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Restructuring of the collection mechanisms. The case of
customs.

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Ανασχεδιασμός των εισπρακτικών μηχανισμών του
Δημοσίου. Η περίπτωση των τελωνείων.

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ΠΕΡΙΛΗΨΗ

Έχοντας μια μακρά πείρα στον δημόσιο τομέα (πέραν των δεκαπέντε ετών) και κυρίως στις τελωνειακές δομές και έχοντας την ευκαιρία να υπηρετήσω σχεδόν σε όλες τις θέσεις μιας συμβατικής εσωτερικής τελωνειακής δομής (λόγω του μικρού μεγέθους, όπου οι δεσμοί γραφειοκρατικής δομής ήταν χαλαροί, δύναμαι να κρίνω από μέσα, τα πλεονεκτήματα και τις αδυναμίες, τις προοπτικές και τις απειλές και να προτείνω μια αναδιάρθρωση που δεν βασίζεται στα γνωστά ελληνικά πρότυπα, αλλά κυρίως στις εσωτερικές αλλαγές που θα εκσυγχρονίσουν τις τελωνειακές δομές στα σημερινά ευρωπαϊκά και διεθνή τελωνειακά πρότυπα, αλλαγές χωρίς πρόσθετη σημαντική οικονομική επιβάρυνση, αλλαγές που χρησιμοποιούν το οπλοστάσιο των σύγχρονων εργαλείων διαχείρισης (managerial tools) για την αναβάθμιση του πολύπλευρου ρόλου τους.

Σκοπός της παρούσας εργασίας

Οι εργασίες αυτές δεν αποσκοπούν στην άμεση αλλαγή του υφιστάμενου πλαισίου αναδιάρθρωσης, αλλά στοχεύουν κυρίως στις εσωτερικές ποιοτικές μεταβολές (επειδή οι εξωτερικές αλλαγές απαιτούν πρόσθετη οικονομική επιβάρυνση, η οποία είναι οικονομικά σφιχτή έως και αδύνατη κατά τη δεδομένη χρονική περίοδο) και οι οποίες μπορούν να υλοποιηθούν παράλληλα με την έναρξη της αναδιάρθρωσης των τελωνείων.

Ο κύριος σκοπός της παρούσας εργασίας είναι να παράσχει προτάσεις για την κατεύθυνση των αλλαγών στα τελωνεία, αλλαγές που θα αλλάξουν ριζικά την υπάρχουσα γραφειοκρατική δομή και θα αποτελέσουν την άνοιξη του στενού δημόσιου πυλώνα, με θετικές πολλαπλασιαστικές επιπτώσεις στον ευρύτερο δημόσιο τομέα.

Η μελέτη αυτή ανέπτυξε και εξέτασε την ιδέα ότι ο εκσυγχρονισμός της τελωνειακής δομής δεν είναι μόνο ζήτημα ποσότητας, αλλά κυρίως ζήτημα ποιότητας.

Αντικείμενα της παρούσας εργασίας

Η μελέτη αυτή υποκινείται από τις ακόλουθες ερευνητικές ερωτήσεις:

- ✓ Τι πραγματικά διαφοροποιεί τον τελωνειακό ρόλο;
- ✓ Ο ανασχεδιασμός των τελωνειακών δομών μπορεί να βασιστεί μόνο στη λογική της συρρίκνωσης ή σε έναν καινοτόμο εκσυγχρονισμό;

Υποστηρίζουμε ότι μια νέα γενιά έρευνας στον τομέα αυτό πρέπει να αντιμετωπίσει τις προηγούμενες ερωτήσεις. Η αρχιτεκτονική των τελωνειακών δομών με τον περίπλοκο και ειδικό ρόλο που καλούνται να εξυπηρετήσουν (εισπρακτικό και κοινωνικό) και η ισχυρή αλληλεπίδραση του εξωτερικού περιβάλλοντος (εναρμόνιση δομών με την ευρωπαϊκή τελωνειακή δομή και τα διεθνή τελωνειακά πρότυπα) απαιτούν την υποστήριξη σύγχρονων εργαλείων διαχείρισης με την κατάλληλη, ευέλικτη προσαρμοστικότητα του αποψιλωμένου έμψυχου δυναμικού, προκειμένου να ανταποκριθεί με ικανοποίηση στη βελτιστοποίηση των τελωνειακών ρόλων.

Μεθοδολογία της παρούσας εργασίας

Βελτιστοποίηση των τελωνειακών ρόλων:

1. Εσωτερικό περιβάλλον:

1.1 μεγιστοποίηση του εισπρακτικού ρόλου:

- Να αυξηθεί η ικανότητα είσπραξης τελωνειακών οφειλών,
- Να αποφευχθεί η δημιουργία νέων χρεών με τη δημιουργία μιας ευέλικτης ομάδας διώξεων με στοχοθετημένους ελέγχους που θα λειτουργούν κυρίως αποτρεπτικά και όχι κατασταλτικά (χαρτογράφηση των τμημάτων της τελωνειακής αγοράς: αγορά πετρελαίου, αγορά αυτοκινήτων κλπ.),

1.2 βελτιστοποίηση του κοινωνικού ρόλου:

- Πρόληψη της εισαγωγής και διάθεσης στην ελληνική αγορά και παρουσίας στην ευρωπαϊκή αγορά επικίνδυνων, ανάλογα με τη φύση τους, προϊόντων: χαρτογράφηση των τελωνειακών προϊόντων / υπηρεσιών: α) ασφάλεια, β) υγιεινή ή γ) τελωνειακά προϊόντα περιβαλλοντικής έντασης.

2. Εξωτερικό περιβάλλον:

2.1 εναρμόνιση των δομών με τα ευρωπαϊκά τελωνειακά δεδομένα:

- Εφαρμογή νομοθεσίας σε επίπεδο ΕΕ,
- Εφαρμογή σχετικών διεθνών συνθηκών.

Κύρια ευρήματα της παρούσας εργασίας

Το παρόν μεταπτυχιακό πρόγραμμα μου έδωσε τη δυνατότητα, μέσω των αποκτούμενων γνώσεων (ειδική αναφορά στο μάθημα του MBA: <<Management of People and Organizations>>, by A. Mihiotis), ιδέες και προγράμματα που συνήθως εφαρμόζονται, να φιλτράρονται από τα σύγχρονα εργαλεία διαχείρισης (managerial tools) και να διαχέονται σε όλη την τελωνειακή δομή, αυξάνοντας τη γραμμή των τελωνειακών επιχειρήσεων.

Συγκεκριμένα,

✓ Η προφανής τάση των τελωνειακών δομών για εναρμόνιση και τυποποίηση των τελωνειακών διαδικασιών, μέσω της καθολικής εφαρμογής των κοινών τελωνειακών προτύπων με κατάλληλες πολλαπλές εφαρμογές πληροφορικής υποστήριξης, προκειμένου να εξασφαλιστεί τόσο η διευκόλυνση του παγκόσμιου εμπορίου όσο και η ορθή εφαρμογή των τελωνειακών κανόνων,

✓ Τονίζεται ο περίπλοκος κοινωνικός ρόλος των τελωνείων με μακροπρόθεσμες οικονομικές συνέπειες, ένα εγχείρημα δηλαδή που απαιτεί καλά εκπαιδευμένο ανθρώπινο δυναμικό και ένα σύνταγμα δομής που υποστηρίζει ενεργά την επίτευξη του σύνθετου ρόλου.

Τα ευρήματα οδηγούν σε επανεξέταση των πρακτικών που εφαρμόζονται σε σχέση με τις προγραμματισμένες αλλαγές, αλλαγές που δεν πρέπει να ξεχνούν τον πολύπλοκο ρόλο της τελωνειακής δομής, τον ρόλο που απαιτεί μια νέα προσέγγιση μέσω των εργαλείων της σύγχρονης διαχείρισης.

Λέξεις κλειδιά: << 1.Ανασχεδιασμός των τελωνειακών δομών, 2. Βελτιστοποίηση των τελωνειακών ρόλων, 3. Εναρμόνιση των δομών με τα ευρωπαϊκά τελωνειακά δεδομένα, 4. Εναρμόνιση και τυποποίηση των τελωνειακών διαδικασιών, 5.Εισαγωγή και εφαρμογή εργαλείων διαχείρισης, 6. One Single Window environment>>.

SUMMARY

Having a long experience in the public sector (beyond fifteen years) and mainly to the customs structures and having the chance to serve in almost all positions of a conventional internal customs structure (because of small size, where the bureaucratic structure bonds were loose,) I am able to judge from within, the strengths and weaknesses, prospects and threats and to propose a restructuring that is based not on the beaten track Greek standards, but mainly to internal changes that will modernize the customs structures in the current European and international customs standards, changes without additional significant financial burden, changes that use the arsenal of the managerial tools to upgrade the multifaceted their role.

Purpose of the dissertation

This work is not intended to change immediately the existing restructuring framework, **but it targets mainly to the internal qualitative changes** (because the external changes require an additional financial burden that is economically tight in the given period of time) that can be implemented in parallel with the launch of the customs restructuring.

The main purpose of this dissertation is to provide proposals about the direction of changes on customs, changes that will radically alter the existing bureaucratic structure and will be the springboard regeneration of narrow public pillar, with positive multiplier effects in the big remaining public sector.

This study developed and tested the idea that the modernization of the customs structure is not only matter of quantity but it is mainly matter of quality.

Objectives of the dissertation

This study is motivated by the following research questions:

- What's really different about the customs role?
- The re-engineering of customs structures can be relied only on the logic of shrinkage or be based on a genuine modernization?

We argue that a new generation of research in this area needs to address the previous questions. The architecture of customs structures with **the complex and special role that are called to serve (collective and social)** and the strong

interaction of the external environment (harmonization of structures with the European customs structure and international customs standards) **require the support of modern managerial tools with the appropriate, versatile adaptability of the depopulated workforce in order to respond with satisfaction to the optimization of customs roles.**

Methodology of the dissertation

Optimization of customs roles:

1. Internal environment:

1.1 maximization of collective role:

- Increase the collection capacity of customs debts,
- Prevent new debt creation by creating a flexible prosecution team with targeted controls that will act as a deterrent rather than repressive (mapping of customs market segments: oil market, car market, etc.),

1.2 optimization of social role:

- Prevention of introduction and disposal in the Greek market and presence in the European market dangerous, according to its nature, products: mapping of customs product/service lines: a) safety, b) healthy or c) environmental intensity customs products.

2. External environment:

2.1 harmonizing structures with European customs data:

- Implementation of EU-wide legislation,
- Application of relevant international treaties.

Main findings

My present graduate program provided an opportunity, through the acquired knowledge (special report to the lesson of the MBA: <<Management of People and Organizations>>, by A. Mihiotis), **ideas and programs customarily applied, to filter through the modern managerial tools and diffuse throughout the customs structure, raising the bar of customs operations.**

Specifically,

✓ The apparent tendency of customs structures for harmonization and standardization of customs procedures, through the universal application of common customs standards with appropriate plural computer applications of

support in order to ensure both **the facilitation of world trade and the proper application of customs rules**,

✓ **It is emphasized the complex social role of customs** with long-term economic consequences, an operation, i.e. congenitally requires a well trained human resource and a structure constitution actively supports the achievement of the complex role.

The findings prompt a re-thinking of the the practices that are being applied in relation to the planned changes, **changes that must not forget the complex role of the customs structure, the role that requires a new approach through the tools of modern management**.

Key words:

<<1. Development of customs structures, 2. Optimization of customs roles, 3. Harmonization of structures with European customs data, 4. Harmonization and standardization of customs procedures, 5. Integration and implementation of management tools, 6. One Single Window Environment >>.

Dedicated to my family,

Table of Contents

List of Tables.....	14
List of Figures.....	15
Chapter I – Introduction.....	17
1.1 Problem Background.....	17
1.2 Definition of Research Problem.....	17
1.3 Significance of the Research Problem.....	18
1.4 Overview of the Methodology.....	18
1.5 Overview of the Main Findings from the literature.....	19
1.6 Research Objectives.....	19
1.7 Limitations of the dissertation.....	20
1.8 Structure of the dissertation.....	20
Chapter II – Chronological evolution of customs.....	22
2.1 Background.....	22
2.2 Ottoman period and Modern Greece.....	23
Chapter III - The role of the customs services.....	30
3.1 A brief chronology of custom services.....	30
3.2 Roles and issues regarding custom services.....	32
Chapter IV - European and international customs standards.....	48
4.1 Introduction to customs standards.....	48
4.2 Customs organizations – Types and Models.....	49
4.2.1 Customs organizations types.....	49
4.2.2 Customs Administration models.....	53
4.2.3 Customs managerial tools.....	64
4.2.4 International customs administrations models (countries).....	65
4.2.5 European customs standards.....	75
Chapter V - Research Methodology	85
5.1 Overview.....	85
5.2 Secondary research.....	85
5.3 Case study.....	89
5.4 Impact on the field.....	90
Chapter VI - Existing structure of Greek Custom Service.....	92
6.1 Human resource of greek customs.....	93

CHAPTER VII - Restructuring structures to new standards based to the “Management of people and organizations”.....	110
7.1 Introduction to restructuring and objectives.....	110
7.2 External environment analysis (based on the economic geography of the services).....	112
7.3 Internal environment analysis.....	119
Chapter VIII - Standard public structure model for consolidation of public sector (case study).....	153
Chapter IX – Conclusions.....	162
Bibliography.....	166

List of Tables

Table 1. The customs officer as a three dimension mosaic of social role.....	47
Table 2. The customs officer as a two dimension mosaic of overall.....	47
Table 3. Annual report of WCO 2015-2016 (Source: wcoomd.org).....	51
Table 4. Status of adoption of the WCO Data Model Column.....	64
Table 5. Statistical data about customs officials (Source: ggde.gr).....	93
Table 6. Customs officials by sex (Source: ggde.gr).....	94
Table 7. Customs officials by level of education (Source: ggde.gr).....	95
Table 8. Managerial Grid for customs services.....	107
Table 9. Low task, the highest quality oriented.....	126
Table 10. Risk assessment-1.....	132
Table 11. Risk assessment-2.....	133
Table 12. Risk Assesment, risk = likelihood X impact.....	134
Table 13. The Stakeholder analysis.....	138
Table 14. The new index after the implementation of managerial tools.....	139
Table 15. Levels of analysis for knowledge management in customs administration with examples.....	146
Table 16. Example of customs formalities.....	160

List of Figures

Figure 1. Thee first Official document of the Modern Greek State referred to Customs.....	24
Figure 2. Customs of Syros (Source: Cycladesvoice.gr)	24
Figure 3. Customs of Piraeus (Source: dimitriskrasonikolakis.blogspot.gr).....	24
Figure 4.The first Greek Tariff replacing tarifa (Source: wikipedia.gr)	25
Figure 5. Customs division of the State and staff of customs (Source: wikipedia.gr)	25
Figure 6.Managerial grid for customs services	27
Figure 7. Evolution of customs, according to the World Customs Organization (Source: wcoomd.org).....	29
Figure 8.The customs officer as a mosaic of roles	46
Figure 9.World Customs Organization Strategic Plan (Source: wcoomd.org)	47
Figure 10.Electronic declarations export - Electronic declaration import	52
Figure 11.Contribution of customs to tax overall revenue.....	52
Figure 12. Customs declaration export - Customs declaration import.....	53
Figure 13.Implementation of single window-1 (Source: wikipedia.org)	57
Figure 14.Implementation of single window-2 (Source: tfig.unece.org).....	57
Figure 15. Implementation of single window- Time saving	58
Figure 16.WCO Data Model - Implementation Approach (Source: wcoomd.org)..	63
Figure 17.WCO Data Model - Information design (Source: wcoomd.org)	63
Figure 18.Globally Networked Customs Concept (Source: mpoverello.com)	65
Figure 19. Trade Facilitation Agreement (Source: wto.org).....	65
Figure 20. The structure of the USA Customs Service (Source: cbp.gov)	66
Figure 21. The structure of the China Customs Service (Source: slideshare.net)....	69
Figure 22. Structure of the Japan Customs Service-1 (Source: customs.go.jp)	72
Figure 23. Structure of the Japan Customs Service-2 (Source: customs.go.jp)	72
Figure 24. Structure of the Japan Customs Service-3 (Source: customs.go.jp)	72
Figure 25. Customs Laboratories Steering Group (Source: ec.europa.eu).....	81
Figure 26. Customs Competency Framework (Source: ec.europa.eu).....	82
Figure 27. Chronology of SARS Customs Moderniosation (Source: slideshare.net)	84
Figure 28. Number of customs officials.....	93
Figure 29. Customs officials by sex	94
Figure 30. Customs officials by level of education.....	95
Figure 31. Customs organization (in a central level)(Source: wcoomd.org).....	98

Figure 32. Medium term restructuring plan structures - Government Financial Prefecture Park of Kozani	117
Figure 33. Economic geography enforcement procedures at the prefectural level	118
Figure 34. Government park connecting with central agencies	118
Figure 35. Managerial Grid for customs services	120
Figure 36. Quality circles in the managerial grid of the customs services.	122
Figure 37. Transparency and predictability.	128
Figure 38. Framework of standards (Source: wcoomd.org).	130
Figure 39. Objectives and Principles of the SAFE Framework (Source: wcoomd.org)	130
Figure 40. Managerial pyramid for the quality customs process	136
Figure 41. Hierarchy of dealing with risks	137
Figure 42. Time to Release Goods	142
Figure 43. Voluntary Compliance Framework-1(Source: igt.gov.au)	143
Figure 44. Voluntary Compliance Framework-2 (Source: blogs.accaglobal.com).	143
Figure 45. Mobility process	144
Figure 46. Knowledge Management in customs Organizations (Source: wcoomd.org)	145
Figure 47. SWOT analysis for the reengineering of the collection mechanisms.	147
Figure 48. SWOT analysis for the reengineering of the collection mechanisms -	149
Figure 49. New public management in customs structure	151
Figure 50. Creating parks in the standards of economic park.	153
Figure 51. Transfer of farms by themes into a single premise of public services.. . . .	153

Chapter I – Introduction

The Collection mechanism in the Greek territory is composed of two pillars: a) the tax and b) the customs. While the tax bracket refers to a purely internal audit and tax collection process, the customs arm based on a multidimensional function that is designed not only the collection of duties and other charges as well as a complex social role with long-term economic consequences, an operation is congenitally required a well trained human resource and a structure constitution actively supports the achievement of the complex role.

1.1 Problem Background

Seeing the **chronic stagnant situation in the Collection of the Greek State mechanisms** with a direct impact on receivable revenue, and in conjunction with the just-born changes in the organizational structure of the scattered collection mechanisms of government, I would like to quote, by this work, my personal views about the direction of the planned changes, changes that will radically alter the existing antiquated and cumbersome bureaucratic structure and will be the springboard regeneration of narrow public pillar (Tax Administration - customs), with diffusely positive multiplier effects in big remaining public sector.

In Greece, every effort, unfortunately entails a culture of so-called universal application, considering that both the infallibility of the applied project and the ledger of thing can be combined has the maximum positive effect. But it is time to apply in Greece, the operation of the pilot project (involving limited geographic variation), especially if it changes radically change the status quo. In this way it can readily be seen the whole thing, so to change the bureaucratic level and at the level of processing of the planned objectives (egg for Collection mechanisms will enter successive, managerial techniques which implemented to the private sector).

1.2 Definition of Research Problem

The previous restructuring in the public sector inspired by a scalar liberal logic, the logic of shrinking costs through shrinking structures. A policy simple in

conception and implementation, since the design focused mainly on one-dimensional character structures and the impact of restructuring stood in terms of economic geography.

However **the re-engineering of customs structures** cannot be relied only on the logic of shrinkage after the ongoing work is complex and requires the immediate service crowd synergy which seeks to design a specific policy that takes into account the above parameters.

The challenge is the organizational structure of customs structures to support the implementation of the complex role, a structure that should objectively go off the beaten track of Greek restructuring but be based on a genuine modernization would have a double orientation:

- a) External restructuring (mainly in quantitative terms) and,
- b) The internal restructuring (mainly in qualitative terms).

1.3 Significance of the Research Problem

The re-engineering of customs structures does not impact only on Greek structures or to promote the Greek only interests, since **these structures are a subset of customs structures of the EU and guardians of the interests of the European acquits** therefore, its design should take account of developments in European standards, the compliance with these and fulfillment of complex tasks, events that a reasonable reduction, i.e. a logic based on quantitative rather than qualitative characteristics is doomed to not bring the desired results.

1.4 Overview of the Methodology

In the light of the combination of the secondary research with the critical review of the literature and a case study as the main research technique,

regarding:

- ✓ the applicable customs administration models (One Single Window, WCO data model), and
- ✓ used managerial tools,

Keeping in mind a classic interior, customs structure, to implement a redesigned structure that takes into account the complex and multilevel approach customs structures **in two levels**

- ✓ **external environment** – integration with the synergy of many public services and,
- ✓ **internal environment**, by small targeted interventions in the internal organization of a customs structure based on existing standards of management that have been successfully used in private structures.

1.5 Overview of the Main Findings from the Literature

The key finding from the review of the literature is: **the apparent tendency of customs structures for harmonization and standardization of customs procedures** through the universal application of common customs standards with appropriate plural computer applications of support in order to ensure both:

- The facilitation of world trade and,
- The proper application of customs rules.

1.6 Research Objectives

The streamlining of customs structures as was done last, followed the beaten track known recipe of restructuring within shrinking structures and competences transfer a restructuring unless accompanied by strengthening of human and technical resources will provide very few results. On the other hand, suggested on behalf restructuring of customs structures:

- ✓ To examine whether customs structures can be interpreted satisfactorily by the use of modern management tools,
- ✓ To examine whether customs administrations are expected to accomplish the previous objective, both effectively and efficiently without compromising trade facilitation,
- ✓ To explore the complex role of the customs structure (collective and social role),

aimed at **a completely new understanding of the structures**, both in **the external environment** with the integration structures of different services **as well**

as internally (managerial grid, quality circles) with creating new models that better simulate the required modernization required by the European Union (implementation of the model of the Single Window (the last word) on customs procedures).

