

BUREAU A3 Organisation, monitoring and coordination

- It is responsible for organising all departments of the General Directorate of Customs and Excise.
- It defines their assignments and sets their localisation policy objectives. It evaluates the workload and decides where departments should be located.
- It prepares and monitors the work of labour / management technical committees and health and safety committees.
- It defines working procedures and employment principles.

SUB-DIRECTORATE B Planning, budgets and resources

BUREAU B1 Budget and planning, financial affairs, accounting network

- It prepares and monitors the budget. It acts as chief authorising officer by delegation in budget implementation accounting.
- It prepares the «objectives and resources» contract. It is responsible for management control in budget and accounting matters and for tracking the corresponding indicators.
- It establishes the principles for the devolved funding policy and ensures that they are followed.
- It coordinates the Customs accounting network and monitors the collection of revenue allocated to the directorate.

BUREAU B2 Operational resources

- In a multi-year framework, it sets the administration's policy for acquiring mobile and detection equipment for land, sea and air units, ensuring that it is suitable for Customs use.
- It defines the conditions for maintaining heavy equipment.
- It manages the budget resources allocated to that task and places and tracks orders for the equipment for which it is responsible.
- It prepares the specific technical specifications for procurement contracts within its sphere of competence.

- It monitors departments' work, carries out impact studies of customs regulations and assignments and issues instructions on the subject. It provides departments with management support tools.
- It is responsible for scientific advice and for co-ordinating the laboratory network.

BUREAU B3 Purchasing, property policy and support services

- It draws up purchasing procedures and monitors all public procurement contracts concluded by Customs.
- It lays down guidelines for property policy, sets priorities and ensures that they are followed. It appraises major property and movable equipment projects and manages investment and operating budget resources in a multi-year framework.
- It carries out surveys to assess the condition and characteristics of assets and how they are likely to evolve.
- It is responsible for administrative publications and forms, including paperless forms.

LA MASSE DES DOUANES Central department

- The department handles all matters relating to the legal structure within which Customs is organised (an établissement public administratif or public administrative institution - EPA). It is responsible for managing the EPA and for its general operation.
- It also monitors the EPA's accounting system.

SUB-DIRECTORATE C Information and telecommunication systems

BUREAU C1 Information system planning and projects

- It draws up plans for functional information system upgrades. It is responsible for the system's coherence, by validating the functional architecture of any project when it is launched.
- It contributes to the standardisation of exchanges with operators and the European Union.

BUREAU C2 Systems technical and security architecture

- It establishes technical policy for systems development and operation.
- It makes technical policy choices in accordance with ministerial guidelines.
- Within the Customs IT setup, it organises expert and support networks corresponding to those choices.

- It coordinates the IT- and telecommunications-related activity of the Customs IT Centre (CID) and the National Directorate for Foreign Trade Statistics (DNSCE).

BUREAU C3 User support and satisfaction

- It manages office IT resources for the central administration and provides user support.
- It ensures that users are satisfied with the information and telecommunications system.
- It oversees and coordinates the IT network in each customs region.
- It helps to prepare and monitor the customs IT budget.
- In liaison with Bureau A1, it ensures that the skills of IT staff evolve to match technological developments.

THE DEPARTMENT OF STATISTICS AND ECONOMIC STUDIES

The department's mission is to give greater coherence to statistical activity in general, from data collection to publication of foreign trade statistics. It comprises three units:

- the Economic Studies and Dissemination unit monitors public and private user satisfaction and coordinates the activity of the National Directorate for Foreign Trade Statistics (DNSCE);
- the Statistical Production and Information Systems unit determines procedures for gathering and processing data and ensures that

the statistical chain is periodically renewed. It supervises interregional statistical data processing centres (CISD);

- the Regulation and Statistical Nomenclature unit drafts the statistical texts applicable to clearing and trade in goods within the EU.

SUB-DIRECTORATE D Legal affairs, litigation, inspections and fraud

BUREAU D1 Legal affairs and litigation

- It carries out legal studies for the other bureaux of the General Directorate and for devolved units. As such, it helps to draft legislation and regulations, especially those relating to Customs' judicial missions, and ensures that they are applied.
- It is responsible for interpreting EU law and ensuring that it is applied.
- It is responsible for Customs litigation policy and for handling civil and administrative

litigation and relations between Customs and the Justice Ministry.

- It circulates instructions about litigation and documentation on case law to other departments.
- It coordinates other departments' litigation work and ensures consistency in administrative practice in that area.
- It provides the secretariat for the committee for tax, customs and foreign exchange litigation.

