a starter etc. The despair and embarrassment that this causes me cannot be described. The sight of Commission officials arguing over relatively trivial sums of money. is not something to be savoured. Never again.*

\*\*\*\*

*Sometimes to make our visit to a particular institution as agreeable as possible our hosts rounded off the occasion with a glass of champagne. This was universally appreciated by our group. I couldn't help noticing, however, that on every single occasion the champagne was always served in coupe-type champagne glasses. This surprised me somewhat, given that wherever champagne has been served to me in other Member States it is almost invariably served in flute glasses.*

*I remember one particular occasion in perfidious Albion overhearing an official berating an unfortunate waiter for having the temerity to serve champagne in coupes rather than flutes. Such glasses were he said, only suitable for drinking babycham and other yob drinks of that ilk. However, in France they do these things differently. The coupe à champagne is reputed to have been designed for Napoleon to resemble the shape of the breast of his beloved Jo-*

*sephine and as such is considered to be a convivial vessel from which to drink champagne<sup>1)</sup>.*

*As might be expected in matters of this type, the French will always know best.*

\*\*\*\*

*And finally a word from our sponsors. As I mentioned earlier, the stage is organised by DG IX in agreement with the DG of the official concerned. Within the Commission, DG XXI is seen by DG IX as some-*

*thing of a leader in personnel policy through its Training Programme and Management Plan. The stages are well worthwhile and I would suggest that any colleague entitled to participate should do so. In France for example one gets to visit places that many French people may not have seen. The standard of the speakers are also generally excellent. DG IX are anxious that participants who appreciated with the experience should spread the word. I am happy to do so here.*

\*\*\*\*

*Thomas CARROLL C-3*

*1) This information was supplied courtesy of Mike Bott, who is not an excise man for nothing.*

## Des "Eurocrates" à Romans

***Ces dernières années, les administrations nationales et communales ont renforcé leur coopération en mettant en oeuvre des programmes d'échange de fonctionnaires.***

***Ainsi, sous l'impulsion de la construction Européenne et des objectifs B2 fixés par la Commission Européenne, de nombreuses opérations ont facilité l'échange de fonctionnaires entre les douze Etats***

***membres. Mise à disposition d'une administration publique ou para-publique pour une période d'une à deux années ou organisation de stages, sous l'égide de l'Institut International d'Administration Publique de Paris, telles sont les formules qui procèdent de ces échanges. Un seul objectif, familiariser les fonctionnaires aux structures administratives, politiques, économiques et sociales, voire culturelles du pays visité. Traditionnellement, ces stages, d'une durée de quinze jours, se déroulaient dans la capitale ou dans de grandes villes de province. A l'initiative d'Henri Bertholet, Maire de Romans et de René-Christian Béraud, Maire adjoint chargé des affaires Européennes, de la coopération internationale et de***

***la solidarité (ancien directeur de la commission Européenne), ces "réunions" ont pris une dimension locale. Très satisfaisants de cette expérience, les stagiaires comme les responsables Romanais ont souhaité la pérenniser.***

***Ainsi, après avoir été reçu par le Préfet et le Président du conseil général de la Drôme, après avoir débattu avec leurs services, une douzaine d'"Eurocrates", originaires d'Allemagne, de Belgique, de Grande Bretagne, du Portugal, d'Italie et de Grèce, ont passé deux journées dans notre ville. Concurrence, fiscalité, affaires budgétaires, financières ou personnelles, tels furent les thèmes abordés lors de cette rencontre. Un programme complet avait été conçu par la municipalité. Ainsi, de la***

***Mairie de Romans à Saint-Laurent-en-Royans, en passant par la Foire du Dauphiné, l'Espace Visitation ou le Musée de la chaussure et la zone industrielle, ils ont pu découvrir les structures et les hommes de l'économie de notre région. Du GATT à l'ECU, de Maastricht à la PAC, de la crise monétaire aux fonds structurels, les sujets n'ont pas manqué.***

***Dauphine Livré  
du 6 Octobre  
1993***

## A la découverte d'un futur Etat membre!

*Fjords et lacs à la pureté translucide, rivières qui regorgent de saumons, mastodontes de glace, montagnes vertigineuses avec ses hordes de rennes et quelques derniers spécimens d'ours bruns et prairies verdoyantes où retentissent les clochettes des troupeaux au retour du beau temps, Cap Nord magique sous le soleil de minuit ou sous les aurores boréales : voilà le décor de rêve dans lequel nos futurs collègues se réveillent tous les matins!*

*Lors d'un voyage au pays de Munch, l'on comprend aisément le besoin inné prononcé des Norvégiens de se plonger dans la nature à l'état brut, dans leur monde sans béton et sans acier.*