1.7 Limitations of the dissertation

This work has encountered a number of constraints, some of which were objectively difficult to overcome. First of all, there was **the customs secret** from the outset, which is very difficult to bend and subject to stringent specifications. Indeed, there was correspondence on my behalf as to whether I could use customs office database to draw valuable conclusions regarding: (a) the volume of exports / imports; (b) the valuation of that volume; and c) in particular, to determine in a long-term manner (through the appropriate adjustment of the attached documents) the customs orientation of customs office (degree of intensity: a) environmental, b) security, c) hygiene) and delineate with the appropriate statistical data (regression analysis), a local level equation that would imply, both the productive structure of the local community (through export and import activities), but at the same time would mark the customs authority's specialization in customs matters (environment, security or hygiene). The central service's response was negative, relying on the aforementioned customs trade secret, resulting in the immediate time, loss of an important data management tool and the need to switch to more general published databases. In addition, as we all see, **the bureaucracy of Brussels**, with the plethora of regulatory acts, created a vast and a chaotic base of supporting documents, the management of which, through the limited present dissertation, was a difficult task to do not blunt and tire at an unnecessary and an endless theoretical level without extracting some valuable conclusions. Finally, **the present work was based on a framework of action where there was no serious previous work of writing**:

- a) Separation of the complex role (in the mind of all, the customs service is still another collection mechanism without a special writing interest);
- b) Of the customs work on the basic triptych: environment, safety, hygiene, and
- c) The introduction and implementation of modern management tools in the public sector is still an avenues.

1.8 Structure of the dissertation

In chapter II, we make a historical reference of customs structures from antiquity to the present day, and follow the corresponding path for the Greek events. In chapter III, we quote an extensive reference about the multidimensional role (collection & social) of customs officials, substantial differentiation from other public authorities. In chapter IV, European and international customs standards have a dominant position of research (examination of the basic tools for the customs organization and administration), (for example, single window, WCO Data model, PSI, Revenue Authority Model). In chapter V, we provide the methodology followed in the dissertation. In chapter VI we describe the existing structure of the Greek customs organizations, both at central level and in internal customs structure level. In chapter VII, we re-structure the existing structures to new standards (according the basic philosophy of management), by: **a) external integration** (using the terminology of economic geography, integration requires integration of structures to a specific place), and **b) internal integration** (quality circles, Managerial Grid for customs services (adjustation of the Blake & Mouton (1962) managerial grid), human resource management, SWOT analysis, knowledge management, the Stakeholder analysis, risk assessment). In chapter VIII, we make a case study about the implementation of the above structure to the total public sector and finally in chapter IX we summarize the conclusions.

Chapter II – Chronological evolution of customs

2.1 Background

One of the oldest professions with references to ancient and pre-Christian times is the job of tax collector. Since the customs profession is directly connected with the development of trade, it was common practice to hire on payment the collectors for the collection of taxes and duties. So the customs profession has a long history in Greece too, from the establishment of the state, and of course dramatic adjustments to the changing environment (retrieved from: <http://www.pesty.gr/index.php/istoria>).

It is well known from the religious texts the reference to the publication Matthew, the first known tax collector. Matthew before becoming a disciple of Christ was the publican who belonged to the group of businessmen who had rented the office of Capernaum. His work was the collection of duties on goods transiting the area of Herod Antipas in this Philip (Daniel-Rops, 1962; Paulou, 1998).

The neediest for rapid turnaround of Customs as are known today resulted from the efforts:

a) **Of the Venetians to protect their trade**

According to the "Principle of Dominant», throughout the product intended for export should be focuses on Metropolis, he was supplied to the various markets since burdened with new import and export duties. Indirect taxes include customs duties (import production, export, goods transit) which throughout the territory of been to Venice more stable and profitable income source (Andreadis, 1914).

b) **Organized more systematically during the Roman period**

Taxation in the Roman Empire was a case related exclusively to the provinces. Of those levied by state taxes, which were either in cash or in kind (wheat, other food). Each of them had to give or one or the other. But there were also the provinces, such as Egypt, who were forced to give both. The provinces had to care for Rome's supply of wheat and to provide food for the officers and soldiers. At the same time they had to pay cash and the institutions of the Empire, while there could be taxes with special approval of the emperor, such as the tax on Temple given by the inhabitants of Palestine. Apart from direct taxes was significant and

indirect levied in the form of duties on goods transiting from one province or region of the empire to another. Special places, customs, were for this purpose. Such as informing the synoptic Evangelists, they were in the Capernaum area, which became the call of Matthew. In Galilee seems to be a direct dependency of the tax from the manufacturing processes associated with the Gennesaret lake (fishing, catch maintenance coke) (Garnsey & Saller, 2014; Paulou).

It appears that the publications constituted companies for recovery of charges of a certain area. The rent had either to Roman authority or by people who practiced an "independent" power in an area under the tutelage of the emperor.

2.2 Ottoman period and Modern Greece

Customs duties, 4% of import and export goods. Internal tariffs (tolls, Gateway charges) levied on provincial boundaries, the intersections and at the entrance of cities (koumerki). It was 7%, but the arbitrary assessments of Emins (customs guardians) could reach 30% (retrieved from: <http://www.imerodromos.gr/othomaniko>).

In modern Greece the collection of tariffs and taxes organized by:

➤ *the Resolution of Governor Kapodistrias on 25 March 1830.* In the same resolution, then ratified the Customs Tariff under the name "tarifa" and included the "Customs Link" as it was called all the Customs of the country which until then were under Turkish administration (Raptarchis).

Tarifa: the first modern Greek Customs Tariff. Defined the collection rate of 6% of the import and export of the species mentioned in this and the recovery of 10% for import and export of those items not on this (Raptarchis).

On 25/03/1833 founded in Syros the first Customs of Greece and two years later followed by Customs Piraeus, Hydra, Patras and Nafplion (not accidentally, the establishment of the first customs structures in towns - ports, operating as trade development blisters since the mainland Greece was in a coma). The Customs Service, therefore, is the oldest of the Greek State Administrative Service, which is currently under the Ministry of Economy and Finance (Agouridis 1980).

ΣΥΝΟΨΙΣ ΤΩΝ ΕΜΠΕΡΙΕΧΟΜΕΝΩΝ.

Διατάγματα. 1) Περί τῆς δικαστικῆς δικαιοδοσίας, εἰς τὴν ὁποίαν ὑπάγονται ἡ Εὐβοία καὶ αἱ Βόρειοι Κυκλάδες. — 2) Περί τῶν ἐξόδων τῆς ἐγγράφου ἐγγυήσεως διὰ τὴν ἄδειαν τοῦ ἐπιφορεῖν. — 3) Περί τῆς συμπεριλήψεως τῶν μέχρι ταῦδε ὑπὸ τὴν Τουρκικὴν Κυβέρνησιν εὐρισκομένων μερῶν τοῦ Κράτους εἰς τὸν γενικὸν τελωνιακὸν σύνδεσμον. — 4) Περί ἀλλαγῆς τῶν παλαιῶν χαλκονομισμάτων. — Ἀποφάσεις 1) Περί διορισμοῦ τῶν Νομαρχῶν διὰ τοὺς δέκα Νόμους τοῦ Βασιλείου τῆς Ἑλλάδος. — 2) Περί διορισμοῦ τοῦ Νομαρχοῦ τῆς Λακωνίας Κυρίου Α. Μεταξᾶ εἰς βαθμὸν Συμβούλου τῆς Ἐπαρχείας εἰς ἔκτακτον ὑπηρεσίαν.

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Figure 1. The first Official document of the Modern Greek State referred to Customs



Figure 2. Customs of Syros (Source: Cycladesvoice.gr)

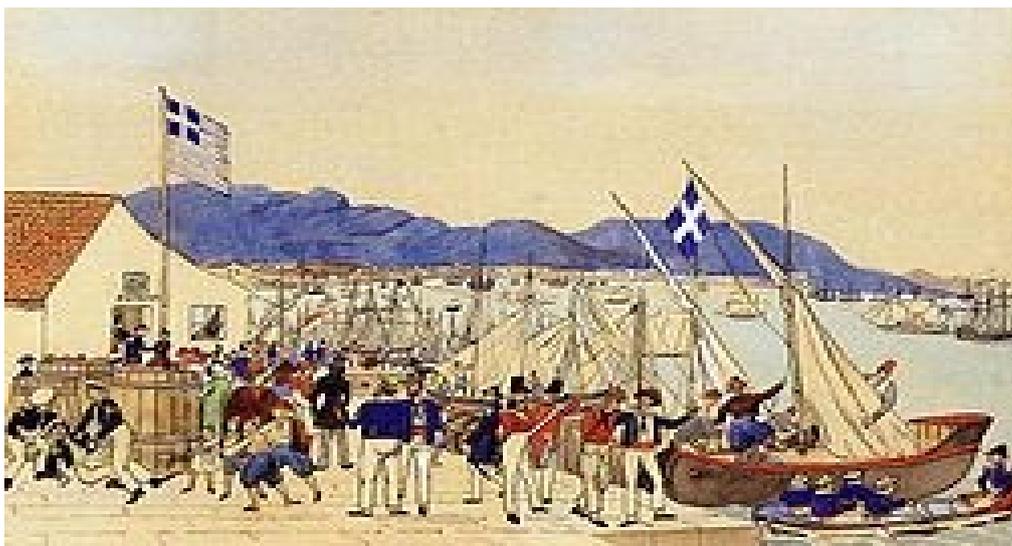


Figure 3. Customs of Piraeus (Source: dimitriskrasonikolakis.blogspot.gr)

In 1842, it was set the "organization of the State Customs", which has the form and content of the subsequent Customs Code. This law essentially constituted the Customs Code of the time and is the basis for the subsequent Customs Code (Raptarchis).

In 1857 a law establishes the first Greek Tariff replacing tarifa, Table tariff includes species mainly primary and sorted alphabetically. The duty imposed mainly on the weight of goods and per head (in animals). All species included alphabetically in the 33 pages of this law. With 6 pages of another Annex mentioned the duty to medicines. In the alphabetical list of drugs are mainly various herbal medicines and primary chemicals, and the 'import charge' imposed on the basis of oka or dram (Agouridis, 1980).

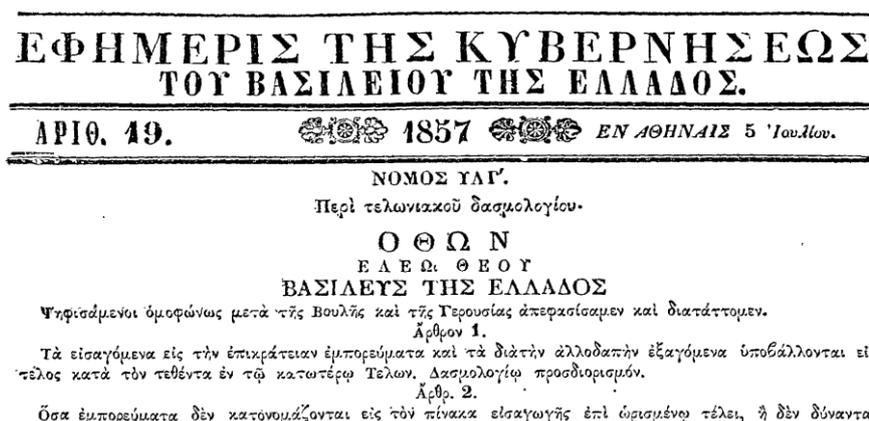


Figure 4. The first Greek Tariff replacing tarifa (Source: wikipedia.gr)

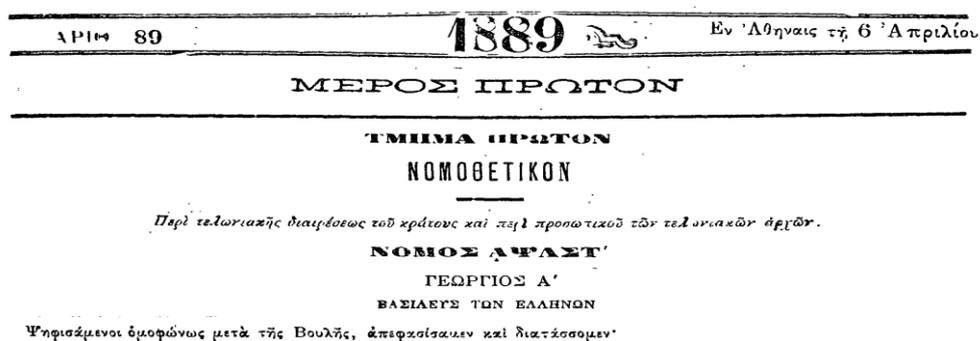


Figure 5. Customs division of the State and staff of customs (Source: wikipedia.gr)

- The law 928/1917 about "On Customs Service agency".
- The law 1165/1918 with clear target the prevention and discovery of smuggling and any breach of Customs Laws **is the first organized customs national code.**
- In 1951 the Greek Customs Service was one of the 13 founding members of the Council Customs Cooperation (now the World Customs Organization).
- In 1961 considered a landmark year for the Greek Customs Service because it signed the Association Agreement between Greece and the then newly founded European Economic Community (EOK).
- In 1993 was marked by the consolidation of the European area, the most important event in the history of the Customs Service. On 1 November 1993, entered into force of the Treaty on European Union signed in Maastricht. The Maastricht Treaty changed the name of the Community 'European Economic Community' (EOK) 'European Union' (EU)
(retrieved from: <https://portal.gsis.gr/portal/page/portal/ICISnet/authority/customOffices>).
- The law 2960/2001, **the second organized codification of the national customs code** (the replacement of the law 1165/1918) taking into account both, the internal legal framework and the changes brought about by the application of Community law.

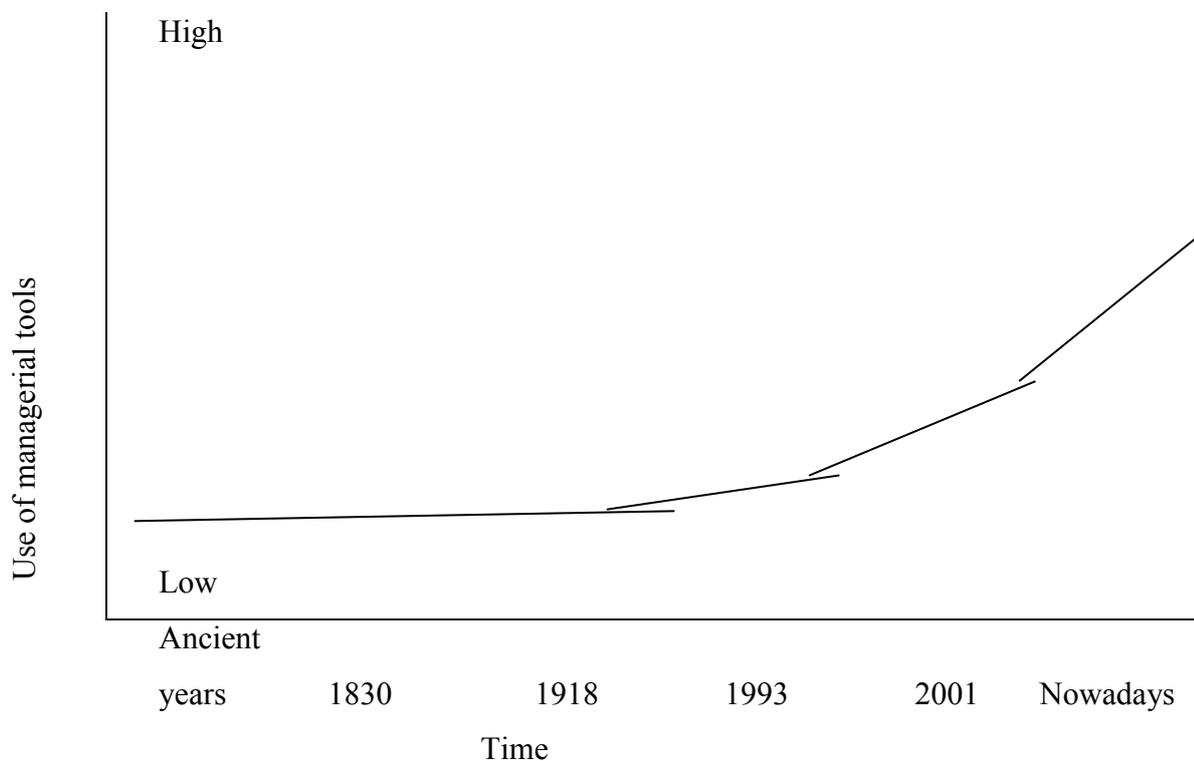


Figure 6. Managerial grid for customs services

From what we can observe from Figure 6:

- a) 1830: establishment of the first customs structure (elementary management).
1830-1918: scattered legislation about the minimum functioning of the customs structures.
- b) 1918: the first organized national customs code, law 1165/1918 (the first basic national managerial tool).
1918-1993: amendments to the existing national customs Code and incorporated into national legislation provisions of the customs union between Greece and the EEC.
- c) 1993 a) Regulation 2913/1992, b) Regulation 2454/1993 (the second managerial tool / European legislation).
- d) 2001: the second organized national customs code, law 2960/2001 (the second national managerial tool).
- e) Nowadays: the reformed European legislation (Regulations: 952/2013, 2446/2015, 2447/2015 and 341/2016) and the framework of customs standards.

The need for the intensive use of modern managerial tools comes from:

- a) **The incorporation and implementation of Community legislation on customs structures.**
- b) **The change in customs philosophy in a double orientation with respect to the protection of public health, safety and environment of the community.**

Customs administrations are expected to raise substantial revenue, provide domestic producers with protection, provide supply chain security, prevent the importation of prohibited or unsafe imports (for example, illegal weapons or out-of-date medicines), and combat the trade of narcotics through the implementation of laws and regulations that are in line with WTO commitments. Customs administrations are expected to accomplish these objectives, both effectively (by achieving them) and efficiently (at the lowest possible cost to the budget and to the trading community) without compromising trade facilitation.

Evolution of Customs

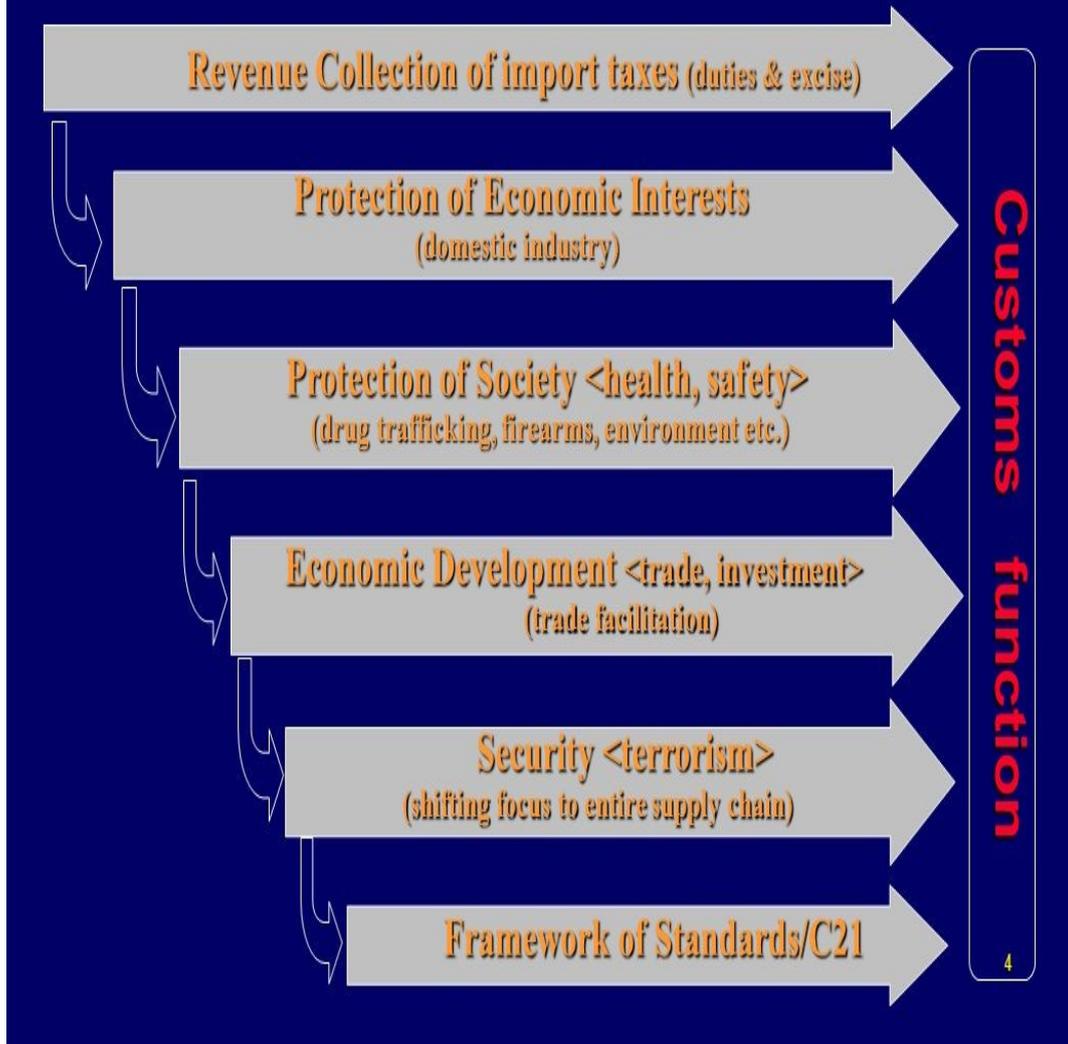


Figure 7. Evolution of customs, according to the World Customs Organization
(Source: wcoomd.org)

Chapter III - The role of the customs services

3.1 A brief chronology of custom services

History and geography combine to select and create border posts as convenient points at which to control the movement of goods and people, managing the interface between distinct national legislations and identities. Control of the movement of people is generally the function of a distinct immigration service. The primary tasks of customs administrations relate to the movement of goods. The many such functions of this kind include:

- ✓ protection against terrorist activities (a role that has come to prominence in the United States, in particular, after the attacks of September 11, 2001),
- ✓ the enforcement of quantitative restrictions on imports or exports of particular commodities (perhaps from particular countries),
- ✓ the detection and seizure of prohibited items, the enforcement of sanitary and phytosanitary restrictions and of rules relating to endangered species and intellectual property rights,
- ✓ the implementation of exchange restrictions (becoming less important), checking for movements of large quantities of cash suggestive of money laundering (becoming more important), and
- ✓ the collection of revenues from import tariffs and export taxes (retrieved from: <http://slideplayer.gr/slide/2011875>).

A reading of the first Official documents of the Greek state, it seems that the role of the customs service continued with that of the Evangelist Matthew era (Paulou, 1998). The collection of customs duties, except in the early years of the founding of the modern Greek state granted the sanitary and port duties customs service in places that were not possible to settle employees of these industries. The collection of customs duties was meant sometimes cash and sometimes protective, and in most cases serve both purposes simultaneously.

