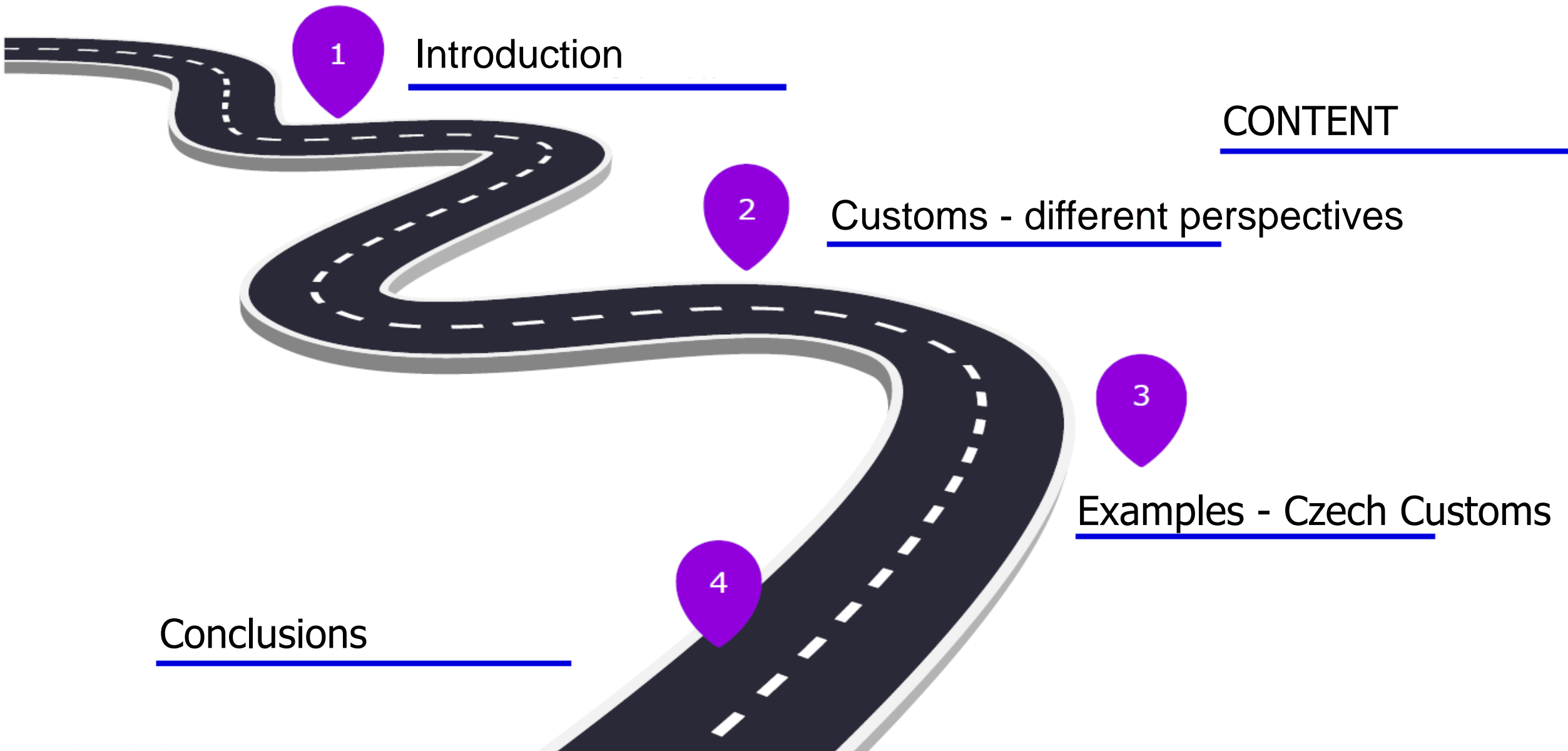


Current changes in the role of Customs Administration in a country without traditional external borders

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Introduction

- How do you used to think about customs administration and customs administration bodies as well as about the activities expected from customs administrations?
- How your view might differ from that of a country in the middle of the European Union (one, that does not have a standard land-based external customs borders)?





