



MINISTRY OF ECONOMY & FINANCE  
SECRETARIAT GENERAL OF TAX AND CUSTOMS ISSUES  
DIRECTORATE GENERAL OF CUSTOMS AND EXCISE

# GREEK CUSTOMS



# Introduction

Greek Customs are developed dynamically and with rapid rhythms efficiently improve their activities within the permanently altered frame of operation of Administrative Services of the European Union.

This publication aims and presents, although in summary thus vitally, the way of its organisation and operation, the competences, and the activity of Customs Service, with scope to inform citizens in a valid and effective way of its field of action and consequently for their rights, possibilities but also their obligations. At the same time it impresses the objectives and its vision, considering that the strategic planning is condition for any development.

The mission of Greek Customs, which within the framework of unified Europe has the responsibility both for the protection of Union's external borders and State's national borders, is absolutely interwoven with the permanent improvement and simplification of necessary processes aiming into facilitating trade under conditions of legality, safety, transparency, objectivity and effectiveness.

The simplification of customs procedures, in combination with the import of new methods of control and fighting the organised economic and common crime, finds Customs Service ready for effectively corresponding in the challenges of times, which it wishes it faces by forecasting and not by realising.

The growth of international trade with the permanently evolving form of electronic trade, has led to the permanent readjustment of customs procedures so that they are compatible with the new economic environment. The enactment of electronic customs, that is found under development, elects the direct correspondence of Customs Service in the modern needs of trade and in the constant demands of enterprising world.

The objective of Customs Service and the vision of its human resources are the fully guarantee of income of owed fiscal taxes, the effective precaution of citizens safety and security, the protection of legal trade with the facilitation of the smooth and rapid distribution of merchandises, shielding simultaneously the safety of the supply chain so that its use for any illegal purposes to be discouraged.

DIRECTOR GENERAL  
OF CUSTOMS AND EXCISE

  
NIKOLAOS VERNADAKIS

## ΧΑΡΤΗΣ ΤΕΛΩΝΕΙΩΝ MAP OF CUSTOMS OFFICES





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# Historic Background



SIROS CUSTOMS OFFICE



HYDRA CUSTOMS OFFICE



NAFPLIO CUSTOMS OFFICE



SUDA CUSTOMS OFFICE

**1830** Along with the formation of the Modern Greek State, first defensive mechanisms established for the protection of its territorial integrity and for securing the collection necessary resources for the State's functioning was Greek Army and Navy and Greek Customs Administration. On 25/03/1833 in Siros island, the first Customs Office was set up and two years later Customs Offices in Piraeus, Hydra island, Patra and Nafplio started their operation. Greek Customs, therefore, represents one of the oldest Public Authorities of Greek State and today comes under the Ministry of Economy and Finance.

**1918** Customs Service, under the Ministry of Finance, is reorganised on the basis of French administrative system. As a result, it put emphasis on the collecting revenues task, without, on the other hand, underestimating its role to the anti-smuggling. Its functioning was based on two innovative, for the time being, institutions, namely decentralisation, by the establishment of Customs Regions, and the creation of the legislative frame by enacting the Customs Code (L.1165/1918), a very important law where customs procedures and commerce were based.

**1931** Greek Customs acquired war ships that were under the jurisdiction of the so called "Sea Economic Police". Their competence was the facilitation of controls on ships and

transported goods plus the fight against smuggling occurred into sea. Continuing, Customs supplied itself with more ships called "Anti-smuggling Ships" that on 2004 passed to the Coastal Police for the needs of the Athens Olympic Games took place in Greece on the same year.

**1951** Greece became one of the 13 foundation members of the Customs Cooperation Council (World Customs Organization).



PITHIO CUSTOMS OFFICE

**1961** This year is of immense importance for Greek Customs Administration, because Greece signed the Association Agreement with the new founded EEC. It is worth to notice that Greece was the first country signed such an Agreement with the EEC. Negotiations successfully concluded on the 28th of May 1979 when the Treaty relating to the Accession of the Hellenic Republic to the European Economic Community (EEC) was signed, that came into force in 1-1-1981.

