



PROBLEMS OF INTERNATIONAL COOPERATION AND MUTUAL ASSISTANCE AMONG THE EUROPEAN UNION CUSTOMS AUTHORITIES

Rimas STANKEVIČIUS

European Anti-fraud Office, Directorate of Investigations and Operations II
Unit B.2: Customs I
Rue Joseph II 30, 10/50, Brussels, 1049, Belgium
E-mail: rimas.stankevicus@ec.europa.eu

Summary. Customs regimes are always concerned at least with two persons, who are residents of different countries, and are active in international trade. International trade cannot exist without intervention of governmental institutions such as border guard services, customs, veterinary and phytosanitary services. But in the same time governmental authorities should not hinder legal business and should fight against illegal businesses. That is an idea of intellectual economy and good governance practice.

Customs union is one of the main elements of European Community market, which consists of four freedoms. Customs administrations must have some tools and levers to secure correct implementation of customs law. Modern customs administration cannot exist without implementation of the best practice, without risk assessment and modern IT infrastructure, without know how and mutual assistance and cooperation between customs administrations.

This article is dedicated to overview in details and summarizes conceptions of mutual assistance and cooperation between customs administrations, to list main requirements of customs law acts which are important to customs law enforcement and to explain models of mutual assistance and fit law requirements to them.

Firstly there is a short introduction of competence of EU and links between competence of EU and customs mutual assistance. After that the article gives short scope of different levels of agreements on mutual assistance, explains their specialties and conditions when they can be applicable to protect financial and non financial interest of EU. There are descriptions about administrative and criminal mutual assistance and cooperation in article, too.

Furthermore the author presents different kinds of mutual assistance in traditional, electronical and other ways.

The article provides an overview of current practice of mutual assistance and cooperation between European Union and Member States from one side and third countries from other side as well.

At the end, the author reaches the conclusion, that mutual assistance is one of the modern customs administration requirements. Mutual assistance is necessity, but it is not only duty and a right and customs services can cooperate between themselves and on their own initiative. EU supports mutual assistance of customs services in Member States and tries to make different helpful tools as much as possible.

It is obligation that customs officers who are dealing with mutual assistance must have a thorough knowledge of law and customs activities, otherwise they will make a lot of mistakes and cooperation can become ineffective. The author presents idea to customs administrations and educational bodies to prepare a manual for mutual assistance, which could consists of main knowledge and advices for preparations of requests for mutual assistance and cooperation.

JEL classification: K42.

Keywords: customs administrations, customs cooperation, mutual assistance, risks, risk information.

Reikšminiai žodžiai: muitinės administravimas, muitinių bendradarbiavimas, muitinių tarpusavio pagalba, rizika, informacija apie riziką.

Introduction

Customs union is one of the major and significant elements of common market in the Community, which is based on four basic freedoms: free movement of goods, persons, services and capital. This market covers more than 400 million users and itself is the biggest market among the highly developed industry countries. Common market (without any internal barrier and restriction to internal trade, with unique conditions to international (third countries) trade) for all Member States is a catalyst of economy integration and liberalization in the world trade chain.

In addition, enlargement of the European Union (EU), globalisation of world trade, electronic sales and others social, economical processes requires an adequate mechanism of trade regulation and control. EU policy on the best governance and intellectual economy requires from customs to effectively fight with breaches of customs law, but in the same time not bother legal business. Cohesion of business and public sector is possible only if both sides respects each other and cooperates. This article is dedicated not only for customs, but also for private sector for better understanding of both sides, because customs policy and customs law is one of the basics tools for solving problems in common market, common agriculture policy and the Community trade. They enable to solve problems concerning collection of Value added tax (VAT) and excises duties on importation or exportation and other problems arising in trade.

One of the main instruments for fighting illegal business or trade and not bothering legal market is cooperation and mutual assistance between customs services. In the light of international trade we always keep in mind that goods are moving at least between to countries and to separate customs regimes. That the reason why customs services operate with the widest scope of international agreements on simplification of international trade, its regulation and control. Effective implementation of customs law and successful anti-fraud activity directly belongs from exchange of customs data and information.

