



**DOUANE**

## A BRIEF INTRODUCTION TO FRENCH CUSTOMS

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Customs is a **trade regulation administration** that is responsible for facilitating and securing flows of goods. It has constantly adapted to changes in trade and goods transport in order to perform its economic regulation role for businesses and for the entire nation.

Today, customs operates in a world of growing trade flows, globalised business and increasing trade in goods stemming from international travel.


Globalisation, which has been the basis of world growth in recent years, has brought with it an opening up of business, culture and politics to new areas of the world. This has been beneficial in many ways, but globalisation may involve risks and it needs to be regulated to promote sustainable development.

First of all, **the diversity of our trading partners calls for greater vigilance**, because it implies trade between countries with differing levels of development, consumer protection and environmental concern, as well as different tax rules. These differences require constant surveillance to ensure fair trade and to protect our citizens' safety.

Secondly, **growing trade may give rise to new types of fraud**. Criminals, and more especially organised crime syndicates, are using new means of action. They are able to traffic in increasing volumes of banned goods and launder the proceeds, posing a greater threat to our society.

Finally, **new threats and concerns emerge every day**, stemming, for example, from concern for protecting the environment, natural species and areas, as well as our cultural heritage.





The demand for trade regulation is based on these legitimate concerns and observations. Customs, which is a government administration structured around flows of goods, is able to meet this demand. Customs has adapted its inspection system at France's borders with other European Union countries and has modernised its means of action over several years.

Today's customs is, above all, **a government administration that works directly with businesses'** logistics systems and movements of goods, relying on fully computerised flows of information submitted in advance and reconciled in real time.

It is a **government administration that can make optimum use of the information in its possession**, because all of its inspection functions are networked, backed up by powerful databases and familiarity with businesses.

It is also **a government administration with responsibility for surveillance and action** everywhere in France, including its territorial waters, ensuring its capacity to carry out inspections rapidly and with the utmost safety for its officers.

Finally, it is **a government administration that is recognised for its environmental protection expertise** through the taxes it levies, as well as through its action with regard to waste products, pollution and endangered species.

**A brief description of French customs' activity calls for a review of its mission, resources and organisation**, which is increasingly professional.



## SUPPORTING THE ECONOMIC COMPETITIVENESS OF BUSINESSES

**Custom's mission is to facilitate trade and make it more secure**, at the international level, as well as within France's borders and within Europe.

This means that customs plays an important role in the smooth operation of the European single market\* and in the regulation of the international economy by:

- facilitating international trade through simplified procedures and customised advice for businesses;
- promoting the location or relocation of auxiliary activities, such as logistics, in France in order to boost economic growth and employment;
- compiling international trade statistics, which are helpful for both government and business;
- enforcing the rules of European trade and agriculture policies within the framework set by the World Trade Organisation (WTO), by organising certain markets (e.g. produce), and by supervising certain kinds of production (e.g. wine);
- protecting the economy from unfair practices, such as dumping or counterfeiting.





*Shipping terminal*

\* The 27 Member States of the European Union are:

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

The growth of world trade calls for faster and cheaper customs clearance of goods, collection of taxes on goods and addressing new threats by adapting regulation capacities.

To this end, **French customs offers businesses procedures that are more fully integrated with their logistical constraints**, relying on a comprehensive approach to goods shipments that covers customs, tax and protection regulations.

**Supporting the international competitiveness of businesses is a key aspect of French customs' regulation strategy.** French customs has developed a range of free online services tailored to international traders' needs and constraints, relying on audits, partnerships and appropriate information systems.

## PROVIDING PROTECTION AND FIGHTING FRAUD

Within the borderless single market area, which is open to trade with the rest of the world, customs plays a key role in fighting the major types of fraud by:

- combating the major types of illicit trafficking linked to organised crime, including trafficking in drugs, counterfeit goods, cigarettes, arms and explosives, or endangered plant and animal species;
- monitoring the movement of harmful and toxic waste within the single market;
- supervising the movement of strategic civilian and military goods, radioactive products and cultural goods, by preventing dangerous goods or goods that do not comply with European technical standards from entering France;
- fighting tax and customs fraud in the business sector;
- contributing to the coast guard function (search and rescue, policing fisheries, fight against sea pollutions, protecting the oceans, etc.);
- combating unlawful money transfers and money laundering;
- detecting offences under ordinary law in the performance of its inspections and investigations.

*A seizure of cocaine*







*Destruction of contraband cigarettes*

In this way, customs contributes to the safety of citizens, protects the environment, defends consumers and supports the legal economy by fighting the risks of fraud in international trade.