It is logical that the customs service in the first steps to try to solve survival issues, i.e. issues related to organizational structure, the staffing and the performance of the basic role as a recovery mechanism, complementary to the principal tax public revenue collection mechanism. Parallel course followed and

the national legislation of the period gives weight to the classic bureaucratic structure, a structure that dominates to the Greek public firmament, whose main feature are the weatherproof and the dividing lines between different customs departments, namely a high-order orientation.

However, the customs authority by its nature is a multidimensional organization cannot be focused only on traditional class issues and issues related to the collection of taxes and duties, but as a key player in global cross-border trade should optimize the quiver of the available management tools or restructure to the standards of the modern civil service so as to meet the modern demanding environment (Savas, 2013).

So before a 20 years, the traditional role of Customs it was primarily the collection of customs duties and indirect taxes, as well as ensuring adequate customs monitoring the movement of goods, for the purpose of avoidance actions were aimed at non-payment of, through parallel audits on the import, export, transit and savings.

The latter, however, 20 years is an indisputable fact that globalization and trade liberalization, developments in production and consumption processes, significant increase in the volume and speed of cross-border movement of goods, global threats (e.g. Terrorism, organized crime, climate change, marketing dangerous species, etc.), the complexity of its own goods and the supply chain and the large number involved in this, the continuous development of electronic trade (more and more transactions online) and the extensive use of information technology and communications, constantly pose new challenges for customs Administrations (Koimtzoglou).

The role of modern customs services is a challenging one involving the management of the free flow of trade in support of trade policy and economic development while prioritizing the security, safety and health of citizens and ensuring the correct collection of duties and taxes, in order to provide the necessary level playing field between economic operators and avoid distortions of competition (Wulf, 2005).

The real challenge for EU customs risk management is to focus and target traffic on the basis of factors that indicate there may be something "wrong, unusual, abnormal, uneconomic" or otherwise giving rise to suspicion in the trade flow or in relation to particular consignments. The identification and determination

of those factors is a daily process based on the exchange of information with other authorities, in-depth analysis of fraud trends and screening of available information on traffic flows and trade patterns. Another important element of these analyses is the identification of reliable operators and the possibility for them to have access to procedural simplifications (European Commission, Customs Risk Management, retrieved from: https://ec.europa.eu/taxation_customs/general-information-customs/customs-risk-management/why-is-risk-management-crucial_en).

3.2 Roles and issues regarding custom services

In the exclusive competence of the Customs Service falls under the application of the national customs code and the provisions of the Community Customs Code, the National and Community Legislation on monitoring of products subject to excise duty (EXCISE) and precursor, the establishment and recovery of duties, taxes and other charges imposed in accordance with that legislation, the management of the Integrated Customs information System (O.P.S.T.) and the exchange and management of information obtained in this through information systems or otherwise concerning matters that concern (national customs code 2960/2001).

The jurisdiction of the Customs Service also includes the implementation of relevant legislation, assigned, and the establishment and recovery of charges imposed in accordance with that legislation. The Customs Service is also responsible, through the organs of the points of entry - exit in customs precincts and in general customs territory for the protection of public health and the protection of society, controlling persons, baggage, goods and means of transport , identifying itself an illicit drug, psychotropic or toxic substances, firearms, explosives, nuclear materials, capital derived from financial crime, cultural property, product piracy, counterfeiting or counterfeit, obscene items, and on the other irregularities concerning transport, fisheries, illegal immigration, environmental protection, handling copyright species, wildlife, precursors and irregularities not specified in this paragraph and of the tests, assigned with specific Community - National Provisions, international treaties and agreements the protection of national interests and the interests of the European Union (EU). The

Customs Service is responsible for the control of cash brings from persons entering or leaving the Community in applying Community rules (national customs code 2960/2001).

As we can see the applicable national customs legislation (2960/2001) tries to satisfy through a long period of legislative orgasm the dual role of the customs service, i.e. the collection of taxes and optimization of the provided social work, which in the long term translates to increased public revenues and income of the European Union.

Allocation of roles (... the first step for the restructuring of the customs process...)

➤ **Collection role (high task orientation):**

a) Through the collection of the corresponding taxes, duties and other revenues that incorporate the imported products.

Categorization of revenues:

- Import goods declarations,
- Excise tax payment declarations (Alcohol, Tobacco, energy, cars).

b) Through the acknowledgment and payment of fines in violation of the customs Code (revenues of the judicial department).

Categorization of revenues (judicial department):

- Simple customs offenses (typical), (... high task orientation...)
- Smuggling, (mainly high task orientation and high quality orientation, especially when it comes to smuggling circuits).

This control category requires an organized mobile prosecution team, which is composed of experienced customs officers will design, organize and perform targeted audits per class customs operations.

The above steps require a process procedure:

- ✓ Create the control / per type of control forms,
- ✓ Knowledge of legislative control framework through summary or detailed information (create control file),
- ✓ Knowledge of economic geography supervisory competence,
- ✓ Papermaking or digitization of customs control region with economic units to control (their classification by type of customs control),

- ✓ Cooperation with other concerned inspection services,
- ✓ Targeted checks for the proper application of customs legislation and the prevention or minimization of delinquency.

The high class quality control, especially in the latter stages of the organizational structure and design, given that until now controls following the objectives and not vice versa as well as an organized paper making process requires laborious data processing work.

Allocation of social role (high task or quality orientation):

- **Protection of public health**

a) *Phytosanitary - veterinary checks (health validations),... mainly primary sector...*

b) *Quality checks (quality control validations)... mainly secondary sector...*

The protection of public health regarding customs declaration is for the scrutiny, mainly of imported products from third countries (the plant or animal kingdom), namely the harmonization of the product with the applicable standards of European legislation. It has developed a broad spectrum of instruments that make any attempt of illegal import, i.e. import that could harm public health, almost deterrent. It is for the customs authorities with the cooperation of other competent services (agricultural and veterinary service address) to safeguard public health in the European Union.

The European Union's food safety policy is to protect consumers, while ensuring the single market running smoothly. This policy, dating from 2003, sets the central axis of the concept of traceability of incoming (e.g. Animal feed) and outgoing (e.g. Primary production, processing, storage, transportation and retailing).

The EU has agreed standards to ensure food hygiene, health and welfare and plant health and to control external polluting substances, such as pesticides. Strict controls carried out at every stage, and imports (e.g. Meat) from countries outside the EU must comply with the same standards and be subject to the same controls as the food produced in the EU (retrieved from: <http://eur-lex.europa.eu>).

- ❖ *phytosanitary checks (p.d. 365/2002, Directive 2000/29 / EC)*

The plant health check is carried out on imported, produced and trafficked plant products and other objects according to p.d. 365 / 2002, which has been

incorporated into national law Directive 2000/29 / EC (this Directive aims to protect plants from pests (pests and diseases of plants) so preventing their entry into the EU and limiting their spread if their input.), as amended, and seeks to reduce the risk of introduction and spread of harmful organisms in the country and in the EU.

The plant carried out **at the entry points or destination** for imported plants, plant products and other objects, and in the premises of producers, importers, exporters, packers for the produced and traded in the country and in other EU Member States.

Bodies responsible for the audit: the Regional Services of the Ministry of Rural Development and Food (eight Regional Centers of Plant Protection and Quality Control) and the Agriculture Departments or Addresses Rural Development of the Prefectures (retrieved from: <http://www.minagric.gr>).

Imported from third countries of plants, plant products and other objects listed in Annex V, Part B, (p.d 365 / 2002) accompanied by a phytosanitary certificate. Exported to all third countries of plants, plant products and other objects (timbers, pallets) must be accompanied by phytosanitary certificate which meet the phytosanitary requirements of the importing country.

❖ *veterinary checks (health certificate) (Regulations 884/2014, 1107/2009, 282/2004, 133/2008, 136/2004, 206/2009, 669/2009)*

In the veterinary sector, the European Union seeks first and foremost the protection of animal health and consequently human health, but also the proper functioning of the internal market. The European Union also covers various husbandry activities for the rational development of the livestock production and improved productivity (retrieved from: <http://www.minagric.gr>).

A regulation seeks to ensure a high level of protection of both human and animal health and the environment and improve the functioning of the internal market through the harmonization of rules on the placing on the market of plant protection products.

Basic categories of healthy controls (meat, eggs, milk, fish or products which contain these substances)

Veterinary checks on animals and animal products from third countries: Entrance only by authorized Border Veterinary Control. Version Common Veterinary Entry

document (K.K.E.E.) by the official veterinarian of B.V.C. Veterinary permit from the Ministry Rural Development and Food.

Import of live cattle and pigs: Import Permit Veterinary Authority.

Pet food: Document issued by Supervisors feed traffic.

❖ *quality checks*

Quality control consists of a range of products whose main characteristic is the manufacturing process, that are not the primary products either vegetable or animal, or the legislature has designated for certain products from the outset, quality control procedures.

Range of products:

a) Processed agricultural products

- Cans and juices fruit and vegetables
- Olives
- Raisins
- Dried Figs
- Pickles
- Aromatic pharmaceutical drugs
- Oregano
- Frozen Fruit Jams
- Legumes
- Fresh Vegetables (Certificate of Conformity according the Regulation 543/2011) or exemption certificate)
- Wood pellets, wood briquettes, wood chips, (standard according Hellenic Organization for Standardization).

❖ *Special categories of check*

Catches: Basic philosophy for this category of goods is the deposit of the required certificates proving non unregulated fishing in conjunction with hygiene requirements (regulation 1005/2008: establishing a Community system to prevent, deter and eliminate illegal, unreported and unregulated fishing).

Special report for:

- Swordfish, big eye tuna, red Tunny, *dissostichus spp* (there is a form of European legislation which requires much more attention, regulations 640/2010, 1984/2003, 1035/2001).

- Imposing special conditions governing the import of certain foodstuffs from certain third countries due to contamination risk by aflatoxins (Regulation 1152/2009). The regulation of certain goods (almonds, peanuts, hazelnuts, dried figs), certain importing countries (USA, Brazil, China, Turkey, Iran, Egypt) and some entry points.

As we can see the customs official in the performance of his duties should be aware of the main legislation governing this broad category of goods or to be able at any time to communicate with the competent Ministry of Agriculture.

- **Environmental Protection**

- ❖ About species (regulations 338/97, 865/2006, 3254/1991)

The problem of environmental protection is one of European priorities. Millions of species of fauna and flora worldwide are threatened with extinction as either victims of climate change or are exploited products from humans to illegally, mostly, enrichment.

Of course, the protection of these species is not just about control trade and safeguard any lost profits of organized societies and the protection of the environment as possible elimination-from the natural environment of at a single kind alone, it is clear that creates significant turbulence in the entire environmental chain our planet.

The CITES Convention on International Trade in Endangered Species of Fauna and Flora, EU Regulations on Trade Wildlife and National Laws. They constitute a framework of legal texts that regulate trade in wildlife around the world and deal with its related issues refer to being and non-abuse of live animals, in the introduction of exotic species to the EU environment, issues relating to the human, the animal and plant health associated with exotic species introduced in EU (retrieved from: <http://www.ypeka.gr>).

The customs authorities together with the forest authorities are the managing authorities for the implementation of the CITES Convention, and it is therefore a vital trade control factor of species to extinction, working towards the fight against illegal transit, which lies in the unregulated exploitation of endangered species.

High class quality control, because it is a relatively new class of controls that requires specialized knowledge of environmental conditions. Valuable

synergy is considered as the relevant forest service. Valuable aid constitutes a clarification order of the competent customs management.

❖ *About the environment*

✓ Substances that deplete the ozone layer (regulation 1005/2009)

Customs control is for the identification of the goods that may contain substances that deplete the ozone layer or subject to restrictive provisions (upon special authorization).

Category of products that may contain such substances:

- Aerosols and fire extinguishers,
- Solvents,
- Air conditioners,
- Foams,
- Waste.

High class quality control, because it is a relatively new class of controls that requires specialized knowledge of environmental conditions. Valuable synergy is considered as the relevant chemical service for reading the chemical analysis / certificates and competent environment steering. Valuable aid constitutes a clarification order of the competent customs management.

Licensing process (retrieved from: <https://webgate.ec.europa.eu/ods2>):

The licenses are issued by the European Commission via the ODS licensing system, which must be registered / certified both economic operators who intend to apply for authorization for import / export of substances that deplete the ozone layer, and the Customs involved in the control of trade in these substances.

✓ fluorinated greenhouse gases (regulation 517/2014)

Customs control is for the identification of the goods and equipment containing or whose functioning is based on these gases.

High class quality control, because it is a relatively new class of controls that requires specialized knowledge of environmental and chemical conditions. Valuable synergy is considered as the relevant chemical service for reading the chemical analysis / certificates and competent environment steering.

Category of products that may contain such gases:

- Fire protection equipment,
- Air conditioners,
- Cooling equipment,

- Aerosol generators,
- Windows, footwear, tires.
- **Heritage protection** (Regulations 116/2009, 1332/2013, 1210/2003)

A major scourge of our times is the smuggling of cultural heritage items, namely the illegal trade in cultural items classified as cultural heritage of a place and determine the character of a nation. The customs authority as guardian of the border has a key role in preserving cultural heritage through the continuous monitoring of the flow of goods.

A key tool is the Regulation 116/2009, on the export of cultural goods and customs formalities (export ban, export permit or not permit required) depending on the cultural value of a commodity.

High class quality control, because it is a relatively special class of controls that requires specialized knowledge of heritage conditions. Valuable synergy is considered as the relevant heritage service.

Controls under occasional events:

- ✓ Regulation 1332/2013: cultural goods originating in Syria
- ✓ Regulation 1210/2003: cultural goods originating in Iraq

- **Protection of human life – dignity** (Regulations 1236/2005 and 775/2014)

Respect for human rights and fundamental freedoms are one of the common principles of European states, under Article 6 of the Treaty on European Union. For this reason, the Community resolved in 1995 to make respect for human rights and fundamental freedoms an essential element in its relations with third countries.

A key tool is the Regulation 1236/2005 (as was amended by the 775/2014), on trade in certain goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment. So the customs formalities (export/import ban, export or import permit or no permit required) depending on the kind of a commodity and thoroughly examining all the individual parameters of customs formulation.

High class quality control, because it is a relatively special class of controls that requires specialized knowledge of technical specifications. Valuable synergy is considered as the relevant service of the Ministry of Economy and Finance.

Category of products that may be under the relevant regulation:

- Chairs repression and shackle boards
- Cuffs and thumb pinching bodies
- Shock rods, electric shock shields, stun guns, air guns electroshock weapons
- Substances for riot control or self-protection and related portable dispersion equipment.
- **Protection of consumer safety** (Regulations 765/2008 and 305/2011)

It is necessary to ensure that products benefit from the free movement of goods within the Community fulfill requirements guarantee a high level of protection of public interests, such as health and safety in general, health and safety in the workplace and consumer protection, the environment and the security.

In an increasingly competitive environment dominated by China with the low cost of making the product, it is necessary more than ever to ensure the quality of the products, namely the certification based on the applicable European safety standards (the famous CE).

A key tool is the Regulation 765/2008, laying down the requirements for accreditation and market surveillance relating to the marketing of products, so the customs formalities and controls have as a purpose the accreditation of products based on European standards through a standardized audit process but requires synthesis and synergy of specific services.

High class quality control, because it is a relatively special class of controls that requires specialized knowledge of technical specifications.

Greek services (one of the most recognized products conformity services):

The EBETAM SA is the Greek multidisciplinary, multi-technology center laboratory, testing and certification of industrial and consumer products, materials, facilities and management systems (retrieved from: <http://www.ebetam.gr>).

Category of products (wide range) that are relevant under the regulation:

- Electrical equipment
- Child care articles
- Hand tools operated by motor
- Gas appliances (e.g. Gas heaters, patio umbrella grills)
- Pyrotechnic
- Explosives for civil uses
- Yachts
- Construction products

- Pressure equipment
- Chemicals
- Articles contain chemicals
- Helmets (excluding helmets for motorcycles)
- Protective clothing and footwear (including sharpness clothing)
- Lifejackets and buoyancy aids (e.g. Flotation vests)
- Other products.

Customs control is:

- ✓ the finding of the European Loyalty ID signal (CE), accompanied by the four-digit code of the certification body,
- ✓ below find the certification approval by that body for the product with the relevant annexes (certificates must be valid) and,
- ✓ verified through the European Platform: Nando (New Approach Notified and Designated Organizations) Information System.

Nando: Lists of Notified Bodies can be searched on the NANDO web site. The lists include the identification number of each notified body as well as the tasks for which it has been notified, and are subject to regular update. The lists of notified bodies are given for information only and are valid at the date indicated. Information is made available as provided by the designating authorities of the Member States (retrieved from: <http://ec.europa.eu/growth/tools-databases/nando>).

Valuable synergy is considered as the relevant service (EBETAM SA, Chemistry).

- **Multidimensional protection role (environmentally – healthy)**

- ❖ *handles waste (Regulations 1013/2006 and 333/2011)*

The European Union (EU) has a system for monitoring and control of waste shipments within its borders and with the European Free Trade Association (EFTA), the Organization for Economic Cooperation and Development (OECD) and third countries which have signed the Basel Convention.

A key tool is the Regulation 1013/2006, which lays down rules for controlling waste shipments to improve short the environmental protection and long-term the health of the inhabitants of the waste disposal sites.

Customs control procedures

There are two control procedures for shipments of waste:

✓ General information requirements Article 18 normally apply to shipments for recovery of waste listed in Annex III («green" listed waste - non-hazardous waste, such as paper or plastic) or annex IIIA.

The procedure of prior written notification and consent for other types of waste transport, inter alia: Shipments of waste listed in Annex IV («amber" listed waste containing such dangerous things and non-hazardous parts) or Part 2 of Annex V (the European Waste Catalogue, i.e. waste, mining, quarry work and waste of natural mineral processing) and transport for disposal of waste listed in Annex III («green" listed waste) (retrieved from: <http://www.ypeka.gr>).

All parties should ensure that wastes are managed in an environmentally sound manner, respecting EU rules and international standards, throughout the duration of the transfer process and during recovery or disposal. The notification procedure requires the prior written consent of the competent authorities of the countries involved in the transport (country of dispatch, country of transit and destination country) be given within 30 days. The notified has a duty to accept back shipments that prove illegal or which cannot be completed as planned (including recovery or disposal).

High class quality control, because it is a relatively special class of controls that requires specialized knowledge of environmental specifications. Valuable synergy is considered as the relevant service of the Ministry of Environment.

❖ *hazardous chemicals (Regulations 649/2012, 1907/2006, 1272/2008)*

The objective of customs controls is the update identity, properties and risk of the product when produced, stored, used or discarded so to take appropriate precautionary measures to prevent and reduce risks to health and the environment.

A key tool is the Regulation 649/2012, concerning the export and import of dangerous chemicals.

The customs formalities and controls have as a purpose: a) contribute to the environmentally sound use of hazardous chemicals, b) to promote shared responsibility and cooperative efforts in the international movement of hazardous chemicals in order to protect human health and the environment from potential harm, c) the implementation of the Rotterdam Convention on Consent Informed Procedure for certain hazardous chemicals and pesticides in international trade.

Customs control procedures (retrieved from: <https://echa.europa.eu/el>)

✓ the registration number (160s code) of the substance or mixture of substances (REACH)

✓ compliance with the restrictions and use

The REACH Regulation (Regulation (EC) No 1907/2006) sets up a system for the Registration, Evaluation, Authorization and Restriction of Chemicals and established the European Chemicals Agency (ECHA) to implement the Regulation.

✓ the notification number of the substance or mixture of substances (CLP)

The CLP Regulation (Regulation (EC) No 1272/2008) is the new European Regulation on Classification, Labeling and Packaging of chemical substances and mixtures. The legislation introduces, throughout the EU, a new system for classifying and labeling chemicals, based on the United Nations' Globally Harmonized System.

✓ the correctness of the classification, labeling of packaging

✓ check safety data

✓ Search through security bulletins the Cas number of the active substance

✓ Input data in ECHA

✓ chemical control based on the current regulatory framework (prohibition, notification, no special measures necessary, according to the relevant annex of the regulation).

The Customs namely control of finding that indeed to export a chemical is not in any of the Annexes I and V to Regulation 649/2012.

Login at:

<https://echa.europa.eu/el/information-on-chemicals/pic/chemicals>,

Completion of number CAS NUMBER of export chemical in the relevant field in order to obtain the desired information. If the above check shows that the goods exported fall in Annexes I and V of the Regulation 649/2012, immediately notified to the competent authority for further export management. If required prior approval of the competent authority (SGL) exporters should be notified to the competent authority through e-PIC export intends to carry out. Upon registration of the notification in e-PIC, the system generates a unique ID reference number (RIN), which the exporter shall declare in writing. Customs control shall be to:

Login to e-PIC via email address:

<https://epic.echa.europa.eu/pic-customs/>,

Where information on such export is provided, that if all the necessary steps and therefore the export allowed out. If findings or doubt, the competent authority shall immediately be informed of the further export management.

High class quality control, because it is a relatively special class of controls that requires specialized knowledge of chemical specifications. Valuable synergy is considered as the relevant service of the Chemistry.

- **Protection of public safety**

- ❖ Internal safety (Regulation 258/2012, national law 2168/1993)

For the application of Article 10 of the Protocol of the United Nations, on combating the illicit manufacturing of and trafficking in firearms, their parts and ammunitions, so the fight against international organized crime, the European community adopted Regulation 258/2012, which the above equipment is subject to authorization.

Low class quality controls (paradox), because it is the specific class of controls because of the specific subject. Valuable synergy is considered as the relevant service of the Ministry of Finance.

- ❖ External or world safety (Regulation 428/2009)

At a time when the growth of mass destruction is the relevant technology from uncontrolled population is actually the need of an organized similar equipment handling system is a dire necessity.

A common system of effective export controls on dual-use items is necessary also that the international commitments and responsibilities of the Member States, especially regarding non-proliferation, and the obligations and responsibilities of the European Union.

A key tool is the Regulation 428/2009, on Community control of exports, transfer, brokering and transit of dual use items.

The customs formalities and controls have as a purpose the effective prevent of export of arms and such technology that can be used for military purposes.

High class quality control, because it is a relatively special class of controls that requires specialized knowledge of military and technical specifications. It looks at the type of product (if the consumer or not), the frequency of exporting the amount and the recipient.

Valuable synergy is considered as the relevant service of the Ministry of Finance.

Subcategory based on specific requirements

✓ Embargo

Export license for goods and technologies subject to restrictions under international sanctions.

A key tool is the Regulation, which concerns the specific country.