Enlargement of EU presented large scope of definitions. In different Member States are different modules of governance and customs duties could be relayed not only on customs as a service. Customs services belong to different ministries and institutions also. For example, in Latvia customs is one of the parts of tax administration, in Lithuania customs is separate body under the ministry of finance, in Italy some customs duties are delegated to the *Guardia di Finanza*. To respect choice of Member States law

creators in the international or Community legal acts put more universe definitions on customs – customs means any institution, which carry out customs duties [1, Art. 4 p. 4; 3, Art. 4 p. 7].

The advantage of EU law is that all definitions are more or less unified, but disadvantage of this is that definitions are more universe and not precise and usually you must refer to several acts.

This article is analyzing mainly the definitions of “cooperation” and “mutual assistance”. That could be understand as customs administration mutual assistance provided to fight violations of national customs law, to detain them, disclose and put in custody persons in breach of such laws [3, Art. 1, 4]¹.

Widening scope of customs cooperation and mutual assistance enable customs to act in new environment and under new conditions, but creates several problems in daily life. This article will highlight only the most recognized problems on this issue.

1. Legal Basis for Customs Cooperation

One of the traditional functions performed by customs authorities is to ensure the security of economic borders and to regulate the internal market upon admitting goods to or releasing them from the customs territory. Similar objectives apply to the EU customs union. The latter was founded for economic reasons, namely, pursuing the purpose for each Member State to derive certain economic benefit. Presently, the EU unites 27 independent states, which means 27 different customs systems are in operation. Consequently, to ensure successful tax collection and to gain the forecasted benefit from the customs union, EU founders provided certain management system for these processes, levers and control mechanisms. Besides, the Treaty Establishing the European Community (Treaty) as primary legislation provides for a commitment that all states shall take all appropriate measures to carry out their obligations in accordan-

¹ Other notions in the article should be interpreted as defined by 12 October 1992 Council Regulation (EEC) No. 2913/92, establishing the Community Customs Code, 2 July 1993 Commission Regulation (EEC) No. 2454/93, laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, 13 March 1997 Council Regulation (EC) No. 515/97 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters (hereinafter “the Council Regulation (EC) No. 515/97”), and 28 March 1998 Commission Regulation (EC) No. 696/98 implementing Council Regulation (EC) No 515/97 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters and the Law on Customs of the Republic of Lithuania (Žin., 2004, No. 73-2517).

ce with the Community rules [5, Art. 10]. What is more, this Treaty confers the right upon the Member States to establish closer cooperation interrelations in compliance with certain requirements and terms [5, Art. 11].

It is noteworthy that the very EU structure favours customs cooperation, as activities and competencies are orientated towards pursuing objectives in a joint effort (see Fig. 1)².

Title 10 of the Treaty highlights the issues of customs cooperation and provides legal basis for the development of cooperation between customs authorities in various fields, except for requests for legal aid in pre-trial investigations and judicial assistance [5, Art. 135]. Furthermore, the primary legislation enables the European Economic Communities to act merely in the economic and administration field, hence, all EU and third countries' agreements may be attributed only to the first pillar, whereas the agreements under the third pillar may be concluded solely by the Member States themselves, EU institutions having no such powers. These issues are further developed in the next paragraph of the article.

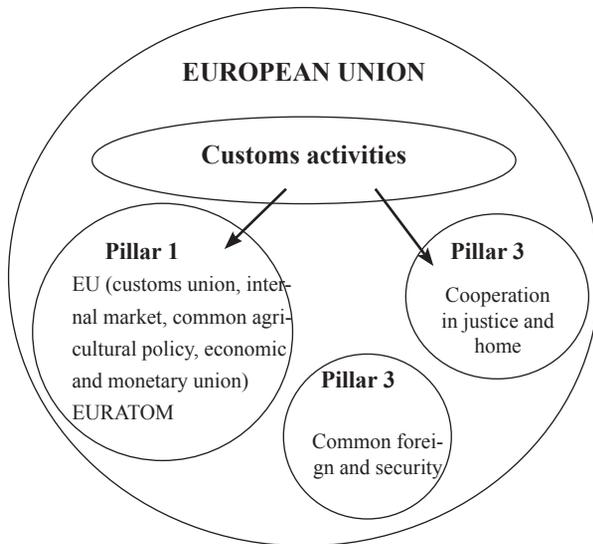


Fig. 1. EU schematic activities

In this respect, the analysis of the Treaty gives specific references to the legal ground for the Member States and the Community to take all necessary measures to counter fraud affecting EU economy and to carry out their prevention with the exception of requests for legal aid in pre-trial investigations and judicial assistance [5, Art.280]

Meanwhile, article 135 of the Treaty separates justice and home affairs (third pillar) from customs administrative cooperation and mutual assistance (first pillar). Articles 29 to 42 of the Treaty regulate

cooperation in justice and home affairs as an individual EU activity called the third pillar. Similarly, relevant provisions under the Treaty are transposed to the European Convention on Mutual Assistance in Criminal Matters [6].

