



# Integrity in Customs Regional workshop

Tunis, 1-3 June 2016

# Customs functions

The three major roles of Customs are:

- To assess and collect revenue based on the characteristics of the goods
- To protect the country and the society by preventing smuggling
- To ensure that national legislation is applied to imported goods

# Customs roles

Customs are often the most important source of revenue for a country

Customs are at the crossroads between trade, the economy, fiscal and budget issues, crime interdiction, environmental preoccupations, and transport.

It has widespread responsibilities defined by law (classification of goods, valuation, origin)

# Customs roles

Customs is responsible for regulating cross-border trade, including collecting taxes, deterring illicit trade, controlling goods subject to prohibitions or restrictions, and contributing to economic competitiveness by facilitating trade.

Despite the lowering of tariff rates in recent decades, Customs now has multiple roles and its performance is important for achieving a wide range of public policy objectives.

# Customs roles

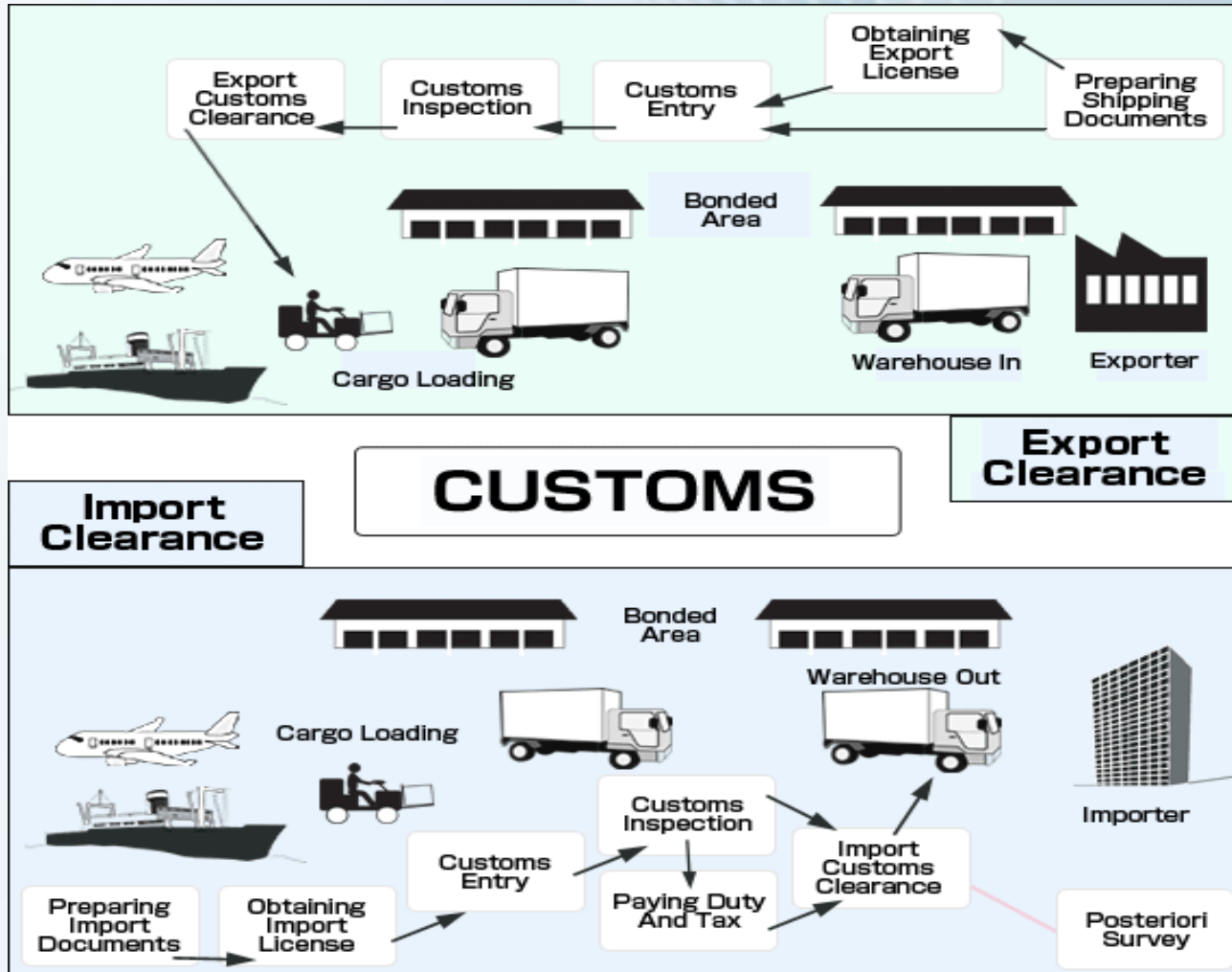
Also, as an observer of the movement of goods, Customs can provide reliable trade statistics, and match them against other countries' records.