Low class quality control (paradox), because it is the specific class of controls that requires only the destination usually country. Valuable synergy is considered as the relevant service of the Ministry of Finance.

• **Other roles**

- ✓ Customs procedures regarding project machinery,
 - ✓ Customs procedures regarding precursors, drugs,
 - ✓ Control technical characteristics of concrete reinforcing steels,
 - ✓ Veterinary checks on entry into the Community of animal products and pet animals from third countries,
 - ✓ Plant health control wood packaging means and wedging materials accompanying non-wood cargo,
 - ✓ Introduction Medical products,
 - ✓ Checking industrial wood products (for formaldehyde),
 - ✓ Introduction of ceramic products intended to come into contact with food,
 - ✓ Introduction of fertilizers from third countries,
 - ✓ Introduction pesticides from third countries,
 - ✓ Insert plastic kitchenware,
 - ✓ Introduction of electronic cigarettes from third countries,
 - ✓ Checks radioactivity food and feed,
 - ✓ Introduction of air fresheners,
 - ✓ Control of natural mineral water imported from third countries,
 - ✓ Checking imported and exported oil,
 - ✓ Checking controlled EOF products,
 - ✓ Checking honey from third countries,
 - ✓ Checks for the protection of intellectual property,
- and the list is endless.

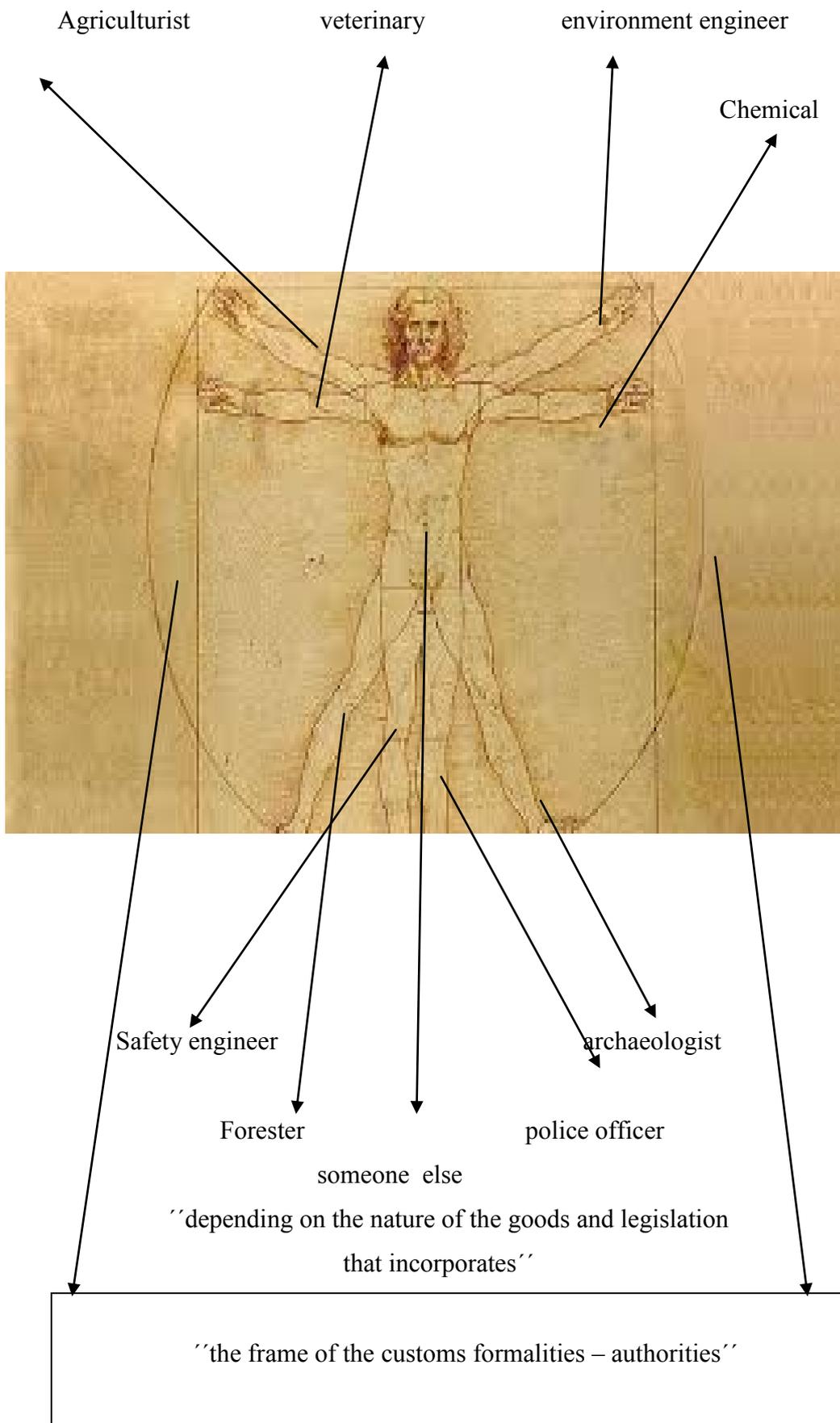


Figure 8. The customs officer as a mosaic of roles

Table 1. The customs officer as a three dimensional mosaic of social role

Safety	Health	Environment
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Table 2. The customs officer as a two dimensional mosaic of overall

Collection role	Social role
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Figure 9. World Customs Organization Strategic Plan (Source: wcoomd.org)

Chapter IV - European and international customs standards

4.1 Introduction to customs standards

Customs administrations continue to face changes in their operating environment, which emphasize the need to adjust and modernize their processes. In order to identify the internal and external environment and the driving factors of innovation at the global level, the international customs community has implemented systematic capacity building initiatives so as to establish the direction of customs incoming reform and development, and thus explored to establish the basic concepts and instruments of customs strategic management. These efforts have guided and promoted the customs modernization, capacity building and effectiveness and efficiency of member administrations (Wulf, 2005). These include:

- More sophisticated and demanding clients, for example, traders who have invested significantly in modern logistics, inventory control, manufacturing, and information systems
- Greater policy and procedural requirements associated with international commitments
- Proliferation of regional and bilateral trade agreements, which significantly increase the complexity of administering border formalities and controls
- Heightened security concerns and demands to respond to the threats posed by international terrorism and transnational organized crime
- Widespread revenue fraud

Many customs administrations are struggling to meet the continually increasing demands and priorities placed on them (Wulf, 2005).

This chapter presents:

- Customs organizations,
- Customs administration models,
- The tendency of the modern managerial customs tools,
- Case customs studies of great countries.

The purpose of these cases is to obtain a firsthand view of how the countries undertook customs reforms and to assess their success through the customs modernization (re - engineering of their customs structure) and the utilization of modern managerial customs tools (Wulf, 2005).

4.2 Customs organizations – Types and Models

In order to identify the internal and external environment and the driving factors of innovation at the global level, the international customs community has implemented systematic capacity building initiatives so as to establish the direction of customs incoming reform and development, and thus explored to establish the basic concepts and instruments of customs strategic management. These efforts have guided and promoted the customs modernization, capacity building and effectiveness and efficiency of member administrations (Shujie et Bingzhi, 2014).

4.2.1 Customs organizations types

The WCO (2013c) classified Customs organizations of 179 Members into four types:

- Ministry Department,
- Customs Agency,
- Revenue Authority, and
- Border Protection Service.

The Ministry Department is defined as a Customs department or division within a Ministry such as the Ministry of Finance and the Ministry of Economy. The Customs Agency entails an independent agency affiliated or subordinated to a Ministry. The Revenue Authority denotes an autonomous or semi-autonomous authority where the Customs and Tax authorities are integrated. The Border Protection Service covers immigration services, such as Visa verification at borders, in addition to Customs functions (Yasui, 2014).

The survey indicated that almost half of the 179 WCO Members retain a Ministry Department. Customs Agencies and Revenue Authorities respectively

constituted around one quarter, and only a small number of Customs administrations constituted a Border Protection Service (Yasui, 2014).

Statistics (according to the annual report of WCO)

- ✓ More than 60% of Customs Administrations use custom-made automated clearance systems,
- ✓ More than 820,000 Customs officers around the world,
- ✓ 10.0% of Heads of Customs administrations are female,
- ✓ More than 50% of Customs Administrations use Single Window systems,
- ✓ 42.8% of Customs Administrations are embedded within a ministry 28.3% are Revenue authority's 26.7% are Customs agencies.

Table 3. Annual report of WCO 2015-2016 (Source: wcoomd.org)

	<i>PERCENTAGE of electronic declarations</i>		<i>contribution of customs to tax overall revenue</i>	<i>NUMBER OF CUSTOMS DECLARATIONS (IN MILLIONS)</i>	
	Export	Import		Export	Import
<i>North of Africa, Near and Middle East</i>	97,60%	93,80 %	26,10%	8,1	13,3
Far East, South and South East Asia, Australasia and the Pacific Islands	88,10%	85,40 %	33,60%	11 1,2	90,7
Europe	90,60%	83,40 %	25,70%	21 8,3	353,4
South America, North America, Central America and the Caribbean	96,80%	89,80 %	26,40%	25, 4	85,7
West and Central Africa	92,90%	93,30 %	42,30%	0,2	2,5
East and Southern Africa	82,40%	82,50 %	35,20%	4,3	4,9

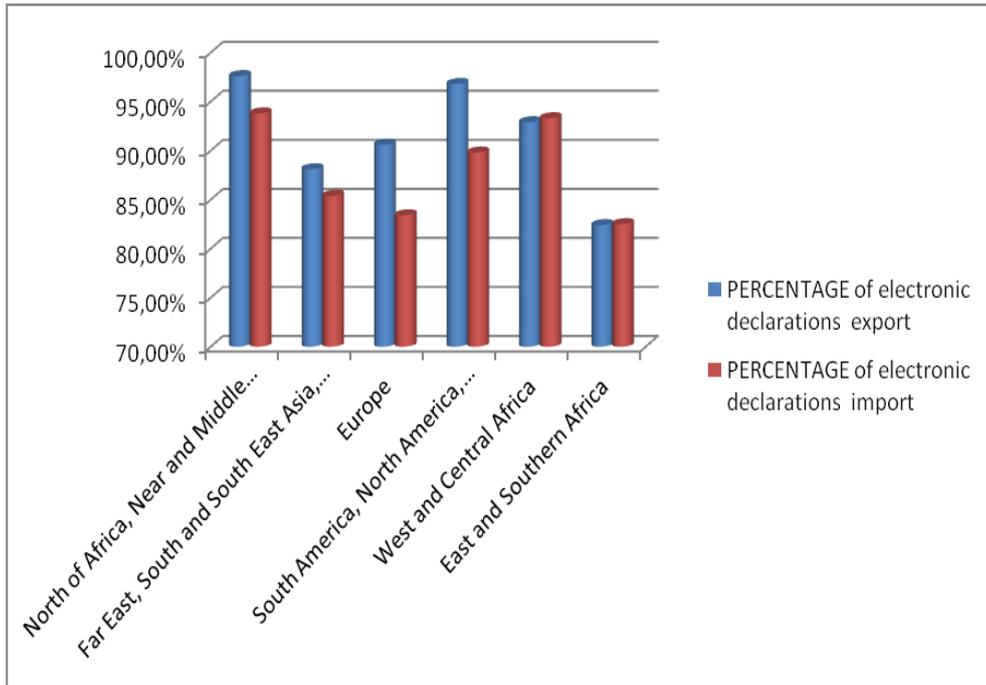


Figure 10. Electronic declarations export - Electronic declaration import

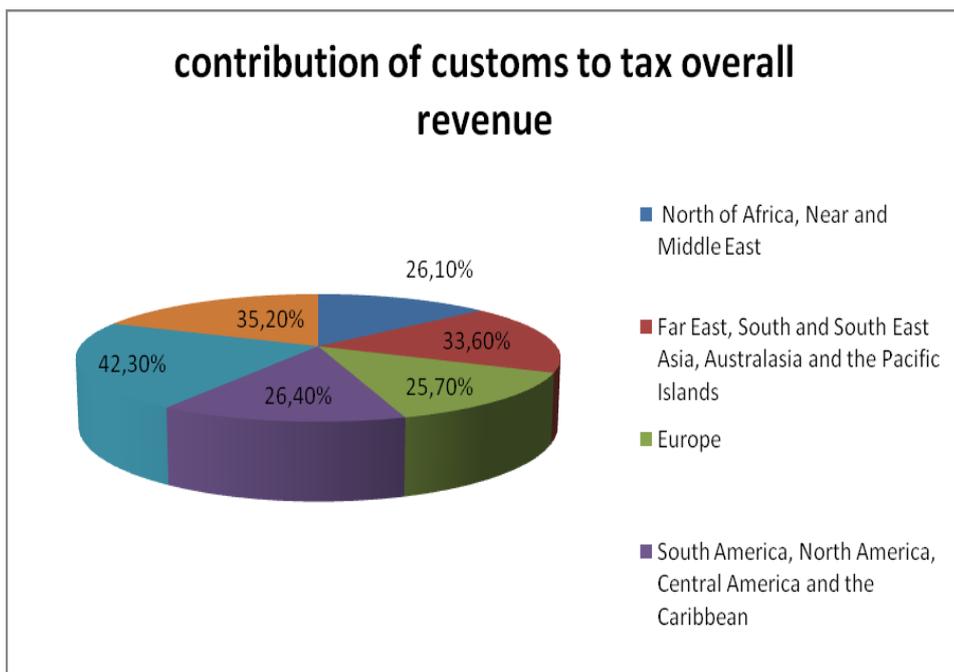


Figure 11. Contribution of customs to tax overall revenue

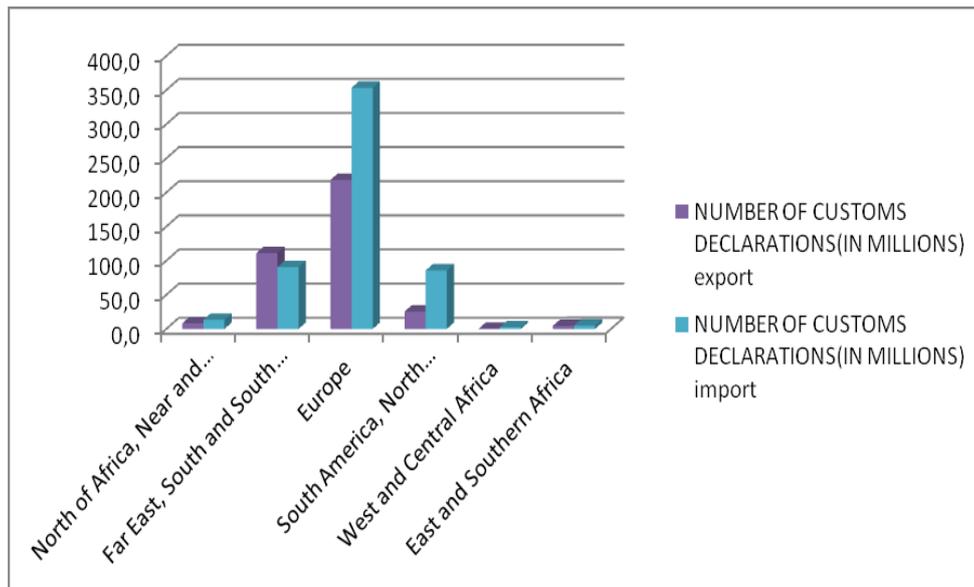


Figure 12. Customs declaration export - Customs declaration import

4.2.2 Customs Administration models

a) Revenue Authority Model

There is no single governance model that applies everywhere. **Each Revenue Authority embodies a series of policy choices that determines its autonomy, accountability and other characteristics** (Crandall, 2010).

Revenue administrations throughout the world have a mandate to administer and enforce the revenue laws. These laws are extensive in their range and nature, involve many persons and businesses, and generally result in the collection of the vast bulk of revenues needed to support the state. The revenue administration must be (Crandall, 2010):

- ❖ efficient and effective, on the one hand, and
- ❖ fair and impartial on the other.

To achieve these objectives, the revenue administration requires sufficient autonomy to exercise its powers and responsibilities set out in the revenue laws. It should be noted that these powers are amongst the most pervasive that any law or statute provides. As a result, there are usually limits to autonomy and to the extent that the administration of these laws can be distanced from government (Crandall, 2010). The RA model emerged from the Executive Agency Model, and every country followed its own motivations for creating the RAs (Yasui, 2009).

Escalation of autonomy (... from limited to full autonomy...):

- Mexico might be an example of more limited autonomy as the revenue administration remains fully within the public service,
- The South Africa Revenue Service (SARS) might be next, with its independence from public service rules but close control by government,
- A subsequent example, could be Canada, with its management board and human resources autonomy, but relatively close control of government,
- What follows would be the broad group normally referring to themselves as full-fledged Revenue Authorities, such as Kenya or Peru, similar to Canada, but with more autonomous budget features and somewhat less general government control (Crandall, 2010).

Generally speaking, the autonomy given to a revenue administration depends on many factors including:

- ✓ the system of government in place and the state of development of a country's public sector administration,
- ✓ as well as the institutional or governance model adopted.

As noted earlier, increased autonomy brings with it a prospect of increased efficiency and effectiveness, but it has proven difficult to produce clear evidence of such outcomes in practice.

Reflection of revenue administration autonomy (Crandell, 2010)

- ✓ Provisions in the revenue laws (including tax procedures codes and references to institutional or governance issues),
- ✓ Its reporting relationships (to the minister of finance, to the financial secretary, etc.),
- ✓ Its ability to design and implement operational policy, and
- ✓ Its organizational structure and operational responsibilities.

Survey Information

The 2008 OECD tax administration survey⁴ provides useful information on the issue of autonomy. This survey contains data for 43 countries - 30 OECD and 13 non - OECD.

Of these 43 countries, 19 are described as single or multiple directorates within the ministry of finance, and 24 as a unified semi-autonomous body (with or without a board).

Against this background, the survey identifies powers (autonomy) of the respective administrations in the following areas (inter alia) (Crandell, 2010):

- ✓ Organization and planning,
- ✓ Budget management,
- ✓ Performance standards: Discretion to set its own administrative performance standards (e.g. For taxpayer service delivery),
- ✓ Human resources.

Raising revenue is the core objective of any tax system, but revenue is not the sole concern (Cottarelli 2011). Based on the IMF survey *the typical features of Revenue Authorities (RAs)* are:

- ✓ a legislative instrument (law or decree) was used to establish the RA in all cases,
- ✓ about 80 percent of RAs have separate legal status,
- ✓ almost all RAs have the mandate of assessing and collecting taxes and duties and administering and enforcing the revenue laws. In addition, almost all have a further mandate to provide advice on tax laws to the minister of finance,
- ✓ in all cases, the minister of finance (or equivalent minister) is considered to have at least general supervision and oversight of the RA,
- ✓ about 70 percent of RAs are outside the normal public service (Crandell, 2010).

Different funding arrangements exist for RAs (Crandell, 2010):

- ✓ normal budget and appropriation funding only (PEM)—40 percent,
- ✓ normal budget and appropriation funding with an option for a percentage of revenue above target as incentive payment—30 percent,
- ✓ funding based on a percentage of tax collection—30 percent,
- ✓ all RAs have arrangements in place for external audit, usually by the auditor general,
- ✓ about 75 percent of RAs have boards, and all of these are empowered management boards with specific responsibilities and oversight functions,
- ✓ the boards range in size from 5 to 15, and all have private sector representation,
- ✓ of the 15 RAs with boards, the chair of the board is named by the government in ten cases, the chair is specified in the legislation in four cases, and in one case the board elects its own chairperson.

Results

In all cases except one, the CEOs (commissioner-general or director-general) of the RAs are fully vested with the powers established in the revenue laws, with authority to delegate these powers.

In most cases, the CEO is appointed by the government; in some cases, the appointment is made by the government on the recommendation of the board; and in a few cases, the board itself makes the appointment of the CEO,

- ✓ All RAs administer income tax and a value-added tax,
- ✓ Almost all RAs administer some other types of tax, including stamp tax, gaming tax, property tax, as well as a combination of various other taxes, including motor vehicle licensing and transport fees,
- ✓ RAs generally include customs administration (Crandell, 2010).