In addition, forms of customs cooperation are discussed in other EU legislation. The Community Customs Code (hereinafter "the CCC") regulates customs cooperation indirectly. For example, one of its articles lays down that binding information on tariff and origin of goods shall apply to all customs administrations in all Member States; other articles set out that the customs office shall acknowledge the transit procedure as duly completed, if the customs authorities may identify the fact by comparing the available data received from the departure office with the data received from the destination office, which prove that customs procedure was properly executed and completed; one more provision from the Customs Code offers a solution to and suggests actions by customs offices in case a customs debt arises in several Member States. Besides, this legal act provides adequate actions and requirements in the event the customs procedure is carried out in several Member States. The CCC sets out that all decisions adopted with respect to the customs procedure in one Member State have the same legal force in other Member State as such procedure adopted by the customs office of that Member State [1, Art. 12, 92, 215, 250].

The regulation of the European Commission implementing the customs code covers indirect cooperation even more thoroughly [2, Art. 292, 450b-450d, 454, 523, 910, 912].

Some legislation provides not only an obligation, but also the principle of spontaneous information provision. When legislation does not require providing some information, the Member States or their customs administrations can inform customs authorities of the states about some event, fact or observed tendencies [7, Art. 13-16].

Summarising the legislation requirements one may conclude that customs administrations have many rights and duties and discretionary powers, which favours appropriate application of customs legislation.

2. Customs Cooperation

Increasing world trade dimensions and new methods of customs controls predetermined the development of uniform data and analysis systems. The governments and customs authorities have, in all possible ways, to ensure the provision of as tho-

² The picture prepared based on: http://www.dadalos-europe.org/int/images/eu_maastricht.gif 23 March 2006

rough information as possible in relation to goods movement and data on the providers. As such information is often managed outside the state, its acquisition requires certain legal instruments.

What is more, customs cooperation serves as a means of building competencies of national customs authorities. For example, a national customs administration could not perform auditing of the economic/commercial activities of an enterprise having no legal ground and powers to this effect. However, invoking agreements on customs cooperation and mutual assistance it can perform this action indirectly and obtain absolutely legal audit report, i.e. apply to the customs authorities of the other state with the request to carry out such audit and inform on the results thereof.

Likewise, it is important, in customs cooperation and mutual assistance, to avoid violation of legislation requirements and to ensure data protection, thus, consideration should be given to specific legal acts and their provisions before any action is taken. Usually, customs mutual assistance and cooperation are covered by bilateral or multilateral agreements relating to customs mutual assistance, and, additionally, by regulations in the European Union. Mutual assistance and cooperation among customs administrations within the Customs of the Republic of Lithuania are regulated by the following: regulations of the European Council and European Commission, bilateral and multilateral agreements between the EU and third countries, legislation of the Republic of Lithuania, bilateral and multilateral agreements between the Republic of Lithuania and third countries, bilateral and multilateral agreements between the Republic of Lithuania and the Member States, unless it contradicts the Customs law of the European Communities, as well as multilateral agreements/conventions of international organizations.

According to the legislation type, customs mutual assistance and cooperation fall into three groups:

1. Mutual assistance and cooperation in the field of customs activity;
2. Mutual assistance and cooperation in disclosing and investigating administrative breaches;
3. Mutual assistance and cooperation in investigating criminal offences.

Customs authorities do not merely ensure the prevention of operations in breach of customs legislation, but also carry responsibility for the same; therefore, mutual assistance and cooperation do not only contribute to investigations ensuring appropriate application of legislation, but also facilitate the exchange of information on advanced customs expe-

rience, tendencies and trends of identified violations. In this way, international cooperation ensures the necessary information flows for risk management. The most innovative complex measure of prevention is risk analysis, which, apart from the identification of riskiest fields and proper allocation of available resources, enables the establishment and prevention of breaches committed. In this regard, EU Member States have even devised specific forms for the exchange of risky information. Information obtained through customs mutual assistance constitutes an additional knowledge resource, and sometimes even a very specific and unique knowledge flow, the only one serving as the basis for risk analysis, since national data does not suffice for identifying threats and potential breaches [4, p. 23–24].