To this end, French customs is constantly adapting its system for detecting illegal imports smuggled in commercial freight and means of transport or hidden in travellers' baggage. This policy for fighting fraud and customs violations contributes to the protection of the environment, businesses and citizens, which is a prerequisite for a properly regulated economy and logistics system, where everyone accepts and abides by the ground rules.

This means that customs is ever vigilant to enforce economic and tax rules and to combat organised crime effectively.

The purpose of customs inspections is to ensure compliance with bans or restrictions on the circulation of goods and money. Its action with regard to goods entering or leaving the country, as well as goods circulating in France, enables it to intercept illegal goods before they can be dispersed on the market.

Customs' vigilant presence at seaports, airports and on France's road network means that it also plays a major role in crisis management during public health emergencies or in the enforcement of embargoes (arms, SARS, avian influenza or A/H1N1 influenza, food safety, etc.)

In addition to its inspections, French customs has stepped up its fight against organised crime, which has benefited from the growth of trade and uses commercial circuits for unlawful purposes.

Under these circumstances, the General Directorate of Customs and Excise (DGDDI) modernises its resources, organisation and surveillance techniques constantly to cope with the rapid growth of trade volumes and increasingly sophisticated fraud systems that exploit new technology.







## COLLECTING REVENUE

Customs collects:

- excise taxes (indirect taxes) on tobacco, alcohol and oil products;
- VAT on imports from countries outside the European Union;
- Customs duties on imports entering the European Union.

It participates in supervising the collection of VAT on intra-European Union trade. It fights European Union budget fraud and smuggling of heavily taxed goods, such as alcohol, tobacco and oil products, where it controls the supply lines.

But **French customs has enhanced this conventional revenue collection mission with action to fight new ecological risks, which is becoming increasing predominant**: in this way, it contributes to the implementation of France's environmental commitment, the "Grenelle Environnement".

**French customs is also working on computerising and simplifying its tax procedures related to winegrowing**, along with work on pollution tax procedures.

Customs is soon to be in charge of collecting and supervising the new heavy goods vehicle tax (road-use tax for heavy goods vehicles) and it plays an active role in the technical discussions about ecological and climate-change taxation.



*A helicopter winching operation*

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## WORKFORCE

Customs officers regulate trade in goods by supervising commercial transactions and indirect taxes (alcohol, tobacco, oil products), and by surveillance of France's territory and border crossings, performed by uniformed officers.

The total customs workforce in all categories is close to 18,000, which are divided into two activity sectors: "commercial transactions and general administration", which accounts for more than 50% of the personnel, and "surveillance", which accounts for approximately 45%.

The balance between men (63%) and women (37%) has improved steadily from year to year as new recruits arrive.



## MATERIAL RESOURCES

French customs has a continuously renewed range of land, sea and air resources at its disposal to perform its missions.

On land, customs uses a motor vehicle fleet made up of cars, motorcycles and mobile scanner lorries.

At sea, customs uses a fleet of vessels in all coastal waters (metropolitan France and overseas possessions). This fleet is currently made up of 43-metre coast guard patrol vessels (acquired in 2008), 19-to-32 metre coast guard vessels offering the mobility and capability for rapid intervention up to 24 nautical miles from the coastline, 10-to-14-metre inshore patrol vessels for patrolling inshore waters within 24 nautical miles of the coastline and three training vessels.

The recent commissioning of two coast guard patrol vessels provides the customs coast guard with new surveillance capabilities, enabling it to address the challenges of growing shipping traffic within the framework of the government's action at sea.

French customs' airborne resources include twin-engine aircraft, including two equipped with the "POLMAR" ocean pollution detection system), and new-generation helicopters.

*Checking an air cargo shipment*









## Territorial organisation

### ■ 12 interregional directorates

An interregional directorate, which is made up of two to six regional directorates, constitutes an entity in charge of coordinating customs activity within those directorates.

### ■ 42 regional directorates, which do not necessarily follow the administrative divisions of France, because they are based on the volume of customs activity.