**1977** On the administration level, the Customs Service had formed in common with the Tax Service a General Directorate, but since 1977 has become an independent Service under the title "Directorate General of Customs".

**1993** This year marked by the fulfilment of the Single Market, is the most important event in the history of the Customs Service. In 1-11-1993 comes into force the Treaty establish the European Union, signed in Maastricht. With the Maastricht Treaty the "European Economic Community" (EEC) renamed to "European Union" (EU). At the same year, Greek Customs Authority undertakes the duty of assessment and collection of Excise duties, as well as the duty of monitoring the intra-community movement and control of goods liable to excise duties (alcoholic products, tobacco and mineral oils). This entails the renaming of the "Directorate General of Customs" to "Directorate General of Customs and Excise".

**2009** The new National Customs Code (L.2960/2001), as amended, is in force. Customs Code conforms to the radical changes from the completion of the Single Market and the implementation of the Community Customs Code. Additionally, we are currently working towards the new legislation for the implementation of all necessary amendments as regards the application of e-customs.

# The Present



The Directorate General of Customs and Excise along with its Directions, its Special Decentralised and Regional Customs Authorities form an organizational unit within the Ministry of Economy and Finance, under the title "Customs Service".

The Director General of Customs and Excise, as the Head of the Customs Service, acts as a link between the Service and the Political Leadership of the Ministry of Economy and Finance and is advanced to this position by decision of the Official Council.

Customs officers are subject to the provisions of the Civil Servants Code, but because of their special duties wear a uniform and have authority to carry arms. They have also the duty and the power to hold preliminary investigations in cases of smuggling, duty and tax evasion or any other customs offence.



# Mission

Customs Union provides a single area of transactions, where all goods are under free circulation no matter if they have been manufactured within the EU or abroad. Nevertheless, Customs mission remains important. European Customs Administrations manage roughly the 20% of international trade. This percentage corresponds to more than 2 billions tones of goods that go through EU ports or airports. Every year Customs handle 175 million customs declarations.

In particular, Customs' mission refers to:

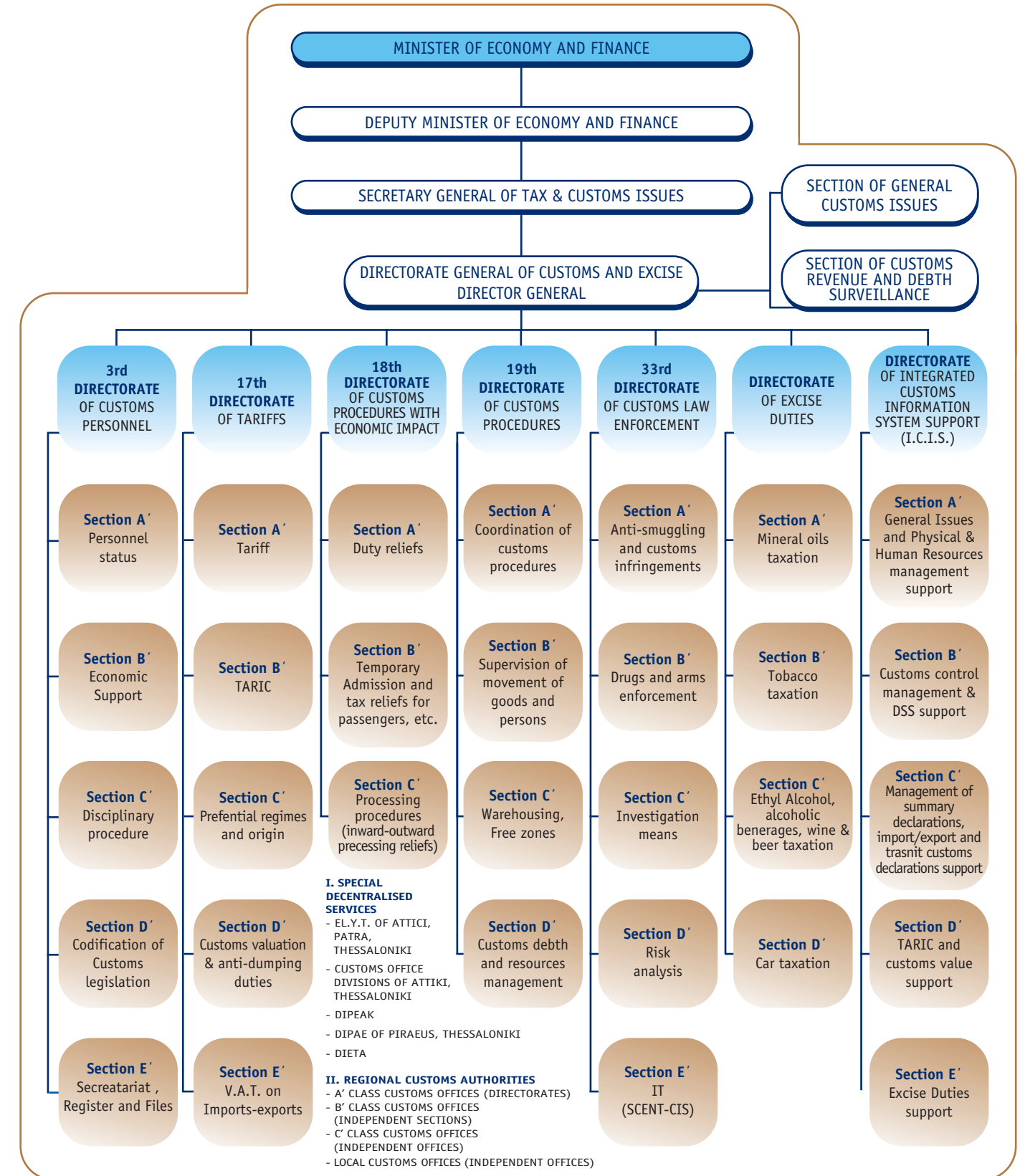
- the protection both of the national and the EU's financial interests,
- citizens' safety and security
- Union's security against illegal trade with the simultaneous support of legal enterprising activity. This action indicates that Customs stand at the front line in the fight against counterfeiting that covers a continuously expanding range of goods (from food to medicines), and piracy that refers to the reproduction of cds and software without license. By that way Customs services secure public health and protect employment posts of people working in legal enterprises.
- The reinforcement of European enterprises' competitiveness with the application of modern methods of work that will be fully supported by an easily accessible electronic customs system.
- The protection of cultural heritage by the way of controlling and detecting art treasures illegal movements.
- The control of delicate technology movements (dual use products) that could possibly be used in the production or arms, weapons, etc.
- The combat of smuggling of drugs, arms, weapons, explosives and other goods subject to restrictions or prohibitions, enhancing by that way the work of the rest competent Authorities as regards the fight against organised crime and terrorism.



Customs Authorities intensively work for the adaptation and automation of customs procedures in order to facilitate trade transactions, while they successfully deal with new threats against safety and security. It is estimated that during 2003-2013 EU and the member states will spend more than 400 million euros for customs procedures automation. From July 2009 onwards economic operators may also submit their customs declarations and documents electronically. Continuingly and after the electronic connection of customs systems of all member states will be completed, a single window and "one stop shop" will operate. The objective of Single Window is to enable economic operators to lodge electronically and once only all the information required by customs and non-customs legislation for EU cross-border movements of goods (information will be available for use to all competent Authorities, customs and non customs, as for example relevant Authorities of the Ministry of Rural Development and Food, Police, etc). The envisaged national single windows will be connected to one another and will be supported by the Single Electronic Access Point (SEAP). Single Electronic Access Points will allow traders to lodge their electronic pre-arrival/pre-departure, summary and full customs declarations via one single interface of their choice which connects their system with all Member States' customs systems. The data is automatically made available to any customs office responsible for the place at which goods have been, or are to be, presented, irrespective of the Member State concerned.