Around the world

Countries that have used the model (Trinidad and Tobago Revenue Authority, 2010):

- Developed – United Kingdom, New Zealand, Canada,
- Africa - Uganda, Tanzania, Zambia,
- Latin America - Peru, Bolivia, Mexico, Guyana,
- Europe - Bosnia and Macedonia,
- Asia - Philippines, Malaysia, Singapore,
- Caribbean - Jamaica, Barbados

b) Single Window

Definition (single window): *Across the border, ‘intelligent’, a facility that allows parties involved in trade and transport to lodge standardized information, mainly electronic, with a single entry point to fulfill all import, export and transit related regulatory requirements (Matsuda, 2010).*

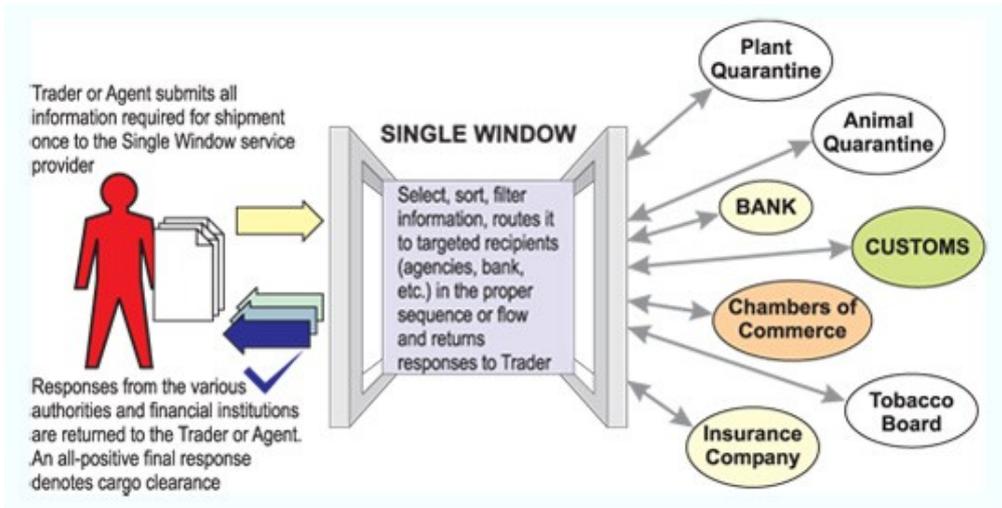


Figure 13. Implementation of single window-1 (Source: wikipedia.org)

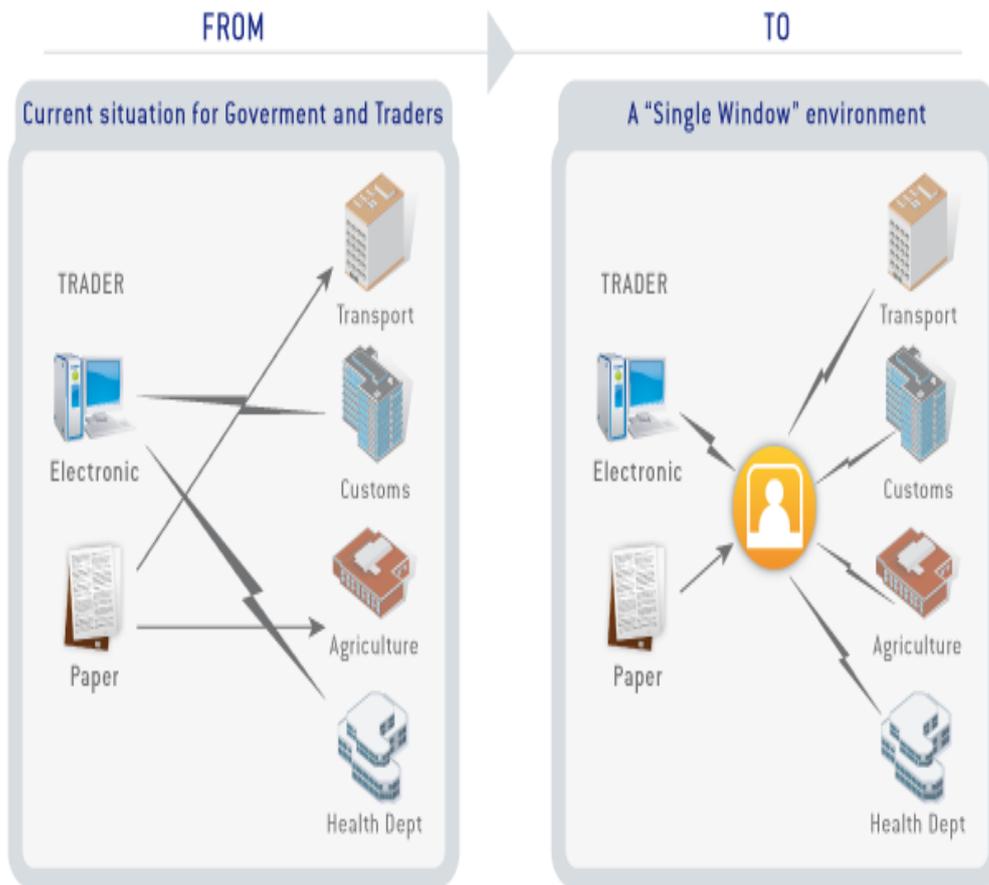


Figure 14. Implementation of single window-2 (Source: tfig.unece.org)

Time Saving

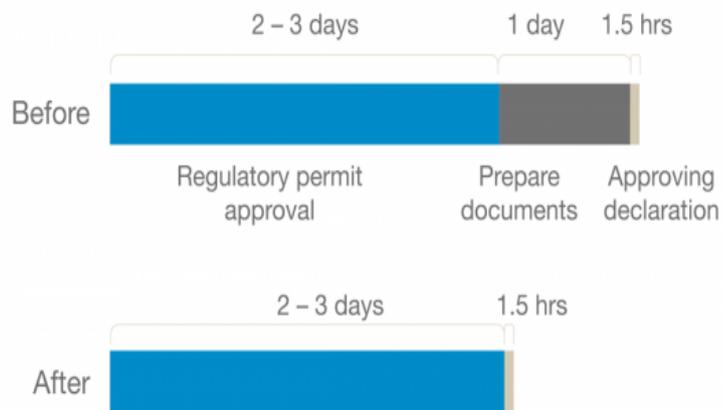


Figure 15. Implementation of single window- Time saving

Single Window offers (Matsuda, 2010):

- Single point of data submission,
- Single point of response,
- Transmitted to appropriate authorities,
- Ability to reuse data,
- Submit once use many times,
- Data standardization,
- Online report capability.

Benefits:

✓ Benefits for Government

- Supply chain security increased,
- More effective and efficient use of resources,
- Improved trade compliance,
- Increased accuracy of trade figures,

✓ Benefits of Trade

- Reduced cost of compliance,
- Faster clearance and release,
- Predictable application/explanation of rules,

- Effective and efficient deployment of resources

So, the new and innovative approach to border processing and clearance is the establishment of **National Single Window** systems, **which allow traders to submit all import, export, and transit information required by regulatory agencies via a single electronic gateway**, instead of submitting and processing the same information numerous times to different government entities, including some that are automated and others that still rely heavily on paper (Gerard, 2013).

The logic of this approach is obvious, but the complexity of its implementation is often underestimated. To put it simply, establishing a National Single Window is not a simple “plug and play” activity, nor is it possible to simply replicate what has worked in one country in another country that has quite different capabilities, resources, and institutional problems (Gerard, 2013).

Sustainable institutional reform is hard when only one government agency is involved, but the risks and challenges are multiplied exponentially when many agencies are involved (Gerard, 2013).

Experiences

Recent experience in countries such as Tunisia, Indonesia, and the Philippines suggests that a number of critical preconditions need to be in place to launch a single window program, including (Gerard, 2013):

- A strong business case based on a pragmatic assessment of risks, challenges and capabilities,
- A clear and unambiguous mandate from government backed by genuine political will,
- A realistic future vision – owned by all stakeholders,
- Agreement on governance structures, including which agency will lead the initiative, with clear roles and responsibilities for all key stakeholders, and obligations and accountabilities for success, and
- A practical work program with key milestones matched by appropriate human and financial resources.

Single Window is a philosophy of governance in which traditional structures of government are transformed into new arrangements that best serve the needs of citizens and businesses (WCO, 2011).

Under the Single Window approach, citizens and businesses would receive government services through a single interface to government. The complex, multi-agency organizational arrangements that go into the service delivery will be transparent to the consumers of the services, leading to increased efficiencies and reduction in the transaction costs of regulation (WCO, 2011).

Customs roles (according to the implementation of the Single Window))

(WCO, 2011)

- **Responsible:** Customs has administrative or regulatory responsibility in this functional area, which requires its active participation or own in decision making.
- **Accountable:** Customs is held to the consequences of the outcome of the efforts and decisions. The focus is upon all of the elements of duty, especially after the point of decision making.
- **Consulted:** Primary responsibility / accountability for this function rest with another agency, but Customs is formally consulted as there could be serious policy or operational problems in the absence of formal consultation.
- **Informed:** Customs has no active role in decision making, but needs to know for operational or implementation reasons; **not involved:** Customs is not concerned with this functional area.

In addition to the above, an administration can grade each function in terms of priority of High, Medium or Low.

To illustrate and to explain how this checklist can be used, a few of the key functions can be examined (WCO, 2011):

✓ **Revenue administration (collection role) (WCO, 2011):**

Single Window Services

Provide online information services concerning:

- All types of duties, taxes and fees payable at border for every commodity / tariff item,
- Computation method for each type of duty, tax and fee covering not only for customs but also other legislation.

- Informing traders about the legal / regulatory authority for the charges, basis of charge and tariff,
- Providing guidance on tariff classification of commodities,

Provide online transaction services:

- Provide online facility to receive import, export and transit declarations online,
- Providing online validation and processing of declarations,
- Online calculation and finalization of cross-border duties & taxes.

✓ **Transportation & logistics** (WCO, 2011)

Single Window Services

Provide online information to traders and transporters regarding:

- Access and approaches by road to the ports, airports and land crossings,
- Provide Single Window electronic facility for filing conveyance report - enabling entry and exit clearance formalities for customs and other regulatory agencies.

✓ **Trade Policy Administration** (WCO, 2011)

Single Window Services

- Provide online Single Window portal that provides tariff and non-tariff trade measures for all tariff lines and commodities,
- Provide online services for application of import and export licenses, and permits,
- Provide transaction and post release verification of licenses, permits and certificates.

✓ **Economic security** (WCO, 2011)

Single Window Services

- Provide online facility for currency declaration by travelers,

✓ **Public Health, Safety & Environment** (WCO, 2011)

Single Window Services

- Provide online information about goods that pose safety, environment and public health hazard,

✓ **Supply Chain Security** (WCO, 2011)

Single Window Services

- Provide online information on licensing of dual use equipment and technologies

c) **WCO Data Model**

The WCO Data Model is a maximum set of carefully combined and harmonized data requirements derived from cross-border regulation. These requirements are mutually supportive and will be updated on a regular basis to meet the procedural and legal needs of cross-border regulatory agencies such as customs, controlling export, import and transit transactions (WCO, CAREC, 2011).

The WCO Data Model is based on the Revised Kyoto Convention, which requires customs administrations to request minimal data to ensure compliance with customs laws. Customs administrations will therefore at most require the data elements they have listed for each customs procedure in the respective data sets. These self-imposed limits discourage future increases in data requirements. The discipline of using the WCO Data Model ensures that any new data requirement for Cross-border Regulatory procedures follows a thorough analysis of the need and decision taking into account international standards. It should also consider the Trade's ability to provide the information in the normal course of its business (Ireland et al., 2011).

The WCO Data Model, as a conceptual data model for customs business and cross-border regulation, helps establish the blueprint for a modern information system. Along with generic use cases and activity diagrams, the standard electronic messages define, at a very high level, the system data inputs and outputs. These artifacts constitute high-level specifications for customs business. While real automated systems are built based on specifications derived from national legislation and local operational needs, software applications for customs and cross-border regulatory agencies should as far as possible be based on international standards (WCO, 2009).

Status of adoption of the WCO Data Model Column

S: Information systems have been checked conformance with the WCO Data Model
P: Projects involving the use of the WCO Data Model are underway or have been completed.

M: Mappings of data elements national Information Systems with the WCO Data. The model has been produced and (in some cases) shared with the WCO Secretariat

IP: A "My Information Package" has been published by the Member.

NA: Information regarding conformance with the WCO Data Model is not available.

Table 4. Status of adoption of the WCO Data Model Column

Status	S	P	M	IP	NA	Total
Number of Countries	72	49(51)	12(15)	0(2)	47	180
% of total Number	40.0	27.2	6.7	0.0	26.1	100.0

* () is the number including double counting on the countries submitted more than one status.

4.2.3 Customs managerial tools

a) UNIQUE CONSIGNMENT REFERENCE (UCR)

The Unique Consignment Reference UCR is a reference number for Customs use and may be required to be reported to Customs at any point during a Customs procedure (WCO 2004).

The fundamental consideration behind the UCR concept derives from the need for Customs authorities to facilitate legitimate International Trade, while, at the same time, introducing control instruments necessary for efficient and effective audit-based controls (WCO 2004).

b) GLOBALLY NETWORKED CUSTOMS (GNC)

GNC is not an IT system; it is a set of guiding principles! At its most basic, GNC is simply the exchange of information between Customs administrations.

An environment where Customs administrations can exchange information effectively to best suit their core business needs creates the potential to build upon the existing situation and enable the most effective possible implementation of these vital instruments. (WCO 2012).



Figure 18. Globally Networked Customs Concept (Source: mpooverello.com)

c) Trade Facilitation Agreement (TFA)

The TFA sets out the high-level principles that underpin trade facilitation measures, such as predictability, transparency, partnerships, and the use of modern techniques and technologies, while the WCO’s instruments, tools and guidelines complement the TFA by providing more detailed guidance on how to implement the principles at a practical level (WCO 2016).

WTO Trade Facilitation Agreement (TFA)

- Adopted at the WTO Bali Ministerial (Dec. 2013)
- TFA coverage:
 - ✓ Simplification and harmonization of import/export procedures and forms
 - ✓ Development of “Single Window” Paperless, Automated Systems
 - ✓ Rapid release of goods (e.g., pre-arrival clearance, authorized traders, posting of security)
 - ✓ Use of international standards (e.g., WCO Data Model, UN/EDIFACT, UN Lay-out Key (UNLK), UN/CEFACT and UNe-Docs)

Figure 19. Trade Facilitation Agreement (Source: wto.org)

4.2.4 International customs administrations models (countries)

Let’s examine the customs structure of basic world customs structure:

➤ U.S.A customs organization (retrieved from: <https://www.cbp.gov>)

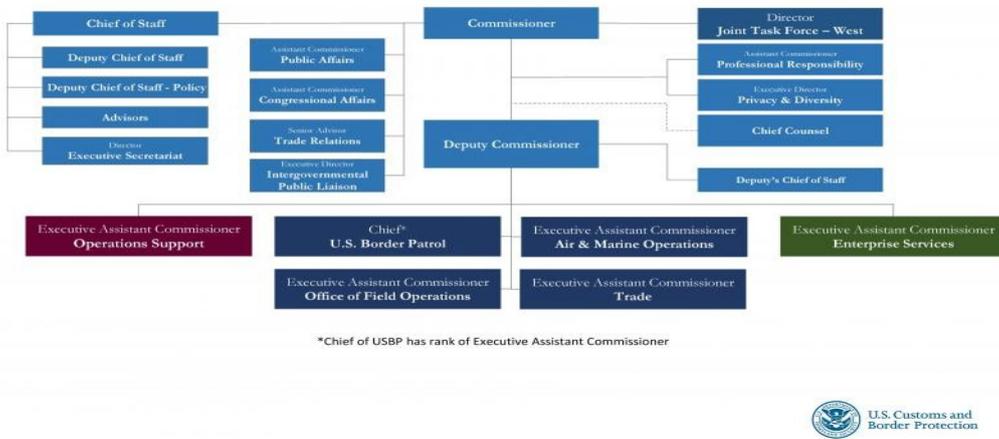


Figure 20. The structure of the USA Customs Service (Source: cbp.gov)

CBP ORGANIZATION

- Air and Marine Operations

Air and Marine Operations mission is to protect the American people and Nation's critical infrastructure through the coordinated use of integrated air and marine forces to detect, interdict and prevent acts of terrorism and the unlawful movement of people, illegal drugs and other contraband toward or across the borders of the United States.

- Office of Field Operations

Is the largest component in CBP and is responsible for border security—including anti-terrorism, immigration, anti-smuggling, trade compliance, and agriculture protection—while simultaneously facilitating the lawful trade and travel at U.S. ports of entry.

- United States Border Patrol

Is the headquarters of the primary federal law enforcement organization responsible for preventing the entry of terrorists and terrorist weapons from entering the United States between official U.S. Customs and Border Protection ports of entry. Their traditional mission is to enforce immigration laws and to detect, interdict and apprehend those who attempt to illegally enter or smuggle people or contraband across U.S. borders between official ports of entry.

...Similarities and differences with the Greek customs structure...

a. Similarities

- Border customs structures with similar items,

b. Differences

- While the American customs structures have a separate air and sea supportive service, the Greek customs structures are nonexistent,
- By American standards is an intermediate Customs surveillance bond between border and customs stores have a surveillance role as a second insurance safety net, while the Greek customs data only is the link between border and inland customs structures

- Trade

The Office of Trade (OT) consolidates the trade policy, program development, and compliance measurement functions of CBP into one office. The Office provides uniformity and clarity for the development of CBP's national strategy to facilitate legitimate trade and manages the design and implementation of results-driven strategic initiatives of trade compliance and enforcement.

- Enterprise Services

- Acquisition
- Finance
- Human Resources Management
- Training and Development
- Information and Technology

The Enterprise Services Office was created to improve and increase collaboration among offices that provide services to the CBP enterprise. Eight offices grouped under the Enterprise Services umbrella support both the Frontline operators and the mission support entities, providing a suite of products and services ranging from facilities management and training to congressional budget formulation and payroll.

Offices where a general similarity observed with the Greek customs structures, differentiated only by the name of the structure.

- Operations Support

- Intelligence

- International Affairs

The Operations Support Office (OS) brings together experts, analysts, innovators, and facilitators from across nine functional areas that directly support the operational offices to strengthen mission effectiveness. These specialized capabilities that OS provides play a critical role in making a more agile, innovative, and stronger CBP.

- **Here is pervasive differentiation, a different philosophy of management, while such an approach in the Greek data disappears. As we will see in later chapters by creating for example quality circles trying an attempt to create such innovative and creative departments.**

CBP has a number of Informed Compliance Publications (ICPs) in the "What Every Member of the Trade Community Should Know About:..." series (Customs, U.S. & Protection, B. 2006). As of the date of this posting, the subjects listed are available for reading or downloading. The first date shown is the original publication date. The subsequent dates, if any, show the revisions. Additionally, CBP publishes several Directives and Handbooks, which provide guidance to the public on a variety of trade-related matters.

- Chief Counsel
- Congressional Affairs
- Intergovernmental Public Liaison
- Privacy and Diversity
- Professional Responsibility
- Public Affairs
- Trade Relations

Offices where a general similarity observed with the Greek customs structures, differentiated only by the name of the structure.

- China customs organization(retrieved from: <http://english.customs.gov.cn>; <http://questoud.com/custom>)

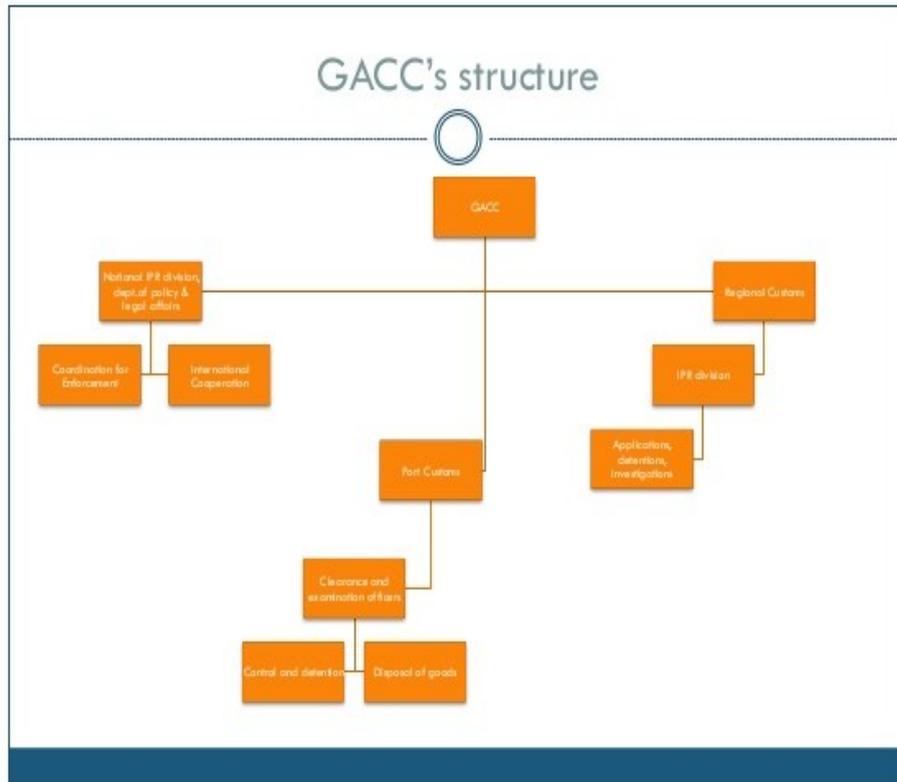


Figure 21. The structure of the China Customs Service (Source: slideshare.net)

China Customs **is a government agency** that supervises and manages all arrivals in and departures from the Customs territory of the mainland of the People's Republic of China.

It exercises a centralized management structure. Its essential tasks are entry and exit control, revenue collection, fighting smuggling and foreign trade statistics compilation. It also shoulders such major responsibilities as duty collection, Customs control, supervision and management of bond operations, foreign trade statistics compilation, audit-based control, Customs intellectual property rights protection, anti-smuggling, and port management. Offices where a general similarity observed with the Greek customs structures, differentiated only by the name of the structure.

The General Administration of Customs is the headquarters of China Customs. It is a full-ministerial-level government agency that directly reports to the State Council of the People's Republic of China and manages all the Customs districts nationwide. The Customs districts report to the General Administration of Customs instead of the local governments. The General Administration of Customs is composed of 17 departments and 6 directly subordinated service or coordinating functions, manages 4 associations (i.e. Customs Institute of China, Customs Brokers Association of China, Port Society of China, and the Association of Bonded Areas and Export Processing Zones of China), and has posted representative offices in the European Union, the Russian Federation, and the United States of America. The CPC Central Commission for Discipline Inspection and the Ministry of Supervision stationed the Discipline Inspection Office and the Discipline Inspection Bureau respectively in the General Administration of Customs, concerns a classical organizational structure that does not present a special concern.

China Customs continuously improves its clearance model, control system, **management mechanism and workforce competence**. China Customs, --aiming at raising efficiency, has adopted a multi-level clearance model in conformity with the credit ratings and law-compliance degree of enterprises; --eyeing on effectiveness, is going to build up a holistic Customs control system through more cooperation and communication with other departments, a system which is geared to the Integrated Clearance Project, features the functions of frontline control, follow-ups management and combating smuggling, defines clearly the 3-level duties among the General Administration of Customs, the Customs districts at local levels and the Customs houses which are affiliated to the Customs districts. --has established an orderly, well-functioned and forceful management mechanism to optimize its work on decision-making, organization and coordination, supervision and enforcement, evaluation and assessment, monitoring and review as well as accountability defining. --has put in a lot of efforts to enhance the sense of duty, capability and risk-controlling ability of its workforce, helping them cope with complicated situations, guard against risks and solve problems. As we can see the attempt for the modernization of china customs structure is for the change of management about customs formalities.

