

Customs Policy of the European Union

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The Customs Union, characterised by an absence of internal borders, is a foundation of the European Union and an essential element in the functioning of the single market which applies to all trade of goods. The single market can only function properly when there is a common application of common rules at its external borders. This implies that the 28 Customs administrations of the EU must act as though they were one.

These common rules go beyond the Customs Union as such - with its common tariff - and extend to all aspects of trade policy, such as preferential trade, health and environmental controls, the common agricultural and fisheries policies, the protection of economic interests by non-tariff instruments and external relations policy measures.

Today, customs are facing new challenges: they must ensure the smooth flow of trade whilst applying necessary controls on the one hand, whilst guaranteeing protecting the health and safety of the Community's citizens. To achieve the correct balance between these demands, customs procedures and control methods must be modernised and co-operation between the different services must be reinforced. For this reason, the Modernised Customs Code (Regulation (EC) No 450/2008) was adopted in April 2008 and replaced by the Union Customs Code.

In order that the EU's economy can continue to compete in a global context, it is essential that customs IT systems are able to exchange electronic information and are provided with

a range of interfaces with the trade, based on commonly used technology. In order to improve the interoperability between Member States' automated customs systems, the Council and the European Parliament have adopted a Decision on a paperless environment for customs and trade.

Customs are in a unique position today to be able to:

- facilitate trade and
- protect the interests of the European Union and its citizens.

Customs authorities implement EU policies in almost every field connected with international trade. They are in the front line in the fight against fraud, terrorism and organised crime.

Until recently, the role of the customs consisted primarily of collecting customs duties and indirect taxes at import. Numerous developments, including enlargement and the development of e-commerce and the threat of terrorist attacks and the internationalisation of organised crime, have altered the environment in which customs operate.

To effectively assume these roles customs maintain a continuous dialogue with stakeholders. In this context, consultation with the business sector has been enhanced. Trade associations are regularly invited to seminars and working groups to give their input to the development of new policy and legislative initiatives. For example, the Trade Contact Group, in which all major players in the international supply chain are represented, has been established. Customs authorities shall be primarily responsible for the supervision of the Community's international trade, thereby contributing to fair and Open Trade, to the implementation

of the external aspects of the internal market, of the common trade policy and of the other common Community policies having a bearing on trade, and to overall supply chain security. Customs authorities shall put in place measures aimed, in particular, at the following:

- Protecting the financial interests of the Community and its Member States;
- Protecting the Community from unfair and illegal trade while supporting legitimate business activity;
- Ensuring the security and safety of the Community and its residents, and the protection of the environment, where appropriate in close cooperation with other authorities;
- Maintaining a proper balance between customs controls and facilitation of legitimate trade.

The Commission adopted a Communication on 1 April 2008 in order to develop a strategy for the evolution of the Customs Union.

The Commission's strategy aims to complete the reform process, already launched with the Modernised Customs Code and the Decision on a paperless environment for customs and trade, by modernising customs working methods, developing staff competences and re-allocating resources in an efficient and effective way.

The Commission proposes setting out a strategic framework for customs with common strategic objectives covering aspects such as:

- Protecting society and the EU's financial interests by developing effective measures against illicit, restricted and prohibited goods and developing effective risk assessment as part of the fight against terrorist and criminal activity;
- Supporting the competitiveness of European companies by modernising customs working methods and developing new EU standards;
- Facilitating legitimate trade by designing and improving control systems to reduce interference in the flow of goods, and reducing the administrative burden on businesses;
- Controlling and managing the supply chains used for the international movement of goods by enhancing effective and systematic sharing of risk information;
- Developing and enhancing cooperation between customs authorities and with other governmental agencies and the business com-

munity.

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Açar Sözlər: Gömrük Birliyi; Gömrük Siyasəti; Vahid Bazar; Ümumi Gömrük Tarifləri.

Daxili sərhədlərin olmaması ilə xarakterizə olunan və bütün növ malların ticarətində iştirak edən Gömrük İttifaqı, Avropa İttifaqının əsas orqanlarından biri, həmçinin Avropa vahid bazarının fəaliyyətinin mühüm elementidir. Vahid bazar yalnız İttifaqın xarici sərhədlərində ümumi qaydaların vahid tətbiqi şəraitində lazımi qaydada fəaliyyət göstərə bilər. Bu isə o deməkdir ki, Avropa İttifaqına daxil olan 28 gömrük orqanı vahid orqan kimi fəaliyyət göstərməlidir.

Резюме

Ключевые Слова: Таможенный Союз; Таможенная Политика; Единый Рынок; Общий Таможенный Тариф.

Таможенный Союз, характеризующийся отсутствием внутренних границ, является важнейшей основой Европейского Союза, который распространяется на все торговли товарами, а также важным элементом в функционировании единого Европейского рынка. Единый рынок может функционировать должным образом только тогда, когда есть единое применение общих правил на внешних границах Союза. Это означает, что 28 таможенных органов Европейского Союза должны действовать как один единый орган.