# Organizational Chart

OF THE DIRECTORATE GENERAL OF CUSTOMS AND EXCISE



# Duties

## Greek Customs are responsible for:

- The implementation of national and community legislation on customs or relevant matters that fall within the competence of the Ministry of Economy and Finance or other Ministries, particularly entrusted to Customs.
- The implementation of international law (International Conventions) on customs issues (e.g. Revised KYOTO Convention, Istanbul Convention, etc)

- The assessment and collection of duties, Excise duties, V.A.T. and other taxes, fees, levies and royalties, pursuant to this legislation.
- Procedures and formalities compliance provided for in the abovementioned legislation, on the movement of goods subject to customs control or customs supervision.
- The investigation of customs offences and the imposing of administrative or penal sanctions, as the case may be, by the competent judicial authorities.
- The investigation for anti-fraud and anti-smuggling.
- The fight against terrorism and organised crime.
- The environment protection. Our competence mainly refers to the control of movements of nuclear, radioactive and energy waste. Moreover, according to the Washington Convention (CITES) controls against the illegal trade of endangered species of flora and fauna are taking place. Customs, also, participate at meetings for energy policy planning as regards the promotion of green energy.
- The fight against income legalization of illegal actions (money laundering). In accordance with Reg No. 1889/2005 on "controls of cash entering or leaving the Community", Customs Authorities are dealing with the fight against income legalization from illegal activities. More specifically they apply rules as for the detection and engagement of income of illegal activities and cooperates with the national «Committee on fighting of legalisation of income from criminal activities and the financing of terrorism».



- The collection, processing and evaluation of information received within the framework of Mutual Assistance Regulation between the E.U. Member States and the World Customs Organisation, in relation to smuggling, new tensions on sensitive goods transportation, trafficking of drugs, arms etc., as well as the exchange of information, in order to jointly combat organised crime.



\*Source: European Commission-TAXUD

\*Source: European Commission-TAXUD

# Human Resources



**Customs activities are highly depended on human resources quality. Greek Customs, therefore, invests largely in the human factor, in accordance with its needs and priorities.**

Greek Customs Service, therefore:

- Conducts education and training programmes for its personnel. Moreover, it currently attracts new and specialised personnel with high qualifications and merits (post-graduate studies, computer knowledge, and foreign languages skills).
- It emphasizes on blended learning courses created by TAXUD under "Customs 2013" and "Fiscalis 2013" (as for Excise duties) Programmes. These modules refer to specialised customs issues such as car and container search, Authorised Economic Operator, Drug precursors, Single Authorisation for simplified procedures, etc.

**Customs officers' training is offered by the "Training School of Ministry of Economy and Finance (S.E.Y.Y.O.)". This modern educational centre in collaboration with the Customs Service - that submits in the Faculty proposals for concretisation of various training programs and provides the specialised per object lecturers - undertakes and provides:**

- vocational training to new customs officers,
- regular training to all employees,
- the organization of specialized seminars on customs issues, on informatics, on Administration, Communication and European Union related issues, etc.
- hosting training programmes for customs officers of third countries, within the context of technical assistance offered by Greek Customs Service to these countries.

**Moreover, Greek Customs Administration is dealing with:**

- the more effective exploitation of skills, potentials and knowledge of customs personnel
- the most optimal placement of employees in proportional places according to their typical and essential qualifications.
- the creation of an incentive scheme combining moral and financial reward



# Objectives



\*Source: European Commission-TAXUD

**In the light of its vision and mission, Greek Customs' objectives are:**

**A – The continuous Customs modernisation. This is achieved by:**

- ▶ improving both its working methods and the quality of services provided
- ▶ updating the technology used (information systems, means of investigation and enforcement)
- ▶ reorganizing Customs Administration structure, with the publication of new legislation regarding to Regional and Central Service Structures

- ▶ optimising the implementation of control procedures designed to prevent situations leading to loss of revenues from customs duties and taxes
- ▶ introducing objectives for raising Customs revenue
- ▶ providing lifelong training and developing the personnel's full potential
- ▶ revising the Customs Employees' Code of Tasks

- ▶ playing a more active role in European and international developments
- ▶ developing e-customs, that will allow a paperless environment and will enhance e-trade
- ▶ establishing the Authorized Economic Operator status that will provide to the owner simplified customs procedures pursuant to Customs legislation and other facilities as regards customs controls of safety and security when entering or leaving the Union.