Inside the EU, mutual assistance and cooperation among customs administrations in the field of customs activities refer, for the most part, to the basic legislation, mostly that establishing customs codes. For example, procedures have been established for the completion of customs procedures and identification of origin and value of goods. Most often, such cooperation is carried out by customs authorities sending a document of a set form, which is then marked with certain signs at the other customs authorities. For example, performance and investigation of the control of the Community/general transit procedure are conducted with the help of the forms set out in the legislation and other additional recommendation documents. [9]

Mutual assistance and cooperation, disclosure and investigation of administrative breaches most often require specific legislation, which are adopted specifically for cooperation of customs administrations and mutual assistance in investigation, disclosure and prevention of administrative breaches of customs legislation. Examples of such legislation are the Council Regulation (EC) No. 515/97, 18 December 1997, EU Convention drawn up on the basis of Article K. Ž3 of the Treaty on European Union, on mutual assistance and cooperation between customs administrations (hereinafter “the Naples II”) or numerous bilateral intergovernmental agreements and EU acquis. Council Regulation (EC) No. 515/97 provides the cases, when a customs administration of a Member State may obtain information from a customs administration of the other Member State, where it is related to a fair calculation and application of a customs duty and payments under the Common Agricultural Policy. The said regulation also stipulates a duty of notifying the European Commission on the above breaches. Mutual assistance and cooperation based on the mentioned legislation are carried

out in a relatively free form, i.e. without a uniform approved form. However, the legislation itself pre-determines most often the contents and scope of the request for assistance being transmitted [7, Art. 4-12]. Such requests need to specify:

- subject matter of the enquiry conducted;
- enquiry participants;
- goods delivered and their data (quantity, value, features);
- infringed legislation;
- done or potential damage;
- responsibility for such infringement;
- actions to be performed.

Where possible, the request for assistance should be followed by certified document copies to facilitate the enquiry in the requested country.

In addition, upon investigation of criminal offences customs administrations refer to specific legislation, which, however, are designed not merely for the needs of customs administrations, but are generally used by all law enforcement authorities in the states. One piece of such legislation is the said European Convention on Mutual Assistance in Criminal Matters. Such cooperation and mutual assistance were also included in the national legislation setting out criminal justice and providing that such requests for assistance are transmitted via the prosecutor’s office, ministry of justice or judicial institutions. This is rather time consuming. As a result, the EU adopted legislation, which enables customs administrations and other specified bodies to cooperate and provide mutual assistance in investigations directly without sending a request for assistance via the prosecutor’s office or any other central agency. Naples II can serve as an example of such legislation.

Some legislation is designed for application by customs administrations in cooperation when investigating both: breaches of customs legislation and crimes. An instrument of such cooperation and mutual assistance is the said Naples II, which general provisions stipulate that it shall apply for investigations of offences both in the areas of the first and third pillar.

Methods of cooperation and mutual assistance fall under the following groups:

- assistance provision in a customary way or by use of material documents;
- assistance provision by electronic means.

In the first case, assistance is provided by furnishing written requests and documents, which are delivered in person, by post and facsimile.

In the second case, both the request for assistance and assistance provided are limited to the data exchange in electronic media. Special information systems are set up to this end to enable not only the exchange of the customs administered information by safe communication channels, but also make it accessible for many customs administrations of the Member States, eliminating language barriers. One of them is the Anti-Fraud Information System (AFIS), the component of which is the Customs Information System (CIS) (see the chart) [10].

When cooperating under the third pillar, pre-trial investigations do not give rise to any major problems, for usually there are one or two legal acts that enable application to a state with the request for assistance. Such relatively scarce regulation does not cause any major difficulties in choosing the right legal basis for the request. Unfortunately, analysis of investigations of administrative offences reveals a more complicated situation. Mutual assistance in investigating administrative offences of customs law is a difficult issue and requires more thorough scientific analysis, therefore, it will be discussed separately.