Czech Republic

PRA
PRA
PRA
PRA

HA
GUE
GA
G



Czech Republic

Population:
10 693 939

GDP: CZK
5 651 990 000 000

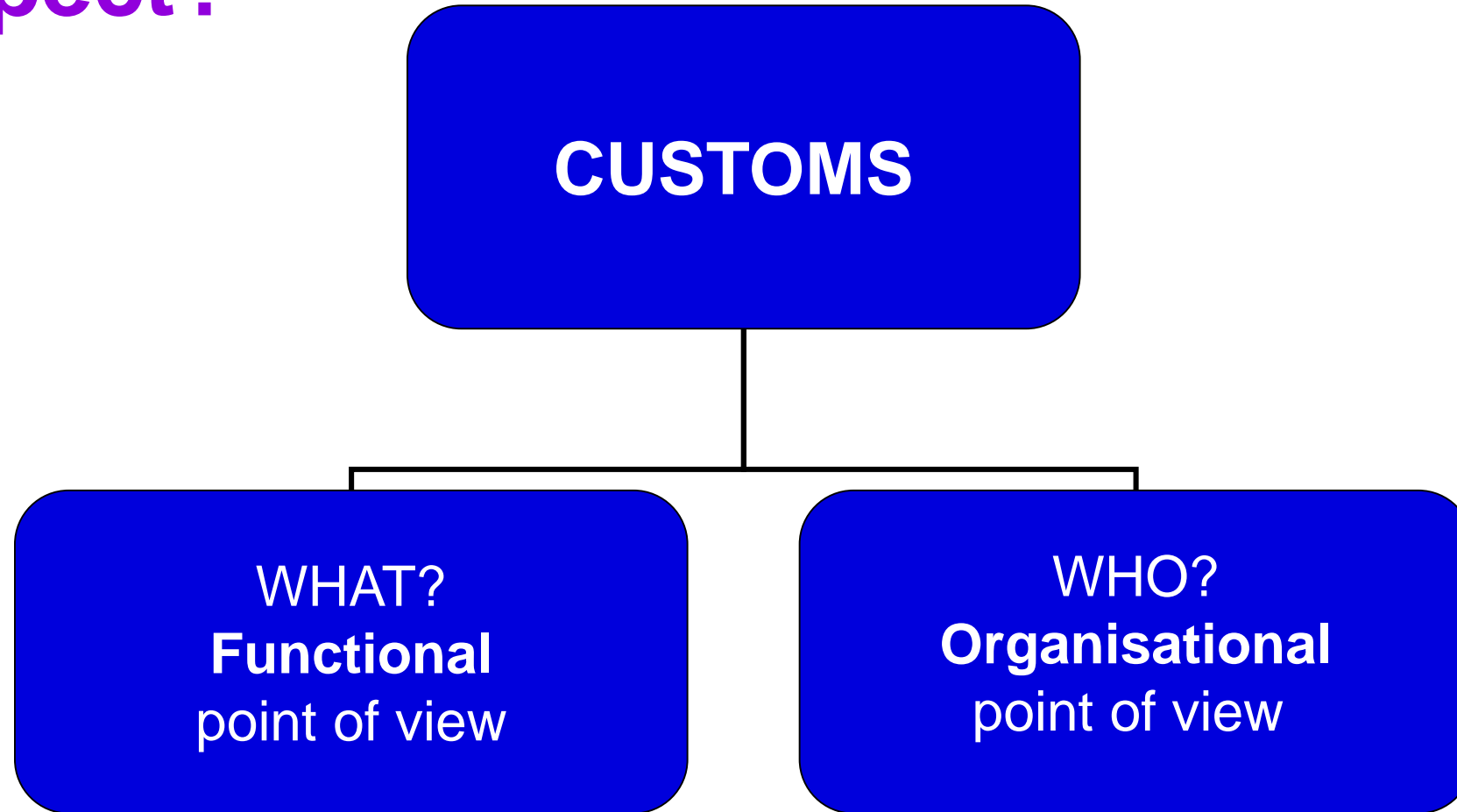
Exchange rate:
1 euro = 24,315 CZK

WCO member
since 1965

EU member
since 2004



Customs: what and from whom do we expect?





CUSTOMS ADMINISTRATION: organisational point of view - who?

- **National perspective:**

- System of customs authorities of a state
- e.g. the Customs Administration of the Czech Republic



