Customs 2000: Community action programme 1996-2000

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In the context of the following observations, the ESC welcomed the approach the Commission had adopted. Effective, uniform application of Community legislation was the key prerequisite for smoothly operating internal and external trade. In this connection, uniform application of legislation at the Community's external frontiers assumed particular importance as the creation of a trading area without internal customs frontiers within the 15 EU Member States required uniform customs clearance for equivalent transactions in all places in the customs area. In this, as many aspects as possible of the associated free trade in goods within the single market should be taken into consideration. The public and the business sector in the Member States - and in third countries - should be confident of receiving the same treatment from the customs authorities in any part of the uniform customs area. One of the key requirements of the European business community was that computerised customs clearance procedures be introduced in a coordinated way at both national and European level. It was important to ensure that each of the 15 Member States did not adopt a different solution. Customs union and the drive for uniform application of customs law (customs code and implementing provisions) and related legislation (e.g. on foreign trade, the origin of goods, the protection of intellectual property rights) throughout the Community urgently required Europe-wide customs communications. Even modern procedures for controlling the cross-border flow of goods would not be able to dispense entirely with physical checks. These should be conducted only once and should, as far as possible, be limited to sensitive product categories. They should always be carried out at places where the customs administrations concerned had specialist staff and the necessary resources at their disposal. In addition, controls conducted pursuant to customs law should be limited to purely accounting measures. Closer cooperation with the Member States' financial authorities and customs investigation services was essential in order to combat effectively the growing number of cases of fraud. The fight against crime should not start at the border. In the medium term, it would be useful to establish a European Community customs investigation service (EUROCUSTOMS similar to EUROPOL). There was an undeniable need for a common core of training in customs law and procedure for customs officials in the Member States. In the ESC's view, the measures carried out under the five-year action programme should be reviewed every 18 months.