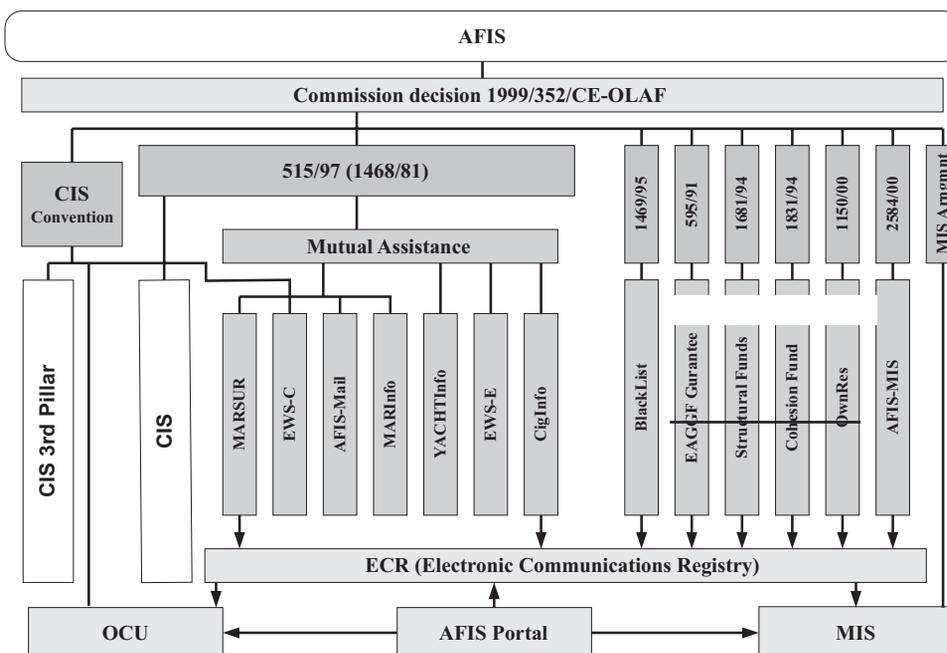


Fig. 2. Anti-Fraud Information System.³

³ Picture 2 shows the architecture of the Anti-Fraud Information System and legal regulation of its individual elements and functional purpose. A customs authority uses all modules related to mutual assistance.

3. Some Challenges of Customs Cooperation

This section is limited to one question, namely, customs cooperation and mutual assistance in investigation of administrative offences of customs law. It must be mentioned that this field can boast of the greatest number of legal acts and agreements.

With Lithuania's membership in the EU the existing bilateral or multilateral agreements concluded between the customs administrations and governments of the Republic of Lithuania and other states were complemented by more than 30 agreements between the EU and third countries, which regulate cooperation and mutual assistance of customs administrations in investigations of administrative breaches. Before the EU membership, Lithuanian Customs had had at least 22 bilateral or multilateral agreements⁴. EU membership allows Lithuanian Customs to invoke agreements on cooperation and mutual assistance with even more states, i.e. signed agreements between the EU and third countries⁵.

As a result, one may easily notice from the analysis of the specified agreements that treaties and agreements on behalf of the Republic of Lithuania and the EU are duplicated in respect of some Member States. Other EU Member States face a similar situation, which causes confusion on the part of customs officers, who do not know which agreement should be referred to when requesting assistance from other states. However, such confusion is likely to happen only upon superficial consideration of the treaties themselves and EU legal framework. With the foundation of the European Economic Communities and the EU subsequently, the treaties provided a new legal system as well, which stipulated some restraint on sovereignty of the Member States and transfer of some legislation functions to the competent EU institutions made up of representatives of the Member States. Moreover, the agreement was made that this law will be binding for all Member States and will have supremacy over the national law. Even if this provision had not been made explicit in the

Treaties, it was formulated and quite well expanded in the case law of the European Court of Justice [11, p. 136–138].

Thus, based on the above principle of primacy if one area is regulated by the EU law and national law, EU law shall be applied first, while the national law may apply as far as it complies with EU law. As regards cooperation and mutual assistance of customs administrations, the national law is applied when it covers more thoroughly the provisions under EU law or regulates subjects not provided therein.

Another dilemma arises over bilateral agreements on customs cooperation and mutual assistance and multilateral agreements/conventions, which regulate the same area. Here, there are no clear rules as to which actions should be taken in one or another situation and which legislation should be invoked, since both legal acts are on a par. Usually, in such cases both legal acts apply, yet, the practice of customs administrations suggests that bilateral agreements of the states are preferred to the conventions. We believe, the reason to this lies in the direct participation of customs administrations in concluding bilateral agreements, where drafting and coordinating them facilitates understanding of individual details and such legislation becomes clearer. Meanwhile, the legislation process upon conclusion of the conventions involve one country or a small group of them and sometimes international organizations. In this way, the contracting parties do not know some provisions so well and these may become unclear at a certain point. Ambiguity gives rise to doubts and essentially, due to the human factor, officers choose a more understandable alternative.