**B – Emphasis on Customs' social role**

**Within the framework of its competence, Greek Customs steps up its efforts in order to safeguard public safety and security.**

When goods are imported, customs officers ensure that all appropriate controls from competent Authorities have taken place (e.g. food staff are analysed for detection of dioxins, etc, by relevant Service of the Ministry of Rural Development and food) or/and that all pre-requirements are fully met (e.g. sign CE for all electrical material). At the customs clearance stage and in cases where required physical-chemical analysis or other examination, a report of expertise or resolution of any technical subject in regard to: a) the

determination of the goods composition in order to define the appropriate tariff classification, the imposition of taxation, the application of Economic Systems and other commercial metres of the Community, and b) the ascertainment of the products' agreement with the current national and Community legislation, Customs services collaborate with the Services of General Chemical laboratory of State. Moreover when goods are crossing the country's external borders and at the stage of customs clearance, targeted controls for the prevention and repression of drugs, drugs precursors, arms and weapons contraband are taking place. Furthermore, Greek Customs contribute in consumers and legal trade protection

with its actions against the distribution of counterfeited or pirated products. In doing so, incoming goods are checked for whether they fill their technical specifications, for whether they are genuine and not counterfeited products, infringing laws related to industrial and intellectual property rights. The emphasis in Customs social role entails the improvement of partnership principle between Customs and enterprising community (information sharing, private sector training on customs procedures and legislation issues where necessary, signing of MOU's, holding of meetings, co-organization of seminars, etc).



\*Source: European Commission-TAXUD



# Actions - Perspectives

In achieving its objectives within the framework of its competence, Greek Customs Service is being very active, in materialising and participating into actions in order for it to correspond to the challenges of a continuously changing economic environment.

## A. Modernisation –completion of Customs Legislation

- ▶ The new National Customs Code (No 2960/2001) has already been applied. Customs Administration also ensures that national legislation is fully harmonised with both the European and international legislation. As we live in a speedily changing environment, continuous amendments are appropriately incorporated into Customs Code. Moreover, legislation is being codified, as for its adequate implementation.
- ▶ Necessary steps for gaining access to the legislation in force through the Integrated Customs Information System (I.C.I.S.) is being forward and projects as regards interoperability of Greek Customs systems with informatics systems of other Authorities and Organizations is being launched.

## B. Improvement and simplification of its working methods

- ▶ The key to effective customs control are Information systems. The Integrated Customs Information System (I.C.I.S.) is currently being applied with success. When fully

integrated, this system will cover the entire customs procedures, and at the same time it will provide Customs Service with advanced and reliable information and data, to be effectively used in the decision-making process, in planning and policymaking of relevant actions. In parallel, I.C.I.S. is being upgraded in order to support new applications as for instance the Excise Movement Control System (E.M.C.S.) applicable at intra-EC goods movements that are subject to excise duties, etc.

- ▶ Risk Analysis System is a sub system of I.C.I.S. and operates as a selection tool for goods to be controlled. It aims on targeting controls according to risk indicators and has as a result fewer and more effective physical controls and consequently it facilitates trade. Furthermore, under e-customs project and according to the EU requirements for uniformity on customs controls, Greek Customs has introduced a Community Risk Analysis System and advanced the existed national system in order to achieve more targeted, simplified and effective customs controls.
- ▶ As a concretization of e-customs, ICIS-net system operation will allow interconnection to the system of economic operators' systems, meaning that all customs transactions will take place without paper and without physical appearance at Customs offices.
- ▶ The planning and implementation of

another two informatics systems called "Ifaistos" and "oil of movement for agriculture" secures the legal use of oil for heating and agriculture.