➤ Japan customs organization (retrieved from:
http://www.customs.go.jp/english/zeikan/k-kikou_e.htm)

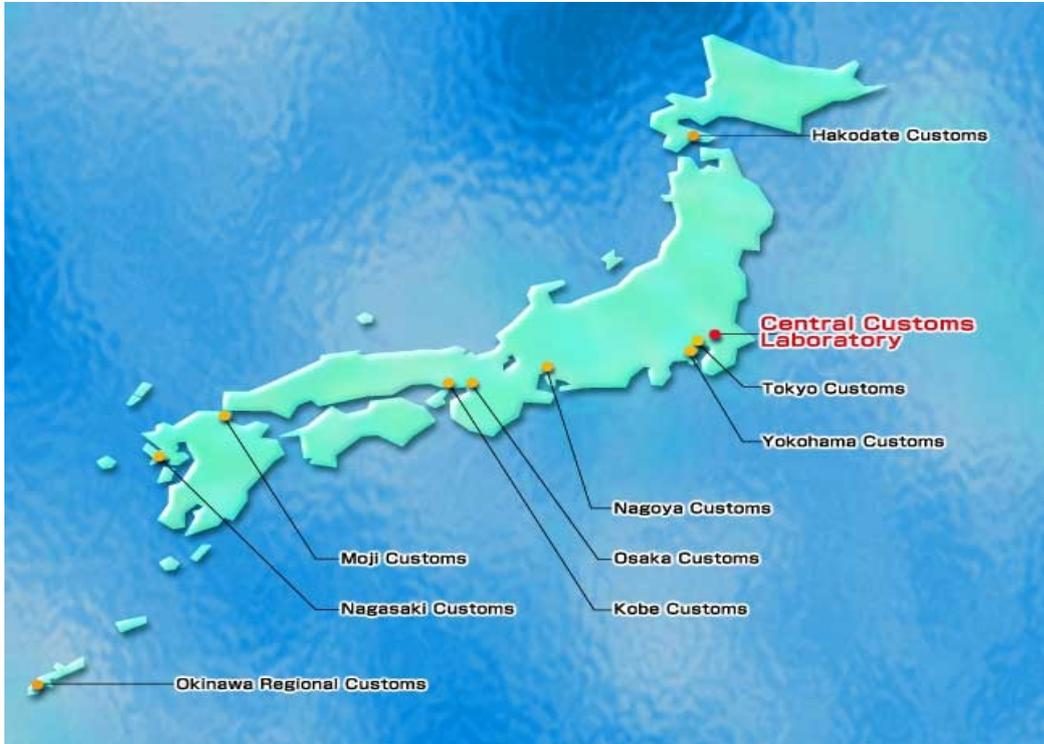


Figure 22. Structure of the Japan Customs Service-1 (Source: customs.go.jp)

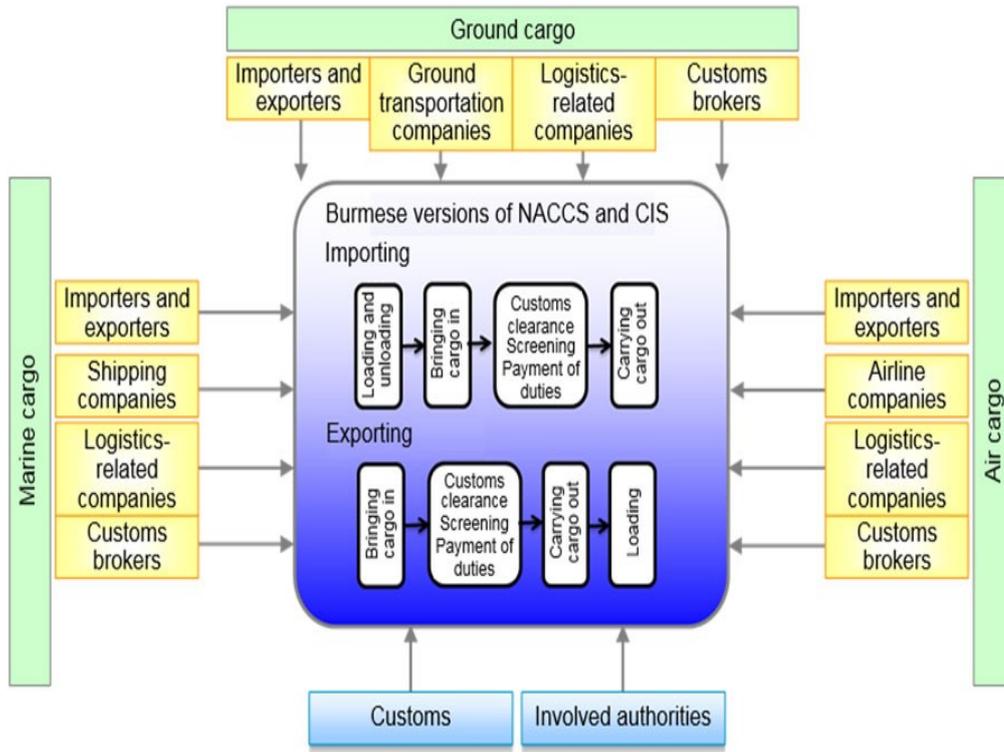


Figure 23. Structure of the Japan Customs Service-2 (Source: customs.go.jp)

Flow Chart of Requested Analysis

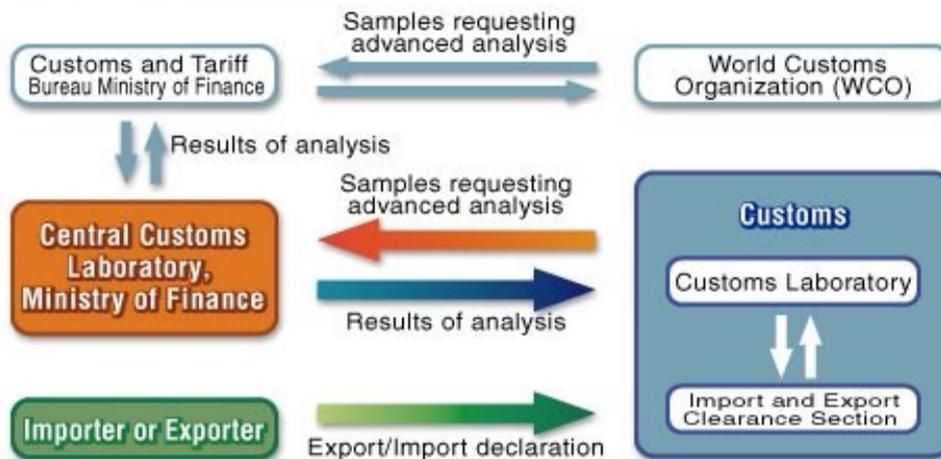


Figure 24. Structure of the Japan Customs Service-3 (Source: customs.go.jp)

The central Customs administration is the Customs and Tariff Bureau, which is an internal bureau of Japan's Ministry of Finance.

The present setup is as follows:

The Bureau is headed by the Director-General, assisted by two Deputy Directors-Generals. In the Customs and Tariff Bureau (CTB), there are six divisions and several offices. Regarding International matters, there are two

Counselor Offices and an Office of Economic Partnership. There are 186 members working in the Bureau, as of April, 2016.

The main responsibilities of the Customs and Tariff Bureau are as follows:

Matters relating to the research and planning of Customs duties, tonnage dues, special tonnage dues, and other Customs administration (including agreements on Customs duties with other countries),

- Matters relating to the imposition and collection of Customs duties and other taxes such as tonnage tax and special tonnage tax, and consumption tax imposed on international freight,
- Matters relating to the surveillance and control of exporting and importing goods, vessels, aircraft, and passengers in accordance with the provisions of customs related laws and regulations,
- Matters relating to the operation of Customs areas.

I. The case of Indonesia: customs reform (case study)

Introduction of PSI (the evaluation of pre-shipment inspection) to the customs organization

How does PSI work? The company exporting the goods first sends its shipment to a local PSI office in the exporting country. The PSI company inspects the goods, sets a value for the shipment, and creates a document recording all the appropriate information. This document, a Clean Report of Finding (CRF), is attached to the shipment and sent separately to the importing country's ministry of finance. The PSI-set value, in combination with customs paperwork, serves as a basis for tariffs and other duties. When the importer pays these fees, the government can crosscheck the amount with the documentation it received directly from the PSI company. Typically the PSI company charges the importer a 1% surcharge (though the details of the SGS contract with Indonesia are unknown). Theoretically, this system discourages customs officials from charging bribes in exchange for undervaluing goods and thus reducing their tax liability. (Anson et al. 2003).

In the absence of PSI, customs operations in developing countries have been plagued by two problems:

- First, when collusive corruption between customs administrations and importers is widespread (as it is in many of the least developed countries), under-invoicing

is neither reported, nor corrected, depriving cash-constrained governments of much-needed tax revenue,

- Second, inefficient customs operations –long clearance times and complicated procedures– act as dissipative trade barriers, i.e. barriers that raise the cost of imports without generating revenue. Corruption and inefficiency are often two faces of the same coin as customs officers deliberately obstruct procedures in order to force traders to pay bribes.

What was the role of the government customs agency under PSI?

Customs officials still play an important role in a country's importing and exporting, even if a private company is inspecting the goods.

In Indonesia's case, the PSI company simply took over one customs function. The government customs officials retained the responsibility of controlling goods crossing the country's frontiers—as imports, exports, or goods transiting a country. They also conducted inspections for shipments valued under \$5,000.

In general terms, they implement trade policy, combat smuggling, and protect the public from health risks and other safety threats. As Permana Agung, the director-general of Indonesia's customs department noted in a 1997 paper, customs has the following responsibilities (Meyers & Oliver):

- Protection for society against the importation of dangerous goods,
- Protection for industries against unhealthy competition from similar imported Goods,
- Execution and implementation of regulations laid down by another government, agencies (health, agriculture, etc.) involving traffic of goods across international border lines,
- Prevention of smuggling, and
- Collecting and securing state revenue to support national development.

Positive effects of PSI

Once the goods have reached port in Indonesia, government customs officials were prohibited from opening the containers unless they saw evidence that the container had been tampered with.

They were required to let the containers pass through customs if the tariff specified in the paperwork was paid.

This system greatly reduced face-to-face interactions between importers and customs officials. Most importantly, it prevented customs officials from

fraudulently reducing the assessed value of an imported good, a tactic that had been a great source of bribe-seeking. Under PSI, importers would have face-to-face contact with only two customs officials: one who checked and stamped the certificate of inspection, and another who informed the importer where his or her goods were being held in the customs storage area (Meyers & Oliver).

Negative effects of PSI

Most important, perhaps, was the lost opportunity for capacity-building. Outsourcing customs inspections do little to improve the quality of the domestic customs service, an agency that is vital to any nation's efforts to regulate trade and protect the public against health hazards, crime, and other threats that cross a country's border. No matter how efficiently or effectively a foreign company executes PSI, it passes few of those technical skills of local workers. In fact, the presence of a foreign company may allow the government to put off important changes in its own workforce (Meyers & Oliver).

According to the World Bank, "foreign PSI companies may create incentives for postponing institutional change at a local level, removing revenue-based pressure for indigenous reform, negatively affecting morale in customs and possibly slowing any reforms already underway." Customs experts at the World Bank and other international organizations emphasize that it is impossible to find a "quick fix" for corruption in customs. They note that the impulse to use PSI often is well-intentioned but comes from a desire to work around the problem, rather than solve it. These experts generally believe that the best long-term solutions include building the strength and integrity of local institutions, as well as the capacity of public servants, through training, oversight and proper incentive structures (Meyers & Oliver).

4.2.5 European customs standards

The EU customs union acts like the skin of the body. It surrounds the EU's internal market, allowing goods to move freely internally by controlling their external import and export. In fact, the internal market, where businesses can sell their goods and invest in any Member State, would be unthinkable without the EU customs union. The EU customs union is managed on the ground by 28 national customs services of Member States acting as if they were one (European

Commission, 2014, retrieved from: http://www.eesc.europa.eu/resources/docs/customs_en-1.pdf).

Customs officers supervise goods traffic in the EU, both:

- ❖ at the external borders, which means ports, airports and land border crossings, and
- ❖ within the EU territory.

By so doing, they:

- ❖ protect consumers from dangerous goods and health hazards,
- ❖ animals and the environment against plant and animal diseases,
- ❖ prevent accidents and provide a first line of defense against risks in the supply chain, including the fight against organized crime and terrorism.

Imported goods sold in Europe, from toys to food and medicines, are safer thanks to the vigilance of customs (European Commission, 2014, retrieved from: http://www.eesc.europa.eu/resources/docs/customs_en-1.pdf).

Between 2016 and 2020, many new electronic Customs systems will be developed within the European Union (EU). The new systems will have new data requirements based on a new WCO compatible data model, **called the EU Customs Data Model (EU CDM)**. The EU CDM will enable further harmonization of electronic data requirements within the EU, and build a three-tier interoperable structure from the global level to the regional and national levels (Janssens, 2015).

Among the expected results are:

- ❖ enhanced regional integration,
- ❖ better interconnection between Customs and
- ❖ other administrations acted at the border, as well as between Customs and economic operators.

In 2018 THE EU will celebrate the 50 year jubilee of its Customs Union. During its half century in existence, this Customs Union has not only extended its geographic coverage, but gradually harmonized and integrated its procedures too (Janssens, 2015).

The next important step consists of **the implementation of the Union Customs Code (UCC)**, adopted on 9 October 2013 as EU Regulation No 952/2013 of the European Parliament and of the Council, which provides for further EU-wide

common procedures and for many new electronic Customs systems with new data requirements (Janssens, 2015).

The initiative:

- Meets the need for Customs to adapt its ways to the current trade environment and,
- To respond to the opportunity to improve data exchange efficiency, as well as the quality of information supplied by economic operators.

Optimizing data exchange is indeed critical to the efficient functioning of trade facilitation related projects which require seamless cooperation between involved public authorities, such as:

- **the setting-up of a Single Window environment and,**
- **the implementation of new developments in the field of supply chain security** (Janssens, 2015).

Three-layer approach successfully tackling the above challenges requires an organized and well documented approach that provides standardization where needed, but which leaves enough freedom for managing information exchanges where regional and national contexts so require.

✓ As a first layer, and as a seminal basis for any further developments, **the WCO Data Model (WCO DM) provides the required global approach and offers the needed harmonization to make cooperative work possible with other public services active in the border** (Janssens, 2015).

✓ The EU integrated approach, insofar as data management for Customs is concerned, has found its concrete form in **the EU CDM, which constitutes a second layer of development, meant to be entirely compatible with the first one, i.e. the WCO DM.** Whilst the EU Customs Union has achieved remarkable integration, some Customs and border formalities remain nationally defined. The EU CDM, built upon the WCO DM, enables the establishment of national national Customs data models as a third layer (Janssens, 2015).

✓ **Customs data models as a third layer of completion and detail, themselves compliant with the two others. This layer is especially useful where automated national Customs systems, which need to be compatible with other EU instruments, are developed.** The EU CDM from a formal point of view, the information collected by Customs is published in the Official Journal of the EU as

annexes to the UCC Implementing Acts (IA) and Delegated Acts (DA), currently under adoption. They establish the required legal basis for data requirements that need to be provided by economic operators, and also enable all concerned with access, in all the EU's official languages, the legal details which form the basis of the EU CDM (Janssens, 2015).

The EU CDM is not only available to EU Member States' Customs administrations as a source of information on EU legislation and as an instrument to manage data in Customs procedures and automated systems, but also offers a number of additional opportunities at the national level:

- The reuse and customization at the national level of the WCO DM and the EU CDM Information Package,
- It provides the basis to cover EU Member States' national requirements by extending the EU CDM Information Package, itself based on the wider WCO DM enriched by data maintenance requests (DMRs) discussed within the WCO's Data Model Project Team (DMPT) and the Information Management Sub-Committee (IMSC) (Janssens, 2015).

Coordinated border management

The EU CDM is an excellent basis and a tool for integrating the needs and requirements of other administrations active at the border. Special mention should also be made on the establishment of an EU Single Window environment.

The EU Council, in its conclusions on this subject, recommended to **«accelerate the harmonization of required data by different authorities at the EU and national level, building on existing international standards, and proceeding with the digitalization agenda»**.

This implies:

- Reusing and customizing the WCO DM, in line with the needs of associated administrations acted at the border, in order to establish and operate a Customs Single Window environment (Janssens, 2015),
- Implementing national adaptations in combination with the above customizations, whilst ensuring compatibility with the WCO DM and the EU CDM, the objective being to allow administrations to adapt the EU CDM to include their own national specificities which are not provided for in EU law, and therefore not included in the EU CDM – an obvious example being the

national fiscal, notably excise, idiosyncrasies that can be different in each Member State,

- Including additional border agencies' requirements via the submission of DMRs to the WCO DMPT and IMSC.

The recent years, the Customs agencies worldwide have actively engaged in what is often referred to as Customs modernization initiatives (De Wulf & Sokol, 2004). **The goal of these projects is to bring Customs and its procedures into the 21st century and equip the agencies to better face the challenges of a global economy where e-commerce and highly complex supply chains are forever changing the face of international trade** (Customs Modernization Initiatives, retrieved from: <https://www.marken.com/customs-modernization-initiatives>).

European Union

The Union Customs Code (UCC) which entered into force in 2013, will begin mandatory EU-wide implementation on May 1, 2016. This means that all the EU member states must amend their national Customs Codes to harmonize with the UCC. **The European Commission emphasizes that the UCC is part of the modernization of customs and will serve as the new framework regulation on the rules and procedures for customs throughout the EU.**

The aim of the UCC is to (retrieved from: https://ec.europa.eu/taxation_customs/business/union-customs-code):

Streamline Customs legislation and procedures,

- Offer greater legal certainty and uniformity to businesses,
- Increase clarity for customs officials throughout the EU,
- Simplify customs rules and procedures and facilitate more efficient customs transactions in line with modern-day needs,
- Complete the shift by Customs to a paperless and fully electronic environment,
- Reinforce swifter customs procedures for compliant and trustworthy economic operators (Authorized Economic Operators),
- Wide-ranging provisions which will allow customs decisions and authorizations to be valid across the EU in the future.

Customs are in a unique position today to be able to

- Facilitate trade and

- Protect the interests of the European Union and its citizens (EU Customs Strategy, retrieved from: http://ec.europa.eu/taxation_customs/general-information-customs/eu-customs-strategy).

The customs authorities implement EU policies in almost every field connected with international trade. They are in the front line in the fight against fraud, terrorism and organized crime. Until recently, the role of the customs consisted primarily of collecting customs duties and indirect taxes at import (EU Customs Strategy, retrieved from: http://ec.europa.eu/taxation_customs/general-information-customs/eu-customs-strategy). Numerous developments, including enlargement and the development of e-commerce and the threat of terrorist attacks and the internationalization of organized crime, have altered the environment in which customs operate (Limbach, 2015).

The customs authorities shall be primarily responsible for the supervision of the Community's international trade, thereby contributing to fair and open trade, to the implementation of the external aspects of the internal market, of the common trade policy and of the other common Community policies having a bearing on trade, and to overall supply chain security. The customs authorities shall put in place measures aimed, in particular, at the following (EU Customs Strategy, retrieved from: http://ec.europa.eu/taxation_customs/general-information-customs/eu-customs-strategy):

- Protecting the financial interests of the Community and its Member States,
- Protecting the Community from unfair and illegal trade while supporting legitimate business activity,
- Ensuring the security and safety of the Community and its residents, and the protection of the environment, where appropriate in close cooperation with other authorities,
- Maintaining a proper balance between customs controls and facilitation of legitimate trade.

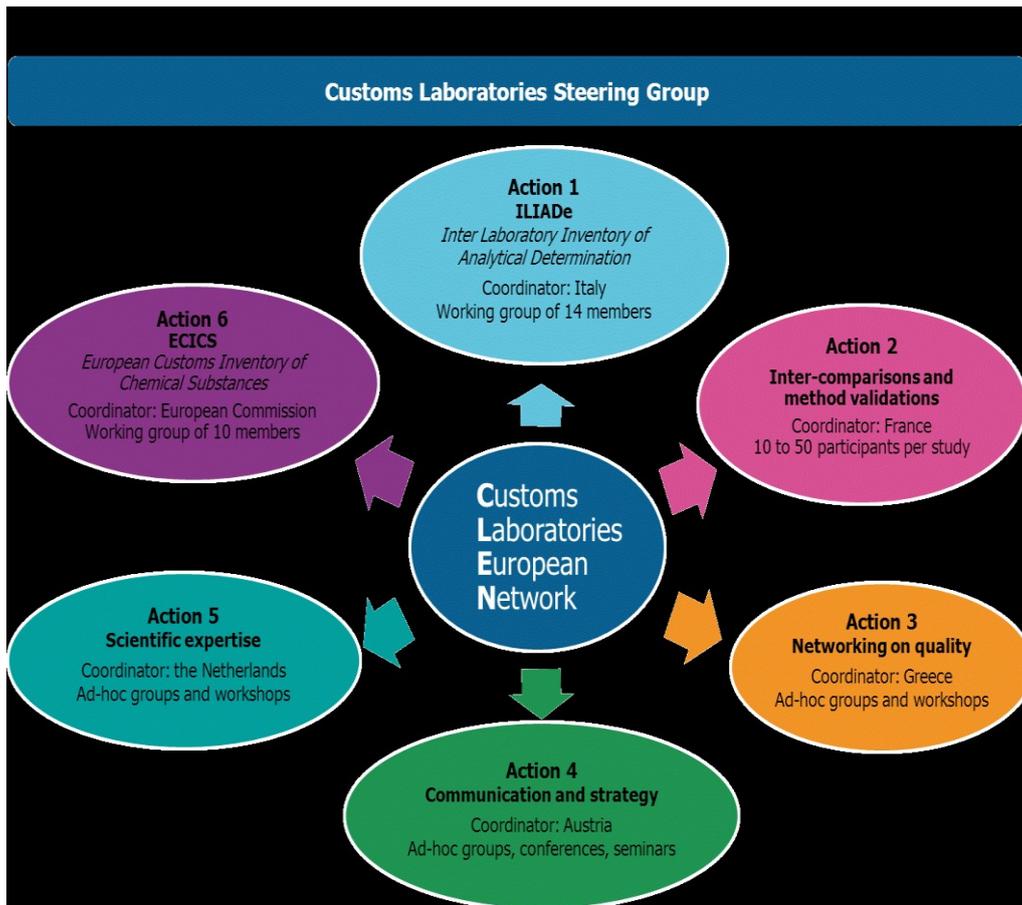


Figure 25. Customs Laboratories Steering Group (Source: ec.europa.eu)

Encouraged by the guidelines of the World Customs Organization, efforts to modernize Customs have resulted in revised national Customs Codes and the implementation of ‘Single Window’ systems. The modernizing of Customs Regulations and efforts to improve Customs procedures is expected to give Customs greater enforcement capabilities whilst facilitating trade (Customs Modernization Initiatives, retrieved from: <https://www.marken.com/customs-modernization-initiatives>).

A major goal of the EU Customs CFW is to help harmonize and raise customs performance standards throughout the EU.

