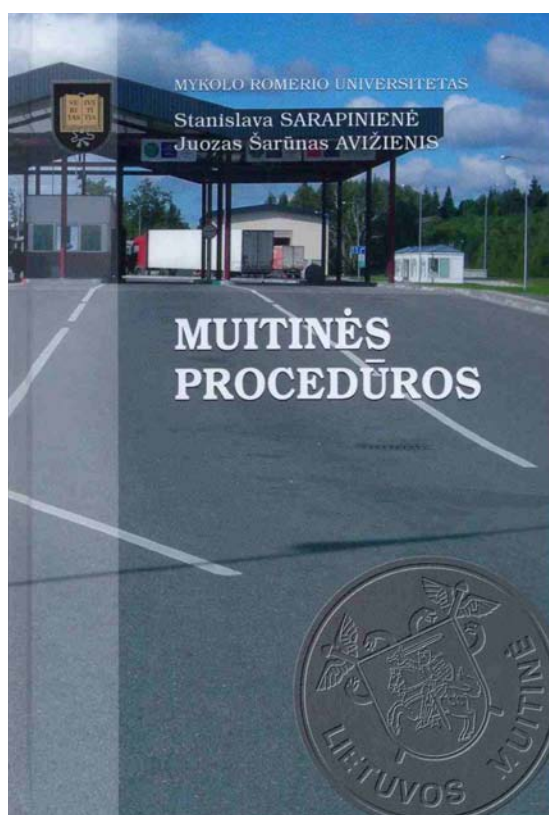




CUSTOM'S PROCEDURES

(Review of the book of St. Sarapinienė and J. Š. Avižienis)



The textbook of Stanislava Sarapinienė and Juozas Šarūnas Avižienis „Customs procedures“ presents the order of application of customs procedures and other customs-approved treatments and uses, which, in fact, is one of the most important spheres of Customs legislation. The textbook explains relevant provisions laid down in the Customs legislation of the European Union and Lithuania, as well as a variety of legal, economic and fiscal peculiarities of the application of customs procedures in the Customs territory of the Community, which comprises territo-

Stanislava Sarapinienė, Juozas Šarūnas Avižienis (2008). Customs procedures. Vilnius: Mykolas Romeris university, ISBN 978-9955-19-091-2.

ries of 27 Member States. It presents also the order of entry of the goods into this large territory, goods' declaration procedures and other customs formalities to be carried out before goods are placed under the relevant customs procedure. Another subject of the textbook, which is very important from the trade facilitation point of view, is the order of application of simplified procedures and the recently introduced status of Authorised Economic Operator.

Taking into account that broadening of the international trade of Lithuania increases the need for specialists of Customs legislation, the publishing of this textbook was very timely and useful. In my opinion, it is suitable not only for education of students studying international economics, trade, Customs legislation and related subjects but also as a reference manual for teachers, lawyers, customs officials, customs brokers, traders and everyone who is interested in international trade and activities performed by the Customs authorities.

The textbook is properly designed, contains many questions for repetition of materials presented, the glossary of most important terms as well as many practical examples and tasks. It is also important that it reveals relations between the legal provisions discussed and the overall Customs policy of the European Union. Having in mind that the Customs legislation of the European Union is currently being substantially revised seeking its modernisation, simplification and suitability for the broad use in information technologies and electronic data interchange, it is very helpful that the textbook contains brief information about the latest developments in this sphere.

Prof. dr. Alfonsas Laurinavičius
Head of Department of Customs' Operations
Faculty of Economics and Finance Management
Mykolas Romeris University,
Lithuania