In France's overseas territories, there are **2** regional directorates:

French Polynesia  
New Caledonia

and **2** offices:

Saint-Pierre-and-Miquelon  
Wallis et Futuna

### ■ 4 regional coast guard directorates:

Marseille  
Nantes  
Rouen  
West Indies

## FUNCTIONAL ORGANISATION

■ **7 national departments** with general functional attributions for one or more specific missions:

- the National Customs Judicial Service (SNDJ), headed by a judge, has a team of “judicial customs officers”. Its activity has grown steadily since its creation in 2002. The SNDJ officers have the same powers as criminal investigation police officers or gendarmes, but in areas specified by law. They now have the power to investigate conventional customs offences (offences under the Customs Code, such as smuggling, indirect tax offences, counterfeiting), or offences directly related to the missions of the Ministry for the Budget, Public Accounts, Civil Service and State Reform (VAT fraud, money laundering, etc.)
- the National Directorate for Customs Investigations and Intelligence (DNRED) specialises in combating major fraud. Its activities cover the entire customs territory (metropolitan France and overseas Departments). The Directorate is placed under the authority of an inter-regional director and relies on the action of three Directorates specialised in intelligence, investigation and operational intervention.
- the National Directorate for Recruitment and Vocational Training (DNRFP) is responsible for implementing recruitment policy, initial vocational training and further training for customs personnel. It has three schools located in Tourcoing, Rouen and La Rochelle.
- the National Directorate for Statistics and International Trade (DNSCE), located in Toulouse, compiles and disseminates foreign trade statistics, trade balance results and statistical studies performed at the request of businesses.
- the Customs Information Technology Centre (CID), located in Osny, produces, maintains and runs software for processing customs clearance and excise tax transactions, as well as developing computer applications for use by customs.
- the Joint Laboratories Department (SCL) was created out of the merger of the laboratory networks of the General Directorate for Competition Policy, Consumer Affairs and Fraud Control (DGCCRF) and the General Directorate of Customs and Excise (DGDDI), to enhance the skills of the staff, rationalise their technical resources and provide modern and effective scientific services. It is in charge of goods analyses, scientific expertise and international scientific cooperation.
- the National Customs Museum (MND) in Bordeaux offers the public displays on customs history and ensures the conservation of its heritage.



## GENERAL DIRECTORATE

12 INTERREGIONAL DIRECTORATES

### 7 NATIONAL DEPARTMENTS

<b>SNDJ</b>	National Customs Judicial Service
<b>DNRED</b>	National Directorate for Customs Investigations and Intelligence
<b>DNRFP</b>	National Directorate for Recruitment and Vocational Training
<b>DNSCE</b>	National Directorate for Statistics and International Trade
<b>CID</b>	Customs Information Technology Centre
<b>SCL</b>	Joint Laboratories Department
<b>MND</b>	National Customs Museum

42 REGIONAL DIRECTORATES

### 4 REGIONAL COAST GUARD DIRECTORATES

Nantes, Marseille, Rouen, West Indies

### DIVISIONS

(on average, 3 by directorate)

OFFICES  
EXCISE  
WINE GROWING SERVICES  
UNITS

## CYBERDOUANE

A new department of the National Directorate for Customs Investigations and Intelligence (DNRED), is responsible for **fighting cyber-crime** by gathering and analysing intelligence for fighting Internet fraud involving counterfeit goods, drugs, arms, artwork and other types of goods in unlawful trafficking or transactions.

The creation of “Cyberdouane” is the first step in a vast plan to fight cybercrime that involves several strategic thrusts: enhanced inspection resources, breaking up crime rings, adapting laws and regulations, cooperation with other agencies, with trademark holders, Internet access providers and online merchandisers, online financial institutions and payment systems, and consumer empowerment.





*Motorway customs inspection*

The free movement of goods and people within the European Union market has not affected customs' inspection and fraud fighting duties in any way, given that France has 5,000 kilometres of coastline that form part of the European Union's external borders and that France monitors and inspects goods circulating within its customs territory.

Customs plays an active role in fighting fraud, illegal labour, trafficking in the most sensitive goods (counterfeits, tobacco products), as well as fighting laundering of the proceeds of such trafficking, which generates substantial profits for criminal organisations.

Furthermore, customs enforces the many regulations aimed at protecting consumer health and safety through its inspection of goods. It contributes to consumer protection through food safety inspections and inspections of manufactured goods to ensure compliance with technical standards. It also helps manage potential public health emergencies. This means that protecting citizens has become a priority for French customs' action.



## FIGHTING DIFFERENT TYPES OF FRAUD

### Drug trafficking

Drug trafficking is a **direct threat to public order and public health**. It creates criminal financial networks and fuels an underground economy that has a lasting impact on our country's economic balance.

Customs plays a key role in fighting such trafficking: inspecting transport at border posts, inspections throughout France to prevent trafficking and reselling, monitoring "precursors" (that may be used to produce drugs), detecting and breaking up drug trafficking rings.