- ▶ Other useful systems that Greek Customs use are the European Community Information Anti-fraud System and some other special systems for products subject to excise duties. These systems operate within the context of mutual administrative assistance and permit the direct and secure exchange of information between the EU Member States Customs Administrations and the European Commission (European Anti-fraud Office-OLAF).
- ▶ Customs procedures' simplification is being combined with the ex-post controls of Special Customs Control Authorities (internal audit at the customs offices and external at the enterprises' premises) for shielding and guaranteeing State's financial interest.

## C. Improvement of building infrastructure

- ▶ Greek Customs Administration is taking various actions designed to improve both its building infrastructure and workplaces and eventually the working environment and the quality of services provided. These actions will, eventually, improve Customs' image. In particular, along with the Authorities managing big State's harbours where customs



offices operate it is examining the possibility of constructing new building for customs offices' relocation into modern premises.

## D. Equipment with modern investigation means

Modern methods applied by organized crime demands Customs investigation equipment renewal and the use of new technologies and investigation means as for loads, vehicles and passengers inspections. Greek Customs Service, therefore, is currently supply itself with:

- ▶ New customs anti-smuggling ships for more effective sea controls, aiming primarily in combating oil products smuggling and drugs and weapons contraband.
- ▶ Air investigation means (helicopters) for efficiently coordinating customs controls and supporting both land and sea investigation means.
- ▶ More customs detector dogs and handlers are being trained and deployed, while their investigation competence will expand (aside drugs) into detecting cigarettes and tobacco products plus money.



## E. Enhancing cooperation among customs authorities-economic operators and citizens

Within the framework of enhancing cooperation among Greek Customs Administration and economic operators and citizens, Customs Service:

- ▶ Organizes seminars, on a regular basis, with the participation of economic operators' representatives in order to inform and resolve problems that occur during customs transactions
- ▶ Concludes Memoranda of Understanding (MOU's) with business operators from different sectors, designed to enhance cooperation, thus facilitating the work of both sides.
- ▶ Materializes and provides free to economic operators e-learning modules produced in cooperation with TAXUD such as those related to Authorized Economic Operator, Drugs Precursors, returns for Agriculture products, Single Authorization for Simplified procedures, and others that are under construction.



- ▶ Issues and distributes, free of charge, information booklets on customs-related issues, which are of particular interest to both Greek and foreign citizens.
- ▶ Aims at the creation of help desk offices. Such offices will operate as citizens "customs advisers", providing information on customs matters.
- ▶ Informs citizens for new customs institutions (eg. the new provisions for cash control, Safety and Security rules, electronic Customs, etc) and for Customs' work, through Mass Media and the internet, as well as through wide distribution of informative booklets.
- ▶ Constructs, finally, within the framework of e-customs operation "common customs portals", providing economic operators with information on applied customs procedures.



# Greek Customs and the European Union

**Directorate General of Customs and Excise actively participates to all Community Institutions responsible for defining the relevant European customs strategy, regulatory framework and legislation.** It participates, in particular, in various Committees and working groups, such as the Customs Policy Committee, the Customs Legislation Committee, the Customs Code Committee, the EU-third countries Customs Cooperation Committee, Customs Cooperation Working Party, Excise Duties Committee, etc.

exchange information systems, the maintenance and further development of collaboration both with the Community Bodies and the rest member-states.

Moreover, it is of particular importance, Greek Customs' participation into "Customs 2013" and "Fiscalis 2013" (as for excise duties) EU (TAXUD) programmes. These programmes are designed to complement and support actions undertaken by the EU Member States in customs sector, and eventually adapt customs to the new conditions created after the completion of the internal market.

**The above mentioned programmes support actions in a pan-European level, such as:**

- α)** the creation and retaining of communication and information-exchange systems (e.g. the new Computerised Transit System, Risk Information Form, etc),
- β)** benchmarking actions in particular customs issues,
- γ)** seminars and workshops in customs policy subjects, risk analysis, counterfeited products, etc,
- δ)** project groups and steering groups (e.g for e-customs, for the implemented provisions of the Modernised Customs Code, etc),



- ε)** customs officers' working visits,
- φ)** training activities related both to the direct training offered to customs officers and the production of e-training modules for customs officers and economic operators,
- γ)** monitoring actions,
- η)** any other activities required for the realisation of the objectives of the programmes.