*Les descendants des Vikings ont d'ailleurs toujours assuré leur subsistance grâce à l'étendue bleue qui a sculpté ses côtes. Leurs dons de navigation qui ont notamment permis à la Norvège de devenir une force maritime traditionnelle, se sont révélés très utiles lors de l'exploitation du gaz et du pétrole en Mer du Nord, dont les réserves importantes - pour un siècle, selon les estimations - pourraient devenir cruciales pour l'Europe en cas de tensions politiques dans le Moyen Orient.*

*Les fjords norvégiens (Njaerofford, Nordfjord, ...) sont uniques par leur grandeur et par l'empreinte profonde laissée dans la psyché de la nation. Depuis le 19e siècle, ils ont servi de source constante d'inspiration et de métaphore aux artistes norvégiens. Bjornstjerne Bjornson, un des pères de la littérature norvégienne, disait : "Si vous connaissez les fjords, vous connaissez les gens". Le dramaturge Henrik Ibsen partage cette idée selon laquelle les fjords reflètent l'éloignement et le piège et la traduit dans les caractères féminins de ses pièces. Ces fjords forment la côte finement dessinée qui est protégée par un dédale de rochers et petites îles. Certains se distinguent par une série de cascades magnifiques comme le Voile de la Mariée, les Sept Soeurs dans le Geirangerfjord.*

*Une autre facette de la relation des Norvégiens avec la nature transparaît dans les célèbres églises en bois debout. Les précurseurs de cet art de construction érigèrent dans le sol des planches géantes sciées verticalement. Il subsistent aujourd'hui de leur héritage une trentaine d'églises en bois debout de la pré-Réforme (Borgund, Hopperstad, Heddal). Elles sont bien plus que des reliques pittoresques; elles fournissent un*

*aperçu fascinant des artisans - et de la religiosité hybride - du Moyen Age. Les sculptures plus formelles de ces églises parlent d'un temps où la croix du christianisme coexistaient encore avec des motifs folkloriques.*

*De nos jours, les décorateurs et artisans scandinaves continuent à influencer profondément l'esthétique internationale avec les meubles et décorations (rosemaling) qui font appel à la sensibilité post-moderniste.*

*Edvard Grieg, compositeur norvégien à l'honneur cette année et célèbre pour sa Peer Gynt Suite, fut un génie hors du commun pour composer des mélodies naturelles entraînantes et les habiller d'harmonies et rythmes originaux. C'est comme si il avait une capacité innée à enregistrer la quintessence de tout Norvégien: les nuits tendres de juin où l'air se répand avec la fragrance du jasmin et des pommiers en fleurs; les rythmes de danse des trolls folâtrant, ces petits êtres qui veulent nous porter chance tout en menaçant du plus profond de la terre et dont le comportement peut varier de la farce purement innocente au mal pur*

*La nature, si généreuse pour les Norvégiens, leur a permis d'éliminer toute ambition exagérée de consommation comme la connaissent nos pays occidentaux. D'autre part, les Norvégiens se vantent de leur re-*

*marquable homogénéité. Aussi n'est-il pas surprenant que ce pays si paisible attire l'attention mondiale et abrite chaque année en décembre à Oslo un événement humain d'importance. Les Lumières Nordiques y sont rehaussées par une cérémonie bien plus lumineuse: la remise du prestigieux Prix Nobel de la Paix.*

*Et, en 1994, les feux des projecteurs seront braqués à nouveau sur la Norvège et en particulier sur Lillehammer, cette petite ville au pied des montagnes spectaculaires du sud de la Norvège. La plupart de Norvégiens furent enchantés du choix de Lillehammer pour héberger les 17èmes Jeux Olympiques d'Hiver en 1994. Mais ils étaient soucieux aussi de l'impact d'un événement d'une telle magnitude sur leur campagne préservée. Pour la première fois, l'aspect environnemental a été intégré dans le développement des différents sites olympiques. Il faut espérer qu'en faisant de Lillehammer 94 les premiers jeux avec un profil vert, ils vont donner le coup d'envoi à un processus que les organisateurs suivants se sentiront obligés de suivre. A méditer...*

*Alors, après avoir pu constater l'harmonie totale des Norvégiens avec la nature de leur pays, on peut se demander si ce peuple qui se suffit à lui-même, est prêt à concéder cer-*

*taines faveurs ou à faire des sacrifices économiques pour adhérer à la*

*Grande Europe. Les paris restent ouverts quant à leur adhésion ...*

*Brigitte SEGERS Sec A*



## EN BREF

### Augmentation des franchises pour les voyageurs

*Un accord politique vient d'être atteint par le Conseil ECOFIN du 25 octobre 1993, en ce qui concerne ce petit présent de Noël, déjà promis par les Ministres des Finances à la fin de l'année passée (voir l'article "An early Christmas present ... " dans l'INFO XXI N° ...). Il a cependant fallu presque un an pour parvenir à un compromis acceptable par tous.*