Customs carries out two-thirds of the annual drug seizures in France.

Fighting drug trafficking is one of the priorities for customs' action in response to the government's concern about the dangers that drug trafficking represents for public health and safety, particularly in the case of young people.

### Counterfeiting

Customs has never been more committed to fighting **counterfeiting**, because it is a threat to the economy and employment, as well as to consumer health and safety.

Customs is a major player in the fight against counterfeiting because of its mission to secure trade, its special position on the European Union's external borders and within France's territory, and its familiarity with international circuits.

The Act of 29 October 2007 enhanced customs' investigative powers with regard to counterfeiting and extends the customs offence of counterfeiting to include designs and models. It also enshrines cooperation with the legal rights holders, which is a prerequisite for effective action against counterfeiting. French customs' goal is to put pressure on counterfeiters and deter potential consumers of counterfeit goods.

In addition to conventional border inspections, customs officers have stepped up their action involving goods sent by post or parcel delivery services, as well as goods sold at fairs and markets, which are hotspots for sales of counterfeit goods.

### Cigarette smuggling and trafficking

French customs fights smuggling and unlawful possession of banned or highly taxed goods, such as cigarettes and tobacco.

**This action against fraud networks** complements its action against the underground economy generated by unlawful retail sales of cigarettes and cross-border tax tourism.

This action, which contributes to the protection of public health, is based on the government's tobacco monopoly. It is aimed at preventing the spread of parallel distribution networks in France that could undermine the lawful activity of government approved tobacco distributors.

### Money laundering

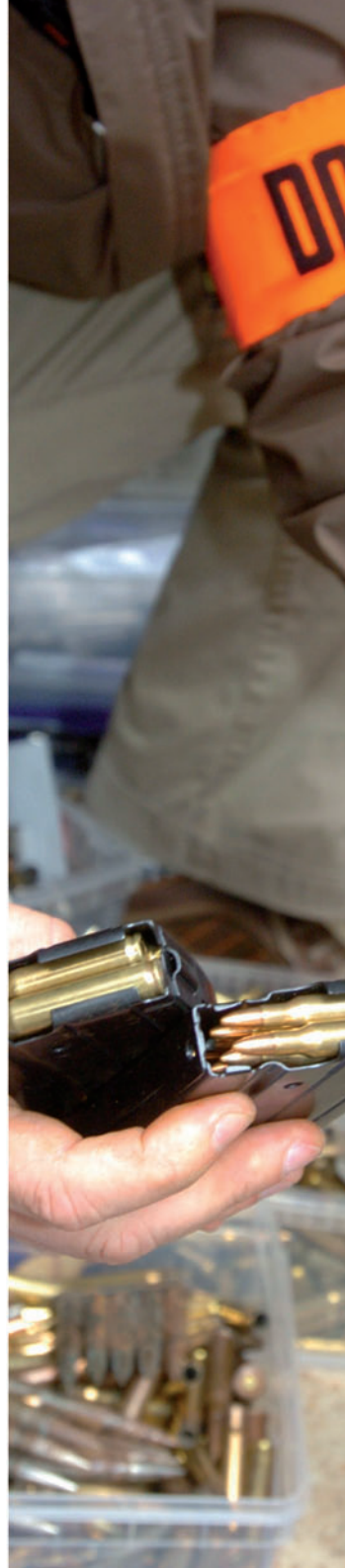
Customs has the power to investigate **money-laundering circuits**. More specifically, it monitors compliance with the reporting requirement applying to persons entering or leaving the European Union carrying cash or securities with a value of 10,000 euros or more.

### Trafficking in arms and ammunition

Since 2002, **in the wake of the attacks of 11 September 2001**, French customs has increased its focus on arms trafficking. Arms seizures have increased steadily in recent years and customs officers' vigilance is unrelenting.

### Illegal immigrants and labour

Customs personnel participate in the fight against illegal labour, which is a component of the underground economy, alongside counterfeit goods. **Working closely with other government agencies**, customs controls clandestine or illegal immigrants at the external borders of the Schengen Area, as well in the border regions of France.





Seizure of weapons

## FRENCH CUSTOMS' WORK FOR CITIZENS

### Monitoring safety standards

Customs works to monitor and enforce consumer product safety regulations. It applies these **consumer protection rules** to imports, under the terms of a partnership with the General Directorate for Competition Policy, Consumer Affairs and Fraud Control (DGCCRF).