BUREAU D2 Inspections policy

- It directs and evaluates all immediate, deferred and ex post inspections carried out by Customs officers. As such, it draws up the national inspection plan and oversees its regional implementation. It defines inspection methodology and carries out risk analysis. It ensures compliance with guidelines.

- It is responsible for relations with the General Tax Directorate and the General Directorate for Competition Policy, Consumer Affairs and Fraud Control.

- It is also responsible for relations with the inter-ministerial commission on agricultural irregularities and monitors EU controls.

BUREAU D3 Fraud Control

- It monitors the anti-fraud activities of international and EU organisations. It coordinates and implements customs policy, protects financial interests and monitors related assignments.

- It defines Customs anti-fraud measures and priorities and is responsible for intelligence, risk analysis and targeting policies. As such, it is responsible for relations with the National Customs Intelligence and Investigations Directorate (DNRED), reviews and exploits the results and conducts fraud analysis and studies.

- It coordinates and manages the network of Customs attachés on assignment abroad. It is responsible for the general monitoring of international mutual administrative assistance and for monitoring interministerial relations with other national agencies involved in fighting large-scale fraud.

- It monitors financial relations with other countries in liaison with the Treasury and Economic Policy General Directorate (DGTPE) and the Banque de France.

SUB-DIRECTORATE E International trade

A Large Business Task Force has been set up specially for the large firms which account for a substantial proportion of clearance in France. To work more closely together nationwide, French Customs offers them enhanced partnership contracts and real customer relationship management.

BUREAU E1 European and international affairs

- It deals with matters of international relations and cooperation in liaison with the departments concerned.
- It coordinates and implements EU customs cooperation policy.
- It organises bilateral exchanges of customs experts and proposes solutions in terms of administrative assistance and customs technical training.

A task officer is attached to the Bureau to coordinate customs policy in favour of business competitiveness.

BUREAU E2 Prohibitions, agriculture and consumer protection

- It helps to regulate trade flows by coordinating Customs action on foreign trade governed by specific international, EU or domestic rules.

- It manages trade embargos.
- It helps to draft and apply laws and regulations relating to certain restrictions of a public policy nature (eg, arms, munitions and war material).
- It takes part in the work of European Commission committees and monitors general and sectoral aspects of the Common Agricultural Policy. It helps to prepare regulations and contributes to inspection methodology.
- It coordinates Customs action relating to consumer protection and public, animal and environmental health. In cooperation with the ministries concerned, it helps to prepare certain technical aspects of laws and regulations.

- It has a crisis management and coordination role in the spheres of activity mentioned above.

In liaison with Bureau D2, it helps to prepare laws and regulations and contributes to inspection methodology.

BUREAU E3 Clearance policy

- It helps to support international commerce and the regulation of trade.
- It helps to prepare EU regulations on the movement and clearance of goods, implements customs regimes and lays down rules for implementing clearance procedures.
- It carries out initiatives targeting operators and Customs departments as part of Customs' policy in favour of business competitiveness.

BUREAU E4 Tariff and trade policy

- It helps to manage trade policy and implements international agreements, especially EU agreements with third countries.

SUB-DIRECTORATE F Indirect taxation

BUREAU F1 Taxation, transport and EU tax policy

- It is responsible for all matters relating to indirect taxation (except on oil products or products subject to excise duties) under the general regime and specific regimes for overseas départements, tax-free sales and sales outlets in ports and airports. It also deals with tax-free goods and products on French territory.
- It monitors work by EU authorities on excise duties in general.
- It helps to prepare and manage regulations relating to maritime, terrestrial, waterway and air transport.
- It is responsible for the approval procedure for customs agents.
- It coordinates the work of the Customs ships' tonnage survey.

BUREAU F2 Energy and environmental taxation and Budget Acts

- It implements taxes and regulations relating to energy and polluting activities and monitors enforcement.
- It has general competence for energy products, especially mineral oils. It prepares regulations relating to the economic regime for such products and monitors implementation.

- It helps to prepare and apply regulations relating to type, value for customs purposes and origin of goods, intellectual property and the reimbursement of EU customs debt.
- It represents Customs in European and international forums where such issues are debated (World Trade Organisation – WTO – and World Customs Organisation – WCO).
- It processes appeals to the Customs Conciliation and Expertise Commission and represents Customs on the Commission.
- In liaison with Bureau D2, it draws up instructions relating to inspection methodology.

- It helps to prepare the tax aspects of Budget Acts and tax laws and takes part in EU work relating to energy taxes.
- It is responsible for statistics and for supervising foreign trade in oil products.