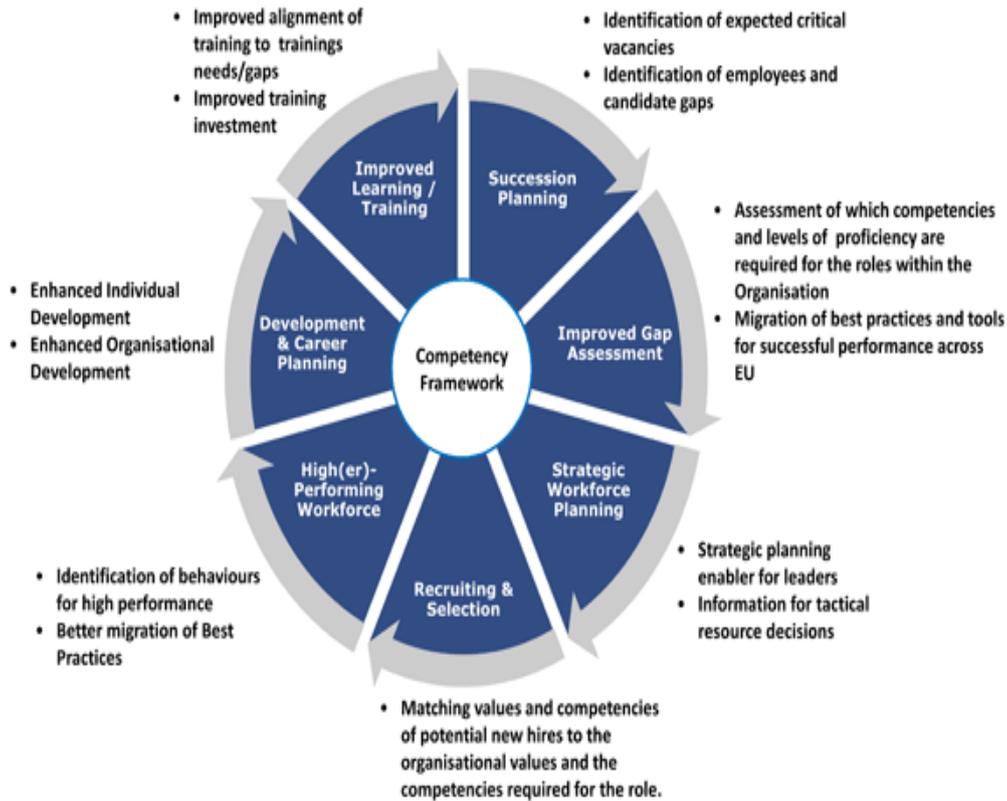


Figure 26. Customs Competency Framework (Source: ec.europa.eu)

The EU Customs CFW is the foundation which sets out a consensus view of knowledge, skills and behaviors required by customs professionals in the EU and further defines public and private Customs roles ('Job profiles'). In addition, it offers tools to map and adapt the agreed EU **Customs competencies and role descriptions** to varying organizational and structural customs realities, for both national administrations and businesses.

The framework provides a mechanism to further improve organizational performance of the customs profession, even in difficult times.

It allows to:

- Identify competency gaps and training needs,
- Mitigate the risks related to pending retirement waves,
- Assess staff against established standards,
- Raise customs performance standards,

- To improve both operational and human resources processes (retrieved from: https://ec.europa.eu/taxation_customs/eu-training/eu-customs-competency-framework).

So conditions differ greatly across countries, so that each customs administration will need to tailor its modernization efforts to national objectives, implementation capacities, and resource availability. Nevertheless, meeting the modernization objectives will most likely require the adoption of the core principles:

- Adequate use of intelligence and reliance on risk management,
- Optimal use of information and communications technology (ICT),
- Effective partnership with the private sector, including programs to improve compliance,
- Increased cooperation with other border control agencies,
- And transparency through information on laws, regulations, and administrative guidelines (De Wulf & Sokol, 2004).

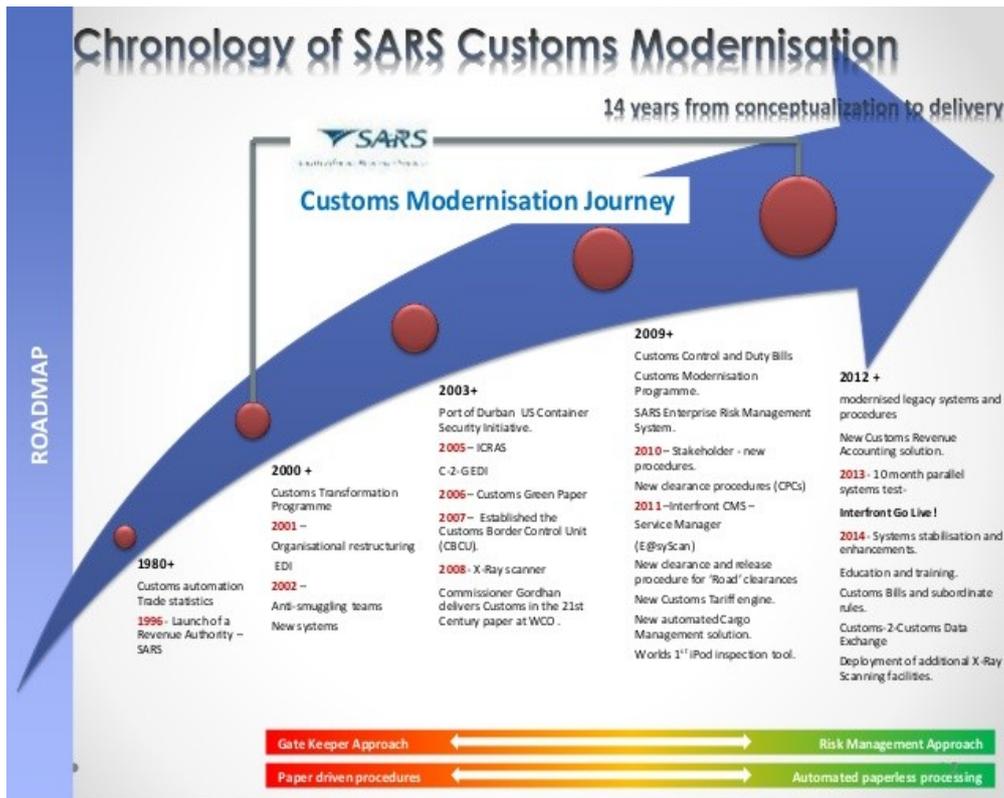


Figure 27. Chronology of SARS Customs Modernization (Source: slideshare.net)

Chapter V - Research Methodology

5.1 Overview

This is a study focused on the customs sector in Greece. The main objective of this dissertation is to incorporate basic concepts of management as applied to businesses, to public services and particularly in customs structure to create a flexible and efficient office that will be adapted to the modern, demanding seasons and the existing European legislation. I combine secondary research with critical review of the literature and a case study as the main research technique. The secondary research helps to understand what it is already known about the customs sector and its modernization while case study concerns the adaptive work to be done on the basis of managerial tools to create an office that responds to the demands of the time.

5.2 Secondary research

In order to study the objective concerning the environment of the Customs sector in Greece and EU and how the modernization process can be achieved through managerial tools a critical literature review took place. Gathered the main theoretical and practical contributions related to custom service from various sources. Very essential sources are the EU regulations – directives and national legislation about the roles and issues regarding custom services. Another important source of information was academic papers and books which gave light on the applicable customs administration models (One Single Window, WCO data model) and on using managerial tools. The key finding from the review of the literature is the apparent tendency of customs structures for harmonization and standardization of customs procedures through the universal application of common customs standards with appropriate plural computer applications of support in order to ensure both the facilitation of world trade and the proper application of customs rules.

We chose to perform secondary research with critical review of the available literature because secondary information offers quick answers to many questions (time advantage) and is almost always the point of departure from primary research. Because the data are already collected, and frequently also cleaned and stored in electronic format, the researcher can spend the bulk of his or her time analyzing the data. Even if the secondary data set must be purchased, the cost is almost certainly lower than the expense of salaries, transportation, and so forth that would be required to collect and process a similar data set from scratch. Moreover, published information is a mainstay of every research effort in order to better understand each specific environment (Stewart & Kamins, 1993). In our research secondary analysis is crucial because we need to integrate theories of management in the customs sector through this process.

A substantive, thorough, sophisticated literature review is a precondition for doing substantive, thorough, sophisticated research and as the foundation of any research project; the critical literature review should accomplish several important objectives. It sets the broad context of the study, clearly demarcates what is and what is not within the scope of the investigation, and justifies those decisions (Boote & Beile, 2005). We successfully applied the above assumptions and clearly present all the aspects of the customs sector environment, proposing the re-engineering of structure, answering in that way the research objectives.

That critical review of the literature plays a role in (Gall et al., 1996; Hart, 1998):

- Delimiting the research problem,
- Seeking new lines of inquiry,
- Avoiding fruitless approaches,
- Gaining methodological insights,
- Identifying recommendations for further research,
- Seeking support for grounding theory,
- Distinguishing what has been done from what needs to be done,
- Discovering important variables relevant to the topic,
- Synthesizing and gaining a new perspective,
- Identifying relationships between ideas and practices,
- Establishing the context of the topic or problem,
- Rationalizing the significance of the problem,
- Enhancing and acquiring the subject vocabulary,

- Understanding the structure of the subject,
- Relating ideas and theory to applications,
- Identifying the main methodologies and research techniques that have been used, and
- Placing the research in a historical context to show familiarity with state-of-the-art developments.

➤ **Advantages**

(retrieved from: <http://designresearchtechniques.com/casestudies/secondary-research>).

- The information already exists and is readily available -> quick & low cost.
- Helps guide the focus of any subsequent primary research being conducted.
- Internal secondary data uses categories and breakdowns that reflect a corporation's preferred way of structuring the world.
- Secondary research may be the only available source of specific pieces of information (i.e. government data).
- Can provide comparative and contextual data.
- Permanence of data.

➤ **Limitations**

- The information lacks specificity or does not exactly address question of concern.
- Some external secondary data may be of suspect quality or outdated.
- Internal secondary data such as sales reports and customer databases may only describe existing customers.

- Information is less likely to exist, particularly in developing countries, due to the lack of primary research conducted in unpopular markets or strict media control from the governments.
- It is inherent in its nature: because the data were not collected to answer anyone specific research questions, particular information that anyone would like to have may not have been collected.
- As the analyst did not participate in the planning and execution of the data collection process, he or she does not know exactly how it was done. More to the point, the analyst does not know how well it was done and therefore how seriously the data are affected by problems such as low response rate or respondent misunderstanding of specific survey questions.
- Every data collection effort has its “dirty little secrets” that may not invalidate the data but should be taken into account by the analyst. If the analyst was not present during the data collection process, he or she has to try to find this information through other means.

➤ Purpose

This technique is performed in order to:

- Assess easy, low-cost and quick knowledge.
- Clarify the research question.
- Help align the focus of primary research in a larger scale and can also help to identify the answer, and
- Rule out potentially irrelevant project proposals (ex. The proposed work may have already been carried out).

All the reasons mentioned above led us to choose secondary research achieved with critical literature review as dissertation methodology: we seek for new lines of

customs sector inquiring managerial tools, support the need for using these tools from the grounded theory, understand the structure and basic concepts of public sector, synthesize the available knowledge about management of people and organizations with the customs background, provide the chronological context and evaluation of the sector in order to underline the need for modernization and relate the theory with practical applications, specifically with the case study about the creation of the public park of Kozani in the standards of an economic park.

5.3 Case study

A case study is expected to capture the complexity of a single case, and the methodology which enables the development within the social sciences. Such methodology is applied in fields such as psychology, sociology and economics, but also in practice-oriented fields such as environmental studies, social work, education, and business studies. The object of the study should:

- Be a complex functioning unit,
- To be investigated in its natural context with a multitude of methods, and
- Be contemporary

Qualitative case study methodology provides tools for researchers to study complex phenomena within their contexts. When the approach is applied correctly, it becomes a valuable method for health science research to develop theory, evaluate programs, and develop interventions.

Case study research is an increasingly popular approach among qualitative researchers (Thomas, [2011](#)). Case study research has a level of flexibility that is not readily offered by other qualitative approaches such as grounded theory or phenomenology. Case studies are designed to suit the case and research question and published case studies demonstrate wide diversity in study design. There are two popular case study approaches in qualitative research. The first, proposed by Stake ([1995](#)) and Merriam ([2009](#)), is situated in a social constructivist paradigm, whereas the second, by Yin ([2012](#)), Flyvbjerg ([2011](#)), and Eisenhardt ([1989](#)), approaches case study from a post-positivist viewpoint.

The case is an object to be studied for an identified reason that is peculiar or particular. Classification of the case and case selection procedures informs

development of the study design and clarifies the research question. Stake (1995) proposed three types of cases and study design frameworks. These include the intrinsic case, the instrumental case, and the collective instrumental case. The intrinsic case is used to understand the particulars of a single case, rather than what it represents. An instrumental case study provides insight on an issue or is used to refine theory. The case is selected to advance understanding of the object of interest. A collective refers to an instrumental case which is studied as multiple, nested cases, observed in unison, parallel, or sequential order. More than one case can be simultaneously studied; however, each case study is a concentrated, single inquiry, studied holistically in its own entirety (Stake, 1995, 1998).

Case study research has been used as a catch-all design to justify or add weight to fundamental qualitative descriptive studies that do not fit with other traditional frameworks (Merriam, 2009). A case study has been a “convenient label for our research—when we ‘can’t think of anything ‘better’—in an attempt to give it [qualitative methodology] some added respectability” (Tight, 2010, p. 337).

With all the above under consideration, we decide to present a case study about the implementation of the theory of the management of people and organizations and the managerial tools in the public sector. One major feature of case study methodology is that different methods are combined with the purpose of illuminating a case from different angles: to triangulate by combining methodologies (Johansson, 2003). We combine the theoretical background and the existing structures of customs services with the management knowledge in order to modernize this specific sector with aim to strengthen the market. Specifically, a genuine modernization was performed with double orientation:

- a) External restructuring (in quantitative terms, such economy geography)
- b) The internal restructuring (in qualitative terms, such as managerial tools)

5.4 Impact on the field

The results of a case study research can have very high impact, because, unconstrained by the limits of surveys and models, it can lead to new and creative insights, building of new theory and have high validity with practitioners, who are the ultimate users of research (Dul & Hak, 2007). The secondary research along

with the case study presents a new perspective and modification of the definition of the customs structures and will lead to an efficient and effective modernization of the service.

Chapter VI - Existing structure of Greek Custom Service

The last 2.5 years, the Customs Service is changing. The increase in cross-border trade, the development of major Greek ports into logistic centers of international scope and the business requirement for timely and prompt delivery of goods have been and are challenges to the Customs Administration of the Country. At the same time, the concept of the Trade Facilitation (Trade Facilitation) although on the agenda of both the World Trade Organization and the World Customs Organization, makes its appearance in the Greek administration parallel with the first negative trade effects of the economic crisis. The customs authorities, since they are the hub cross-border trade, to which end all good through all the procedures and obligations under not only the customs legislation, and the laws of all those involved in the trade in services, aware of this key role in, undertook a series of actions aimed at optimizing quality of customs services, and in a commercial environment with ever increasing demands, quality translates into reducing the time and cost of completing customs procedures. And in a commercial environment with ever increasing demands, quality translates into reducing the time and cost of completing customs procedures. The period during which a product remains in the office to carry out the required controls is of utmost importance for all parties involved in international trade.

6.1 Human resource of Greek customs

Table 5. Statistical data about customs officials (Source: ggde.gr)

Year	NUMBER OF CUSTOMS OFFICIALS (within & outside ΓΓΔΕ)	% annual personnel changes
2000	3931	-
2004	3.746	-4,71%
2006	3796	1,33%
2009	3.309	-12,83%
2010	2805	-15,23%
2011	2.342	-16,51%
11/2013	2141	-8,58%
12/2014	2.106	-1,63%
change in 15 years between 2000 to 2014 years		-46,43%

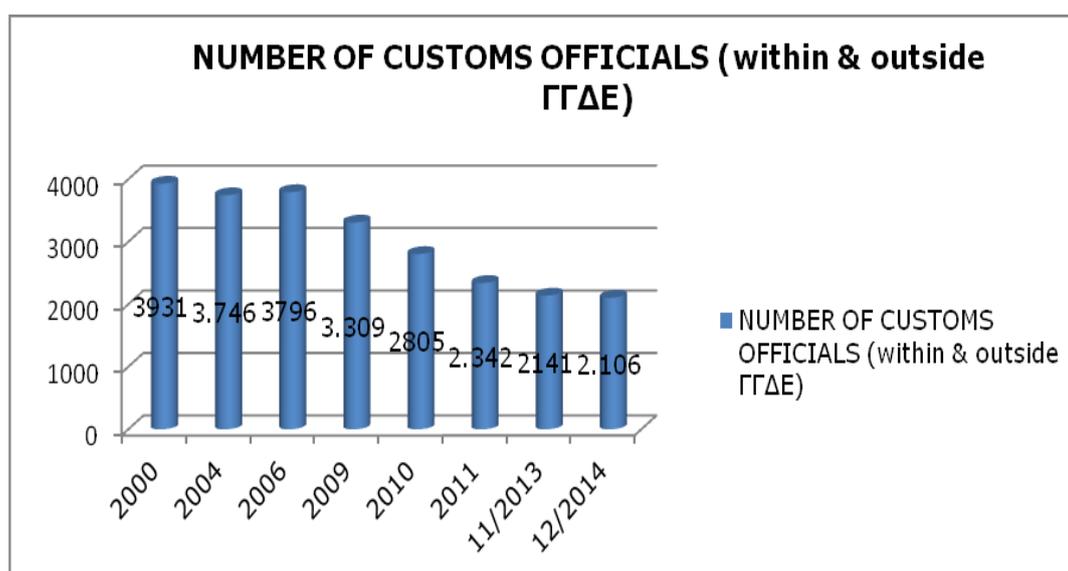


Figure 28. Number of customs officials

Table 6. Customs officials by sex (Source: ggde.gr)

Age structure	SEX		% women / age structure	% men / age structure
	MEN	WOMEN		
25-29	2	10	83,33%	16,67%
30-34	29	74	71,84%	28,16%
35-39	76	132	63,46%	36,54%
40-44	130	216	62,43%	37,57%
45-49	183	153	45,54%	54,46%
50-54	196	175	47,17%	52,83%
55-59	358	143	28,54%	71,46%
60 & above	185	44	19,21%	80,79%
total	1159	947	44,97%	55,03%

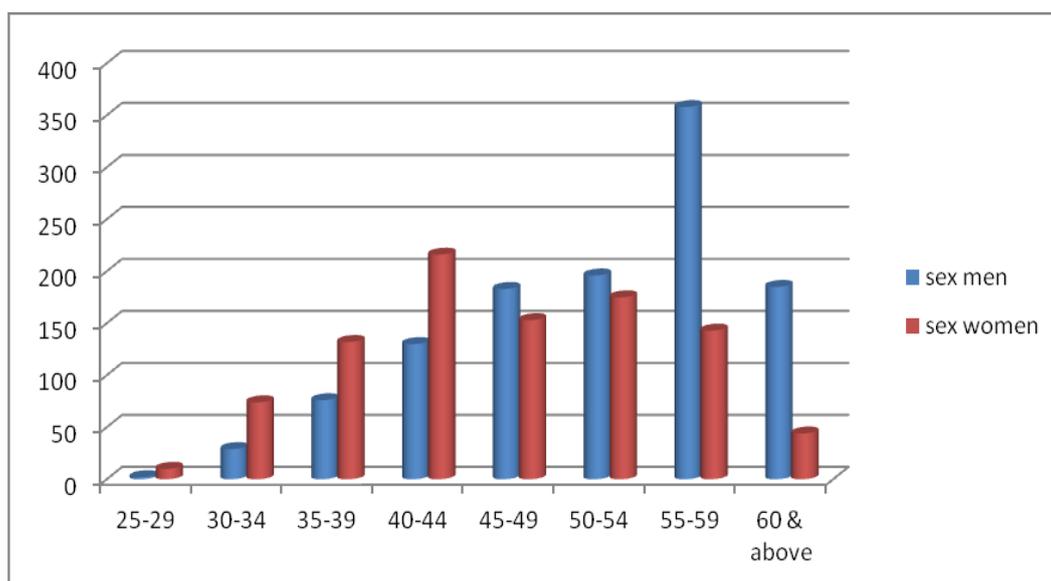


Figure 29. Customs officials by sex

Table 7. Customs officials by level of education (Source: ggde.gr)

level of education	Number of customs officials (December 2014)	% distribution
ΠΕ	1071	55,29%
ΤΕ	291	15,02%
ΔΕ	526	27,16%
ΥΕ	49	2,53%
total	1937	

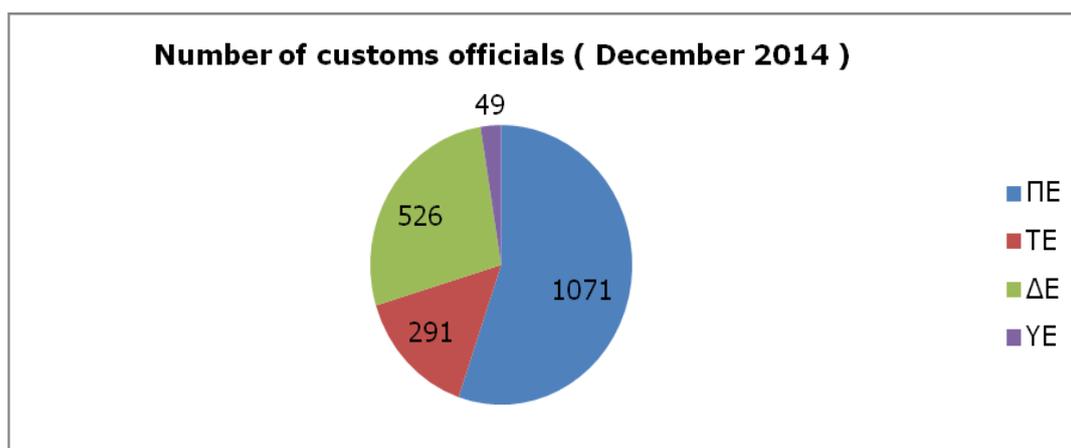


Figure 30. Customs officials by level of education

The statistical data on the evolution of human resources in customs procedures, demonstrates another way chronic pathogenesis of the Greek public. It shows that the customs sector for decades been a special area of the political system, recruiters no merit point. Particularly the customs sector, which is a closed, small and inconspicuous group collection enforcement, was the pinnacle of favoritism appointments and postings, and even geographical, racial features. Typical is the dominance of men in old age, while the introduction in recent decades meritocratic

appointment criteria (which in fact accompanied by written exam), highlights the superiority of women at younger ages.

Changing educational education of customs officials, achieved in recent years is a promising yeast for unborn changes in customs structure, but also a key element in the redesign proposed in this work, a redesign with emphasis on quality characteristics.