*Il s'agit d'abord de la franchise douanière et fiscale dont bénéficient les voyageurs venant d'un pays tiers qui entrent dans la Communauté Européenne (ou est-ce qu'on devrait dire dans l'Union européenne?). Elle sera relevée de 45 à 175 écus au 1<sup>er</sup> janvier (de 23 à 90 écus pour les enfants de moins de 15 ans). Une mesure favorable aux voyageurs, qui pourrait également contribuer à embellir l'image de la Communauté*

*à l'extérieur. L'Allemagne a été autorisée, pour des raisons liées à la difficulté de contrôler les voyageurs à ses frontières avec la Pologne et la Tchéquie, à reporter la mise en vigueur de ces nouvelles limites jusqu'au 1<sup>er</sup> janvier 1997, pour les voyageurs en provenance de ces pays, entrant en Allemagne par voie terrestre ou maritime côtier. L'Espagne peut appliquer, jusqu'au 31 décembre 2000, une franchise de 600 écus pour les voyageurs en provenance des îles Canaries, de Ceuta et de Melilla. Cette exception est liée au statut fiscal spécifique de ces territoires.*

*La limite pour les ventes hors TVA aux voyageurs intra-communautaires dans les boutiques hors taxes dans les aéroports et à bord d'avions et de ferries, sera augmentée de 45 écus à 90 écus, également à partir du 1<sup>er</sup> janvier 1993.*

**STOP PRESS**

*Financial Times, 19 November 1993*

# Israel and Efta work to widen trading links

By Julian Ozanne in Jerusalem

ISRAEL has held its first joint committee meeting with the European Free Trade Association to widen and deepen trade ties and economic co-operation under the Israel-Efta free trade agreement which came into force last January.

Ms Maria Fekter, Austrian secretary of state for economic affairs, who led the Efta delegation, said the meeting had agreed to push for a pan-European cumulation of rules of origin to stem mounting discrimination by the EC against finished goods produced by Efta states, Israel and other countries.

The joint committee also agreed to work to change the EC requirement that all products enjoying free trade must be consigned directly from one free trade partner to another.

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## PERSONNEL

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### 15 Advances of salary for parking season tickets

Advances up to £100 are currently available for the purchase of bicycles for home to office travel. The Treasury has now abolished this upper limit and Executive Unit heads will have authority to set their own upper limit, or no limit at all. Amendments will be issued to G3-1 (Pay and Allowances) shortly to reflect this change and to give more guidance on advances for car parking tickets.

In the meantime, queries on this subject should be addressed to the DPPU, 6E, New King's Beam House,  
☎ GTN 3913 (071-865) 4922.

*Sharon Matthews*



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*Ida Perez*                                61639                      3/01  
*Brigitte Segers*                        62744                      3/19A  
*Valère Moutarlier*                      62162                      5/35

**Mise en page:**

*Ida Perez*

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**ainsi que:**

*Dorit Neumann, Martine Van Cutsem*

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si possible sous forme informatique par Insem mail au  
M472 perezid.*

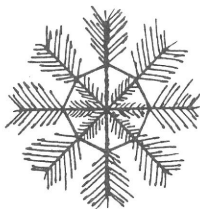
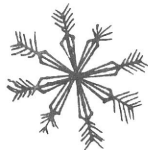
*Pour plus d'information téléphonez au 61639 ou 55729*

HYVÄÄ JOULUA JA ONNELLISTA UUTTA VUOYTTA

GOD JUL OG GODT NYTT AR



MERRY CHRISTMAS AND A HAPPY NEW YEAR  
JOYEUX NOËL ET BONNE ANNÉE  
VROLJK KERSTFEEST EN EEN GELUKKIG NIEUWJAAR  
FROHE WEIHNACHTEN UND EIN GLÜCKLICHES NEUES JAHR  
BUON NATALE E FELICE ANNO NUOVO  
FELIZ NAVIDAD Y PROSPERO AÑO NUEVO  
GLÆ DELIG JUL OG GODT NYTÅR  
FELIZ NATAL E BOAS FESTAS  
ΚΑΛΑ ΧΡΙΣΤΟΥΓΕΝΝΑ ΚΑΙ ΚΑΛΗ ΧΡΟΝΙΑ



GOD JUL OCH GOTT NYTT AR

FRÖHLICHE WEIHNACHTEN UND EIN GUTES NEUES JAHR

DB