They can work out revenue projections and simulations.

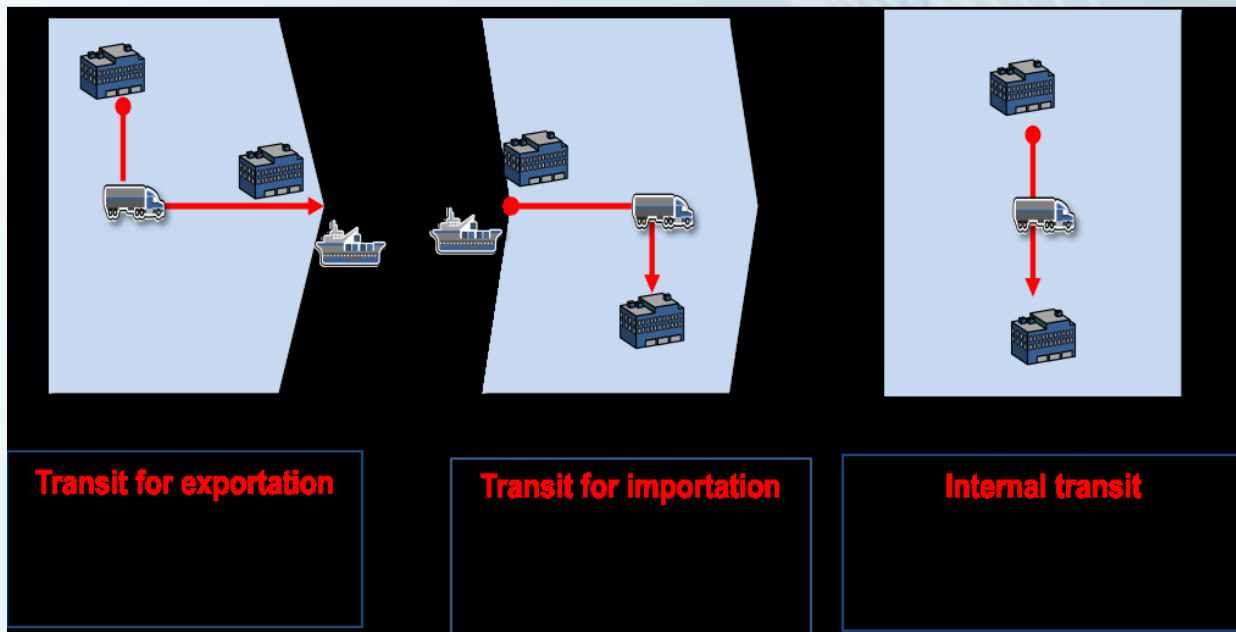
Customs also keep records of movements and the people who initiate them (revenue and society protection)

In region where several countries belong to a Customs union, Customs still collects VAT

# Customs processes: export/import



# Customs processes: transit



# Customs processes

Mapping customs processes allows to see where potential risks exist

It also can make unnecessary steps appear

One single model?

What is the model you use?