Customs also contributes to consumer protection by ensuring manufactured goods imported from outside the European Union comply with quality and safety regulations. It carries out inspections and laboratory analyses. Articles that are not compliant or dangerous are brought into compliance, re-exported or else destroyed.

### Protecting the environment

Illegal trafficking is the second leading cause of the disappearance of endangered plant and animal species after the destruction of their natural habitat. Customs has a duty to **enforce the international convention signed in Washington** in 1973 (CITES), that bans or requires authorisation for imports, exports and re-exports of endangered species.

Information sharing between customs agencies, as part of international mutual administrative assistance, has produced very good results. This assistance is based on:

- **bilateral agreements** (international mutual administrative assistance agreements) for information sharing, surveillance of individuals, goods or means of transport, and joint investigation teams;
- **a network of customs attachés and liaison officers**, maintaining French customs contacts in other countries. They act as liaisons for customs activities and promote information sharing;
- **international rogatory commissions** as part of criminal investigations assigned to the National Customs Judicial Service (SNDJ) by the courts.



Custom officers inspecting travellers detect most of the cases involving the protection of endangered wild plant and animal species. Most cases occur in the Paris airports, but they also occur in the main seaports and in France's overseas possessions. In addition to its enforcement action, customs contributes regularly to increasing public awareness about protecting the environment and preserving biodiversity.

Environmental protection also involves monitoring the movement of waste products. In recent years, customs officers have discovered fraudulent imports of medical waste, chemical waste and heavy metal waste.

Customs officers take action when waste imported from or exported to third countries clears customs. Customs personnel are also able to verify the lawfulness of movements of European Community approved waste by carrying out spot checks during transport.

## Protecting cultural heritage

Artwork, collectors' items and antiques that are important for preserving or enriching the national heritage are subject to special rules. Customs officers are responsible for enforcing these regulations and ensuring that no protected artwork or national treasures are removed from France fraudulently.

French customs works actively to **protect the French and international cultural heritage**, and it contributes to the **enrichment of national collections** by transferring cultural goods that it comes to own through legal procedures to the Ministry of Culture and Communication. Customs also contributes to the protection of the cultural heritage of the countries party to the International UNESCO Convention. Consequently, highly valuable archaeological artefacts are handed over to national museums on a regular basis.





*Seizure of live corals*

## Action at sea

Customs participates fully in interministerial public services at sea, especially search and rescue work. It specialises in two aspects: **protecting the sea from pollution and monitoring fisheries.**

Customs' POLMAR aircraft detect several hundred sea pollution incidents each year and customs experts on sea pollution are often called on by prosecutors working in specialised jurisdictions. When sea pollution cases go to court, customs experts are systematically called on by the specialised jurisdictions hearing the cases in the first instance.

The experts' opinion, based on the examination of photographs and radar recordings presented by the court, constitutes an important part of the prosecution's evidence at hearings, or even before proceedings are initiated. Customs is also continuing its work to inform various national and international players as part of the fight against illegal dumping of pollutants at sea.

As the fisheries police, French customs plays an active role in monitoring catches and, more specifically, compliance with regulations dealing with the size of the fish caught.





French customs offers specialised information sources for private individuals and professionals, along with facilitated access to procedures in order to improve the quality of service provided to users, which includes:

- **business advice units**, set up in each of the Economic Action Centres in the Regional Directorates of Customs and Excise. These units provide business leaders, from small and medium-sized enterprises in particular, with information about customs rules and they can provide free advice about arranging “customised” customs clearance procedures.
- **brochures, pamphlets and fact sheets** with customs information on wide variety of topics can be found in customs offices, at trade events and trade fairs where customs is a regular participant or on the customs website [www.douane.budget.gouv.fr](http://www.douane.budget.gouv.fr)





- **the customs website** [www.douane.budget.gouv.fr](http://www.douane.budget.gouv.fr). The site has a *special search engine* that provides information backed up by helpful references to regulations, statistical data and useful contacts.
- **the customs Pro.douane portal** <https://pro.douane.gouv.fr>. The portal provides helpful information and facilitates most of your procedures, by giving you a direct access to e-services.
- **the Customs User Contact Centre** Infos Douane Service. This centre answers users' calls from 8:30 am to 6:00 pm, Monday to Friday ( see phone numbers next page ).
- **the customs Smartphone application DOUANE Fr** (free download) provides travel information on customs formalities.
- **at last, you can follow customs Twitter account** : [http://twitter.com/douane\\_france](http://twitter.com/douane_france)



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