BUREAU F3 Excise duties

- It monitors the tax and economic aspects of products liable to excise duties and is responsible for formalities relating to the movement of such products in France, the EU and third countries.
- It helps to manage, regulate, organise and supervise national and EU markets for wines and spirits.
- It helps to implement administrative and tax regulations relating to licensed premises.
- It helps to protect the quality of certain agricultural and industrial products (wines and spirits, articles made of gold, silver or platinum).
- It determines the conditions for monopoly retail sales of manufactured tobaccos and manages the network of tobacconists.

The central administration also includes the following departments.

The internal inspectorate

Under the immediate authority of the Director General, is mainly responsible for internal audit assignments and for making proposals to improve the operation of Customs departments.

The office of information and communication

Is responsible, within the framework of ministerial guidelines, for defining and implementing internal and external communication initiatives. It is responsible for press and public relations.

Six national departments have general operational responsibilities in one or more specific fields.

The National Directorate for Recruitment and Vocational Training (DNRFP)

Is responsible for implementing the policy on recruitment and basic vocational and advanced in-service training for all customs staff. It runs three staff colleges in Tourcoing (category A staff), Rouen (category B and C staff for trade and excise duty operations) and La Rochelle (category B and C surveillance staff).

The National Customs Intelligence and Investigations Directorate (DNRED) specialises in investigations and measures to combat fraud.

The National Directorate for Foreign Trade Statistics (DNSCE), situated in Toulouse

Compiles and disseminates foreign trade and balance-of-trade statistics and draws up statistics to order for businesses.

The Customs IT Centre (CID)

Located in Osny, is responsible for developing, maintaining and running the processing software for customs clearance and excise operations and for developing the customs administration's computer applications.

It provides information to private citizens and businesses by disseminating brochures and leaflets and through the Customs website. It oversees the user service quality policy.

The management control unit

Is responsible, in the context of the *Loi Organique relative aux Lois de Finances* (LOLF – Constitutional Bylaw on Budget Acts), for preparing and circulating managerial and accounting indicators for performance and the steering of departments' activities.

The National Customs Judicial Service (SNDJ)

Created by the order of 5 December 2002 and headed by a magistrate, reports directly to the Director General. Its staff are empowered to conduct judicial enquiries anywhere in France under the supervision and direction of the judicial authorities for the purposes of detecting and reporting the offences defined in the Customs Code, excise, VAT and brand counterfeit offences and related criminal offences. They may also meet requests for judicial assistance.

The Joint Laboratories Department (SCL)

Created on 1 January 2007 by merging the laboratories of the General Directorate for Competition Policy, Consumer Affairs and Fraud Control (DGCCRF) and the General Directorate of Customs and Excise (DGDDI), pools the skills of laboratory staff and the technical resources at their disposal to offer a modern and effective scientific service.



THE ORGANISATION OF CUSTOMS

The General Directorate of Customs and Excise is part of the Ministry of the Budget, Public Accounts and the Civil Service.

All customs departments are placed under the authority of the Director General of Customs and Excise, assisted by a deputy who has head of department status.

The Customs central administration comprises six sub-directorates plus the department of statistics and economic studies, the internal inspectorate, the office of information and communication and the management control unit.

Six national departments have general operational responsibilities in one or more specific fields (fraud, IT, statistics, training, judicial customs, scientific service).

Regional directorates in contrast have general powers that are limited to a specific part of the country. They are divided into 12 interregions (metropolitan France and overseas départements), subdivided into 39 regional directorates and 4 coast-guard regional directorates. The overseas territories have three regional directorates (French Polynesia, New Caledonia and Mayotte) and two departments (Wallis and Futuna, Saint Pierre et Miquelon).

The central administration, now housed in a single, functional, modern building in Montreuil, an eastern suburb of Paris (11, rue des deux Communes 93558 MONTREUIL), comprises six sub-directorates and the department of statistics and economic studies.

SUB-DIRECTORATE A Human resources, labour relations and departmental organisation

BUREAU A1 General personnel policy

- It is responsible for personnel policy, recruitment, training, discipline and ethics, government modernisation and reform, pay, benefits and holidays.
- It deals with matters relating to staff status, recruitment planning and skills.
- It monitors labour relations and the operation of labour/ management bodies and deals with issues relating to the exercise of trade union rights.

BUREAU A2 Personnel management

- It is responsible for the direct management of matters relating to Customs staff careers, such as appointment, tenure, assessment, promotion, transfer, status and retirement.
 - It manages central administration staff assigned to the General Directorate of Customs and Excise.
 - It lays down staff assessment guidelines and ensures that they are followed. It defines promotion policy and ensures that devolved departments are consistent in their personnel management activities.
 - It manages senior executives.
 - It is responsible for the policy on social action for staff.
- The bureau also includes the retirement department, located at Nevers.



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