Finally, within the European Union enlargement process, Greek Customs Administration provides considerable support to candidate countries Customs administrations, so as to fully adapt to the Community Acquis.



The participation of Greek Customs into the above mentioned Community Bodies aims at the promotion of national issues and priorities, the support of national and Community interests on issues of customs competence, the uniform application of Community legislation in a national level, the improvement of communication and

# International Cooperations

**At international level, Greek Customs Administration is represented in various International Organizations, where it supports and promotes its positions on customs policy issues.**

This participation refers inter alia to the following Institutions and Organizations:

- ▶ World Customs Organisation (WCO).
- ▶ World Trade Organization (WTO) -Negotiating Group on Trade Facilitation
- ▶ Southeast European Cooperative Initiative (SECI)
- ▶ The Asia – Europe Meeting (ASEM).
- ▶ United Nations Economic Commission for Europe (UNECE)
- ▶ United Nations Office on Drugs and Crime (UNODC)
- ▶ Organisation of the Black Sea Economic Cooperation (BSEC)
- ▶ The European Police Office (EUROPOL) and International Criminal Police Organization (INTERPOL)



- ▶ Committee of International Road Transport control (Transport Internationale Routiers-TIR)
- ▶ The Container Security Initiative with USA (CSI)
- ▶ The working group for the simplification of X-axis border crossing

In a bilateral level and in addition to the existing agreements on Mutual Assistance and Cooperation between Customs Administrations, Greek Customs Service is engaged in ongoing negotiations with a number of third countries (mainly with neighbouring Balkan countries). These meetings conclude into common agreements designed to further facilitate customs procedures, combat fraud and smuggling and facilitate trade flow by the best possible way.

# Our Vision

**The vision of our Administration is to establish the Customs of the future.**

We envisage in particular:

- ▶ Providing economic operators with new, speed and more secure electronic services, within the context of a modern e-environment for customs and trade.
- ▶ Optimising offered services to citizens by combining our sensitivity to society needs with financial interests' guarantee.
- ▶ Contributing to the fight against trade's pathogenicity by combating phenomena leading to dumping practices or entailing dangers for public health and citizens safety and security and those harming the economy and legal trade.

- ▶ Enhancing transparency by implementing standardisation of processes.
- ▶ Establishing an environment of mutual trust between Administration and citizens.
- ▶ Upgrading customs officers' training and education and enlarging their skills, as the value of social and economic parameters is calculated on the basis of acquisition, production and transmission of knowledge and on the basis of the direct and flexible adaptation of know-how to new productive processes and organisational structures.

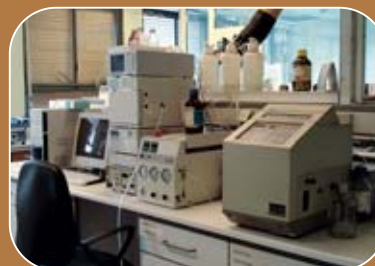
**Greek Customs vision and objectives pre-requests our engagement to that: efforts as regards our daily work will be constant and continuous, cooperation within the Customs Administration and with economic operators will be systematic and intensive and that the under construction new Customs Strategic Plan will be giving particular attention to the mentality change and extroversion.**

## Customs always on your side



Source: European Commission-TAXUD

CUSTOMS



Contact us:

**MINISTRY OF ECONOMY  
AND FINANCE**

Secretariat General of Customs and Excise  
Directorate General of Customs and Excise

Kar. Servias 10, 101 84 GR – Athens - GREECE

**For general questions:**

Tel. Centre: +30 210 3375 000

**Visit our Internet site:**

[http://www.gsis.gr/teloneia/main\\_teloneia.html](http://www.gsis.gr/teloneia/main_teloneia.html)