Customs officers responsible for international cooperation and mutual assistance find even more difficulties in cooperation among customs administrations of EU Member States, as it is regulated not only by conventions and bilateral agreements, but additionally by EU law (most often, regulations). This cooperation field faces most defects, notably when requests for assistance are drafted by unqualified or inexperienced customs officers. The reason to this is that an inexperienced officer fails to pay attention to the scope of legislation on international cooperation and mutual assistance.

For further discussion, let us take Naples II, Council Regulation (EC) No. 515/97 and agreement between the Republic of Lithuania and the EU. At first glance, all these seem to regulate customs cooperation and mutual assistance of the Member States. A question arises as to why three legal acts are needed to cover one area? Some may say, the last mentioned act cannot apply at all for the reason that

⁴ Agreements were concluded with Belarus, Belgium, the Czech Republic, Denmark, Estonia and Latvia, the EU, Georgia, USA, Kazakhstan, Poland, Netherlands, Norway, Russia, Slovakia, Slovenia, Finland, Sweden, Turkey, Ukraine, Uzbekistan, Germany. http://www.cust.lt/lt/rubric?rubricID=401_2006_03_23;

⁵ The EU has concluded agreements with Andorra, Armenia, Azerbaijan, Bulgaria, Canada, Chile, Croatia, Egypt, Faroe Islands, Georgia, Hong Kong, Iceland, India, Israel, Jordan, Kazakhstan, China, Kyrgyz Republic, Korea, Lebanon, Liechtenstein, Macedonia, Mexico, Moldova, Morocco, Norway, Rumania, Russia, San Marino, Republic of South Africa, Switzerland, Tunisia, Turkey, Ukraine, USA, Uzbekistan. Agreements are negotiated with Japan, United Arab Emirates, Iran and other states.

http://europa.eu.int/comm/anti_fraud/assist_3rd/index_en.html 2006 03 23.

Table 1. Legislation applied in EU customs

	National interests	EU interests
Prevention and control (first pillar)	Naples II Bilateral agreements	EC Reg. 515/97
Prosecution and punishment (third pillar)	Naples II	Naples II

the first two have supremacy based on the referred principle of EU primacy. However, such group of legislation of different character and hierarchy exists to some purpose, otherwise duplication of legal provisions could not be avoided.

As mentioned before, Naples II may be invoked upon investigation regarding breaches of customs legislation both in the first and third pillar. Articles 1 and 4 of the Convention set out that it can serve as a legal ground for transmitting a request for assistance, when provisions under customs legislation are violated in the first pillar not relating to EU harmonized taxes, when prohibitions and restrictions applied to transported goods are breached or when it relates to the fiscal policy (taxes) of a Member State, which is not regulated at EU level (e.g. Germany applies a coffee tax, which is not applied in any other Member State). The Convention may also be employed in pre-trial investigation (third pillar).

Similarly, Council Regulation (EC) No. 515/97 provides for cooperation of customs administrations and mutual assistance, but Article 4 specifies that this legal act should be followed when EU financial interest is protected, i.e. a breach under investigation falls under the first pillar and relates to EU budget tax (e.g. customs duty, sugar levies, etc.) Additionally, this regulation lays down a duty for the Member States to notify, in specified cases, responsible bodies or persons of the European Commission of breaches.

As already referred to above, bilateral and multilateral agreements of the Member States may apply, based on the EU Treaty or accession provisions, only when they regulate some issues more widely compared to EU legislation or when such application does not relate to the protection of EU interests. Currently, such agreements apply for issues of approval of origin of goods and in similar cases not covered by EU primary and secondary law. The table below gives an overview of the legislation concerned and its relation to EU activities:

Thus, protection of national interests in the prevention and control area (first pillar) needs bilateral agreements and EU conventions, while protection of EU financial interests requires specific regulations, and as regards prosecution and punishment (third pillar) EU conventions apply.