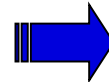
- **EU perspective:**

- System of customs authorities of all EU Member States
- not harmonized



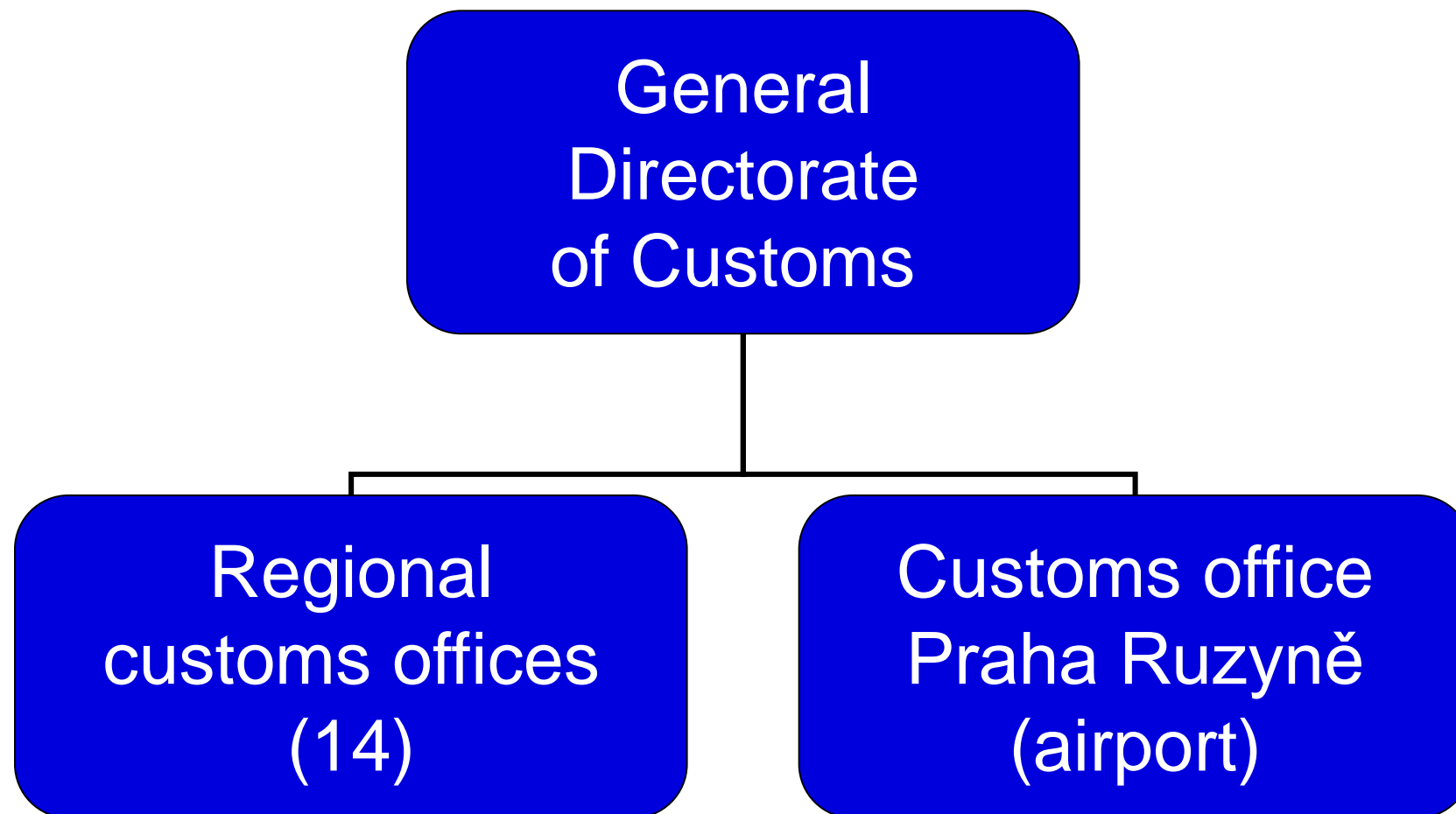
- **Global perspective:**

- World Customs Organisation
- other ways of international cooperation





Czech Customs Administration





Czech Customs Administration

Czech Customs Administration employs **5,505 workers**:

- 43,2 % with a university degree, 56 % with secondary education, 0,8 % with primary education only
- Approx. **4,500 are customs officers** and the rest are civil servants
- **Customs: 1,526**; Excise duties: 1,665; Other activities: 2,314



CUSTOMS ADMINISTRATION: functional point of view - what?

- Traditional vs. new roles of Customs
- What Customs **should do** vs. what Customs **actually do**
- A wide range of activities e.g.
 - **Administration of customs duties,**
 - **Administration of other taxes and duties** (excise duties)
 - **Other** (non-tariff) **activities**



Czech Customs Administration

Total revenue of **CZK 171.6 billion (approx. 7 billion EUR)**:

- CZK **10,1 billion - Customs duties** (total for the Czech and EU budgets)
- CZK **155,5 billion - Excise duties** (on mineral oils, tobacco, heated tobacco, alcohol, beer, wine, electricity, natural gas, solid fuels)
- CZK **0,4 billion - VAT** (on imports from third countries by non-taxpayers)
- CZK **5,6 billion - so-called „Shared administration“** (registration, collection and enforcement of payments levied by the state agencies and other public corporations)



Czech Customs Administration

High efficiency of the Czech Customs in traditional activities:

- 1.73 % Tax and customs administration costs as a percentage of selected tax and customs revenue
- 8.94 % IT costs as a percentage of total costs
- 99.59 % Electronic customs declarations





Quo vadis, Customs?

- So, where are you going, Customs?
- How can we help you?

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