Summarising the above a general rule can be stated: in case of EU law and law of a Member State, EU law prevails followed by the law on a Member State, where it is more comprehensive and provides many more aspects than EU law.

Conclusions

This article aims at drawing the reader's attention to the new requirements for customs authorities of EU Member States. International cooperation and mutual assistance is an inseparable part of the present day activities of customs administrations enabling not only a comprehensive investigation of breaches of customs law and appropriate application, but being one of the preconditions of reliable risk management and physical control as well.

Regulation of cooperation between customs administrations is quite sufficient; there is a balance between available rights and duties upon prevention of breaches of customs law and timely information supply. National customs authorities are encouraged to exchange important information on their own initiative.

For the purposes of an effective customs work both the EU and Member States have concluded many agreements in the area of customs cooperation and mutual assistance. This is a form of development of cooperation, which is further successfully applied.

Customs officers responsible for international cooperation and mutual assistance have to deal with a great variety of legal acts. Mistakes they make can result in disastrous consequences both on EU and national state level. It is considered useful for a practical guide to be prepared on all aspects of customs international cooperation and mutual assistance for customs officers and other persons interested in possibilities of customs cooperation.

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EUROPOS SAJUNGOS MUITINIŲ TARPTAUTINIO BENDRADARBIAVIMO IR TARPUSAVIO PAGALBOS TEIKIMO PROBLEMAS

Rimas STANKEVIČIUS

Europos kovos su sukčiavimais tarnybos
Tyrimų ir operacijų II direktorato
Skyriaus B.2: Muitinė I, Belgija

Santrauka. Muitų sąjunga yra vienas iš esminių Europos Bendrijos vienos rinkos elementų, pagrįstas keturiomis pamatinėmis laisvėmis. Muitinės administracijos turi turėti tam tikrus įrankius ir svertus, kad galėtų užtikrinti tinkamą muitų teisės aktų taikymą, todėl šių dienų muitinės administracijai keliami reikalavimai perimti gerą patirtį, perprasti rizikos valdymo metodus, gebėti taikyti naujausias informacinių technologijų bei tarptautinio bendradarbiavimo ir tarpusavio pagalbos muitinės veiklos metodus. Analizuodami muitinių režimus visuomet susiduriame mažiausiai su dviem valstybių rezidenčių, besiverčiančių tarptautine prekyba, jau nekalbant apie skirtingų valstybinių institucijų: muitinės, pasienio veterinarijos ir fitosanitarijos tarnybų – dalyvavimu šiame procese. Nuo šių tarnybų darbo efektyvumo priklauso ir tarptautinės prekybos verslo sėkmė, todėl plėtojant intelektinės ekonomikos idėjas valstybėje svarbu, kad kiekvienas rinkos dalyvis suprastų savo ir kitų dalyvių veiksmus ir juos vykdytų nepriekaištingai.

Šiame straipsnyje siekiama atskleisti ir apibendrinti pagrindiniuose muitų teisės aktuose, nustatančiuose teisėsaugos funkcijas muitinės administracijoms, vartojamas sąvokas, reikšmingas teikiant tarpusavio pagalbą ar bendradarbiaujant. Apžvelgiamas muitinių bendradarbiavimo ir tarpusavio pagalbos teikimo modelis, analizuojami atitinkami teisės aktai ir jų reikalavimai bei taikymo pagrindai ir sąlygos, nurodomi bendradarbiavimo ir tarpusavio pagalbos teikimo ypatumai bendradarbiaujant Europos Sąjungos valstybėms narėms tarpusavyje ir su trečiosiomis šalimis, apibrėžiamos praktikoje kylančios tarptautinio bendradarbiavimo ir tarpusavio pagalbos teikimo problemos muitinės veikloje, siūlomi jų sprendimai.

Rimas Stankevicius – Investigator of Unit B.2: Customs I, Directorate of Investigations and Operations II, European Anti-fraud Office (OLAF); Pf dr student at Mykolas Romeris university. Research interests include: management, public administration, risk management, simplification and security of international trade supply chain.

Europos kovos su sukčiavimais tarnybos (OLAF) Tyrimų ir operacijų II direktorato Skyriaus B.2: Muitinė I tyrėjas; Mykolo Romerio universiteto doktorantas. Mokslinių tyrimų sritys: vadyba, viešasis administravimas, rizikos valdymas, tarptautinės prekybos grandinės supaprastinimas ir saugumo užtikrinimas.