On the other hand, the dramatic reduction of staff, although the customs procedures have been upgraded, leading to the conclusion that any proposed changes should take account of the limited human resources, fact which seems that the existing bureaucratic stereotype standard jobs with tight division of the project should be revised to modern standards of administration (Mihiotis, 2005).

Human resource observations (... the second step for the restructuring of the customs process...)

- **Workforce diversity**

Diversity can be defined as acknowledging, understanding, accepting, and valuing differences among people with respect to age, class, race, ethnicity, gender, disabilities, etc. (Esty et al., 1995). A diverse workforce is a reflection of a changing world and marketplace (Green, 2002).

According to the above statistical data about the Greek customs human resource, we can clearly say:

✓ **about sex:** is the unmistakable superiority of the female sex at younger ages, indicating that one of the public male-dominated castles, has lost its glory (regarding the subconscious reference: customs officer = man), which stems from how admission to the customs authorities (a settlement arena of favoritism in hiring a merit-based appointment system, especially through written exam where the female brain is more efficient). Unlike in old age, from another time and from another Greek rating system, it is obvious the superiority of the male sex. However, in a medium and longer term, with the forced departure due to retirement will create a paradox: a female public service.

✓ **about education:** natural consequence of these observations is the composition of the educational level of the customs service. Changing the mode selector customs officials, resulted as a natural consequence the rapid rise of university

degree, while the degree of literacy continues to have an important, but which retreats, proportion (around 30%).

For a reliable human resource department, these observations can be used to maximize the efficiency and quality of customs services, customs environment as we have seen is a multidimensional roles field that requires a minimum satisfactory level of skills and education. An individual human resource department becomes necessary as the firm (customs) grows and the responsible manager for the human resource activities may need support by a special assistant. Human resource planning has a strategic impact on organizations (customs). Effective human resource planning means that the organization has achieved to maintain the desired number and quality of employees necessary to operate at any given point of time (Mihiotis, Volume 2, 2005).

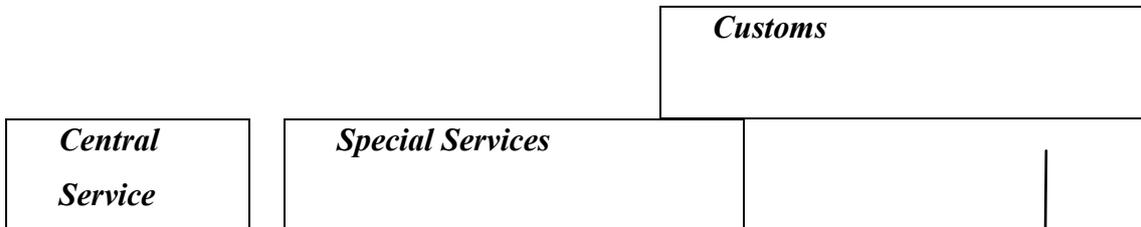
Potential exploitation (from an efficient human resource manager):

- easier creation of quality circles per customs structure,
- electronic platform executive customs officials with certified customs management projects (environmental issues, security issues, health issues, legal issues, tax collection issues),
- job specialization where necessary,
- maximization of internal recruitment (maintain the knowledge, increased motivation, creation of quality customs culture),
- easier access to new technologies,
- easier assimilation and application of Community law,
- full use of the Community control applications.

An effective human resource management will lead to a comparative advantage with respect to the level of customs and why not a reference point at European level, satisfying effectively and qualitatively in complex congenital role of the customs service. Also, such a policy will push the customs services to the right of the managerial customs grid, achieving the expected target.

Old customs organization

General Customs office



New customs organization

basic changes



*Customs A class (51)
address level*

*Customs B class (41)
segment level*

Customs C class (3) office level

Figure 31. Customs organization (in a central level) (Source: wcoomd.org)

Customs A class (51) address level

Local customs offices (4)

Customs Class A have general responsibility for all customs procedures, any product (with few exceptions) about clearance products subject to excise tax for diesel and controlling the passage of IX, the international transit Titles.

The administrative structure is beyond the range of trainees powers depend on the volume of trade flows, the need for human resources and the required building – equipment (Yalouri Irene).

Customs B class (41) segment level

Separated:

- Customs Class B located in the capitals of prefectures, **depending on the organization of industrial development and commercial traffic at the Prefectural level.**
- in other Customs B Class, **where responsibilities are limited to specific types of goods per procedure applied for** (Yalouri Irene).

Customs C class office level

- ✓ Have limited volume performing transactions,
- ✓ they have competence clearance luggage, passengers and saving industrial products and liquid fuels for ships or aircraft (Yalouri Irene).

Local customs offices (4)

- ✓ Subject to any of the above mentioned Customs and exercise powers with the approval by the customs office.
- ✓ They have limited powers, mainly involving the clearance of all domestic goods for export, saving stations to supply ships and aircraft (Yalouri Irene).

Classical Greek customs structure (internal office) (Presidential decree 231/2007)

CHIEF OF CUSTOMS

Characteristics of the Job:

Supervises the organizational units form the basis of the Service, as well as all of its employees, which gives guidelines.

Essential knowledge, skills and experience:

High task and high quality skills.

A. HEAD OF DEPARTMENT LOGISTICS AND JUDICIAL

A1. SECTION LOGISTICS & JUDICIAL

Characteristics of the Job:

The Manager monitors the correct execution of the work of the Department for offenses through customs, tariff and other legislation, addresses the impediments settlement, as well as the application of the provisions of the Code for the Collection of Public Revenues (KEDE) and mutual assistance in debt collection.

Essential knowledge, skills and experience:

High task and high quality skills.

A1A. OFFICE OF JUDICIAL PROCEDURE - ADMINISTRATIVE IMPLEMENTATION

Characteristics of the Job:

Duties Officer, Judicial Procedure Office

The controller functions for the Office has reported on issues of completing offenses and smuggling of customs, tariff and other legislation in tax procedural matters and appeals issues.

Essential knowledge, skills and experience:

High task and middle quality skills.

Duties Officer, Administrative Execution Office

Characteristics of the Job:

The controller functions for the Office has referred to the collection of overdue debts with coercive measures, in accordance with the provisions of the Public Revenues Collection Code (KEDE), in compliance with the accounting of receivables in the application of mutual assistance in debt collection and settlement of obstacles.

Essential knowledge, skills and experience:

High task and middle quality skills.

A1B. OFFICE OF ADMINISTRATIVE AFFAIRS - FINANCIAL ISSUES - FILE DOCUMENTS - TECHNICAL MANAGEMENT

Characteristics of the Job:

Tasks Administrative Officer Office:

The controller functions to the Office that relate to personnel administration, secretariat and organization of Customs.

Tasks Economic Affairs Officer Office:

The controller functions to the Office that relates to budgeting, management of accounts, procurement and payroll of the Customs personnel.

Officer Traffic Office Tasks service cars:

The controller functions to the Office mentioned in this motion tracking, or repair, supply and care for the procurement of official cars.

Duties Officer Office File Documents:

The controller functions for the Office has referred to the concentration of all the paid receipts of Customs documents, the drafting of the Special Account Management annual documents, books and other data and submitting it to the competent service and the drafting and Inspection Protocol Outstanding Performing.

Duties Officer Technical Management Office:

The controller functions for this Office relating to technical support in a smooth and safe use of all the applications total Customs Information System (O.P.S.T.) management system software, support and maintenance of equipment and support for the system users.

Essential knowledge, skills and experience:

High task and low quality skills.

A1C. PROSECUTION OFFICE - falsified - CONTROL TRAVELLERS

Characteristics of the Job:

Passenger control specifically:

1. Controls the implementation of national and Community legislation. Customs controls at entry points - out of the country (airports), which carried travelers and crews in their luggage (including and transfer to the international airports of third countries to another EU country), the consecutive goods and private transport, both for the recovery of any charges and to protect public health and safety, protection of drug trafficking, weapons, explosives, radioactive materials, protection of

cultural heritage, wild fauna and flora and for general compliance with the restrictive and prohibitive provisions.

Duties Officer Intellectual Property Right Protection Office

A. Actions of the Office after notification intervention relative approval decision by the Customs Attica (ICT).

Prevention and Suppression Control Units smuggling operations

A. The controller functions for the Office has referred primarily to work and which perform the Prevention and Suppression Control Units smuggling operations, which are recommended in Customs A class by decision of the Head, designed to prevention and repression of financial and other relevant crimes and included in this Office.

Operators Media Crackdown

The controller functions to the Office that are designed to prevent and suppress illicit drug trafficking and psychotropic substances or other species, which is attempted through the borders of the State Customs territory. Customs, through that Office uses special ray devices, endoscopes or other technical instruments and dogs - detectors to assist the audit of customs officials.

Essential knowledge, skills and experience:

High task and high quality skills.

A1D. OFFICE FUND

Characteristics of the Job:

Duties Officer Fund Office

The controller functions for this Office to the implementation of management and accounting of the Customs Service, according to the applicable specific provisions.

Essential knowledge, skills and experience:

High task and low quality skills.

B. HEAD OF DEPARTMENT PROCEDURES & EXCISE

B1. SECTION PROCEDURES & EXCISE

Characteristics of the Job:

The Manager monitors the correct processing of the Department's operations are designed to assist the customs clearance department for proper classification and

taxation of goods, the application of the temporary importation, inward and Re, processing under customs control, and incomplete or suspend release of the goods from customs duties, taxes, fees and other charges or suspension of such collection and proper processing of the Department's operations are designed to implement the national and Community law enforcement vehicle registration tax.

Essential knowledge, skills and experience:

High task and high quality skills.

B1A. OFFICE EXPORT

Characteristics of the Job:

Duties Officer Office of Export

The controller functions to the Office that refer to matters comply with the procedures required for the entry of goods into the export procedure and application of the existing provisions for this scheme.

Essential knowledge, skills and experience:

High task and low quality skills.

B1B. OFFICE OF INWARD PROCESSING, AND REINTRODUCING PROCESSING UNDER CUSTOMS CONTROL (suspension arrangements)

Characteristics of the Job:

Officer Regime Office Tasks inward, Re and PCC

The controller functions for this Office reported in respect of procedures concerning the regimes of Perfection to re-export-production, Re and Manufacturing customs under control, in accordance with the relevant provisions.

Essential knowledge, skills and experience:

High task and low quality skills.

B1C. OFFICE CONTROL - Pre - post-control - EX POST CHECKS

Characteristics of the Job:

Tasks Controller Natural Commodity Control

The controller, in accordance with applicable regulations and considering any information and the situation the goods, acting overall (global) or partial (random) checks on goods that have been selected by the Head of section for physical

inspection within or outside the Customs area in order to ascertain and verify the correct classification and to give the precise statement of customs and tax and other charges.

Tasks Documents Document Controller

The Supporting Document Controller shall, on documents selected by the Head of Department for control documents to verify the declared elements listed on the document, based on the attached and provided in the supporting documents, to check and verify the correct classification, the exact establishment of customs and tax and other charges, as well as fulfilling its own legislations.

Duties Head Department Ex post Audits

A. The manager monitors the correct implementation of the Department's operations are designed to re (review) and subsequent verification of customs documents and control in the accounting books and records at the headquarters or business premises, after the goods have been released, in accordance with applicable regulations and instructions.

Officer Office Tasks rechecked / Ex post Control Document

The controller functions for the Office has referred to retest subjects and ex after of document control within the Customs, after the release of the goods that the clearance of those conducted with documentary check or statement, and a physical check.

Duties Officer Audit Office Team

A. The controller functions to the Office mentioned in this ex post control in accounting books and records in the office or on the premises, after issuance of the license receipt of goods in order to accurately determine the details of documents (such as the value of goods).

Essential knowledge, skills and experience:

High task and high quality skills.

B1D. OFFICE IMPORT - SAVINGS - DEFECTS

Characteristics of the Job:

Officer Admissions Office Tasks

The controller functions to the Office that address the compliance procedures are required for placing goods in status of Free Traffic Free or circulation and Consumption (Introduction).

Duties Officer Office Savings

The controller functions for the Office have listed the steps required for the surveillance of the Customs saving regime.

Duties Office Imperfections Officer and Temporary Admission

The controller functions for this Office concerning the application of the provisions concern the temporary importation and in compliance with the provisions applicable to the total or partial exemption of goods from duties and taxes at the place of those the regime freedom of movement and exhaustion.

Essential knowledge, skills and experience:

High task and high quality skills.

B1E. EXCISE OFFICE - AITHYLIKIS ALCOHOL AND ALCOHOLIC BEVERAGES - TAXATION OF VEHICLES

Characteristics of the Job:

Responsibilities Officer Office Ethyl Alcohol and Alcoholic Beverages

The head of the Office:

1. It shall ensure the entry in O.P.S.T. of declarations EXCISE and other taxation, SDE / A.S.D.E., production releases of change goods Applications and other documents or documents relating to taxation or the movement of ethyl alcohol and alcoholic beverages.

Duty Vehicle Taxation Office

The head of the Office:

1. It shall, on Community vehicles for declaration in O.P.S.T. Declarations Vehicle Arrival (DA), Special Declarations (D.E.F.K.) and the License Distribution Vehicle (A.D.O.) or other relevant documents and check the inscriptions.

Duties Officer Office of Tax Warehouse Supplies

For the duties of the controller of the Office relating to supplies which are in tax warehouses and subject to excise tax for diesel, applicable to point "Office Products Energy, Electricity and isopropyl alcohol '(Article 49), in a ratio of powers and the Office documents.

Essential knowledge, skills and experience:

High task and middle quality skills.

B1F. OFFICE manifests - COMMUNITY DIAMETAKOMISIS -
MANAGEMENT. WAREHOUSE - Unclaimed

Characteristics of the Job:

Duties Officer Office of Manifests

The controller functions to the Office that relate to the management and payment of import manifests issues, including the implementation of the relevant provisions.

Customs Duties Officer Management Office and Warehouse Services

The controller functions to the Office that relate to operational issues stores customs and logistics.

Duties Officer Office of Transit

The controller functions for the Office have reported on issues concerning implementation of Transit provisions.

Duties Officer Office of unclaimed goods

The controller functions for the Office was mentioned in goods declaration procedures issues as unclaimed goods, the allotment of those owned by the State and tender care.

Essential knowledge, skills and experience:

High task and low quality skills.

**Table 8. Managerial Grid for customs services
 (... the third step for the restructuring of the customs process...)**

department	Task orientation	Quality orientation
CHIEF OF CUSTOMS	High	high
A. HEAD OF DEPARTMENT LOGISTICS AND JUDICIAL	...below analytical explanation...	...below analytical explanation...
A1. SECTION LOGISTICS & JUDICIAL	High	high
A1A. OFFICE OF JUDICIAL PROCEDURE - ADMINISTRATIVE IMPLEMENTATION	High	middle
A1B. OFFICE OF ADMINISTRATIVE AFFAIRS - FINANCIAL ISSUES - FILE DOCUMENTS - TECHNICAL MANAGEMENT	High	low
A1C. PROSECUTION OFFICE - falsified - CONTROL TRAVELLERS	High	high
A1D. OFFICE FUND	High	Low

B. HEAD OF DEPARTMENT PROCEDURES & EXCISE	...below analytical explanation...	...below analytical explanation...
B1. SECTION PROCEDURES & EXCISE	High	high
B1A. OFFICE EXPORT	High	Low
B1B. OFFICE OF INWARD PROCESSING, AND REINTRODUCING PROCESSING UNDER CUSTOMS CONTROL (suspension arrangements)	High	Low
B1C. OFFICE CONTROL - Pre - post-control - EX POST CHECKS	High	high
B1D. OFFICE IMPORT - SAVINGS - DEFECTS	High	high
B1E. EXCISE OFFICE - AITHYLIKIS ALCOHOL AND ALCOHOLIC BEVERAGES -	High	middle

TAXATION OF VEHICLES		
B1F. OFFICE manifests - COMMUNITY DIAMETAKOMISIS - MANAGEMENT. WAREHOUSE - Unclaimed	High	Low

CHAPTER VII - Restructuring structures to new standards based to the “Management of people and organizations

7.1 Introduction to restructuring and objectives

For many years, Customs has been primarily fiscally orientated through the levying of import and export duties. Although for many countries this remains its primary task (collective role), social role management responsibilities are expanding rapidly in all Customs administrations.

The national Customs service is required to play a key role through the development of operational policy, the drafting of appropriate regulations and the application of appropriate controls to ensure implementation of government strategy and policy. In addition, Customs is required to provide a service-focused approach to the control of the movement of goods and people which rewards compliance and targets offenders.

Converting this strategic requirement into action requires policy development in many areas of government e.g. Finance, Trade, Agriculture, Immigration, Foreign Affairs, Tourism, Environment and Health. The development of policy in such broad and diverse areas results in a need for coherent and consistent strategic direction, legislation, regulation and appropriate control.

Customs needs to consider how well its current structures match up to the new operating environment and the enhanced security requirements of that new operating environment, without unduly hindering international trade. Each customs administration has a different range of responsibilities and a different configuration and relationship with other national agencies. As such, the new demands placed upon customs with regard to security and facilitation and other national, regional, and international requirements may suggest some organizational restructuring (Wulf, 2005).

Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action program for customs in the European Union for the period 2014-2020 (Customs 2020).

Objectives

1. General objective: to support the functioning and modernization of the customs union in order to strengthen the internal market by means of cooperation between participating countries, their customs authorities and their officials. The general objective shall be pursued through the achievement of specific objectives.

2. Specific objectives:

- support customs authorities in protecting the financial and economic interests of the Union and of the Member States, including the fight against fraud and the protection of intellectual property rights,
- increase safety and security, protect citizens and the environment,
- improve the administrative capacity of the customs authorities and strengthen the competitiveness of European businesses.

The specific objectives shall be achieved, in particular by:

- (a) Computerization;
- (b) Ensuring modern and harmonized approaches to customs procedures and controls;
- (c) Facilitating legitimate trade;
- (d) Reducing compliance costs and administrative burden; and
- (e) Enhancing the functioning of the customs authorities.

3. Operational objectives:

- support the preparation, coherent application and effective implementation of Union law and policy in the field of customs;
- develop, improve, operate and support the European Information Systems for customs;
- identify, develop, share and apply best working practices and administrative procedures, in particular further to benchmarking activities;
- reinforce the skills and competences of customs officials;

- improve cooperation between customs authorities and international organizations, third countries, other governmental authorities, including Union and national market surveillance authorities, as well as economic operators and organizations representing economic operators.

7.2 External environment analysis (based on the economic geography of the services)

Seeing the stagnant situation in the Collection of the State mechanisms, with a direct impact on receivable revenue, and in conjunction with the unborn changes in the organizational structure of the scattered collection mechanisms of government, I would like to quote, through work, for personal My views about the direction of the planned changes, changes that will radically alter the existing antiquated and cumbersome bureaucratic structure and will be the springboard regeneration of narrow public pillar (Tax Administration - customs), with diffusely positive multiplier effects in big remaining public sector.

In Greece, every effort unfortunately entails a culture of so-called universal application, considering that both the infallibility of the applied project and the ledger of thing can be combined has the maximum positive effect. But it is time to apply in Greece, the operation of the pilot project (involving limited geographic variation), especially if it changes radically change the status quo. In this way it can readily be seen the whole thing, so to change the bureaucratic level and at the level of processing of the planned objectives (e.g. for Collection mechanisms will enter criteria and revenue change indicators, expenditure controls, arrears Mr. .a)

Having a personal experience (serving the Judicial Department of Customs Siatista and Kastoria) and then the above will attempt to create a pilot, a mini Budget Kallikratis encompassing at first the administrative boundaries of Kozani.

Data

Existing close collection enforcement structures:

- Tax structures of Kozani,
- Customs structures of Kozani,
- Financial Crime of West. Macedonia.

Existing auxiliary mechanism structures:

- Laboratory State (section of Kozani)
- Legal State Council (section of Kozani)
- Health / veterinary services Kozani Prefecture (mainly trade with Customs)

Diffuse the prefecture of Kozani services with direct complicity on customs procedures (of environmental management services, product safety certification services, the Ministry of Culture services)

- Audit Office (section of Kozani)
- Public Real Estate Service (section of Kozani)

CREATING NEW OPERATOR collection mechanism (the case of customs structures)

A. OFFICE CONSOLIDATION IN EXECUTION

Office of Judicial Procedure and Administrative Execution Kozani Prefecture

Consolidation of Judicial Offices of the individual services (Tax, Customs, Financial Crime), a powerful agency that will deal with:

- issues handling of infringements, smuggling and customs, tariff and other legislation,
- in tax matters and proceedings,
- in appeal matters.

ADVANTAGES NEW CREATION CHAMBER

Direct settlement of arrears through coercive enforcement measures against KEDE, which will be due:

- ✓ The creation of the new entity will have more executives will work best on level or knowledge exchange or direct deal with cases,
- ✓ At the level of D / Division, due to the installation of skilled and experienced staff, even magistrates.

✓ At the level of direct communication with ancillary services (PWN, Public Real Estate Agency), which will be helped by the parallel geographical change public structure, the economic geography of these services through the creation of the so-called Government Park (concentration of services in a block).

Logistics

Consolidation of the Offices of the individual services (Tax, Customs, and Financial Crime), in an office that addresses:

- o Administrative Issues
- o Economics
- o Fund
- o Issues Technical Support

ADVANTAGES NEW CREATION CHAMBER

- The concentration of the logistics of the new body can be supported by fewer people, compared with the existing staffing support, which will release human resources for the remaining peak Offices.
- Prompt and proper concentration of all kinds of statistical data, which so far achieved by stapling statistics of individual services, which makes the possibility of error (arrears have not yet been classified, precisely because and said data collation).

Information Office - counterfeit & Prosecution

Consolidation of the Offices of the individual services (Tax, Customs, and Financial Crime), in an office that addresses:

- o In Intelligence - online fraud - Mutual Assistance & Intellectual Property Rights Protection,
- o In Prevention Control and Suppression issues smuggling and other tax Acts.

ADVANTAGES NEW CREATION CHAMBER

- Creation of a powerful group or prosecution and control groups, where they coexist as tax and customs offenses,

- Strengthening of the Office of living material, which will come from the release of the remaining offices due to merger and consolidation,
- Integration of all modern forms and methods of fraud and tax evasion, the continuous seminary and practical training.

B. INTEGRATION BY MERGING like services

Conservation purely fiscal and customs procedures, through the merger: a) tax procedures / income, etc. VAT (Tax Law merger. Kozani and b) customs procedures / customs clearance, customs procedures, etc. (merger of the Customs Law. Kozani). Through a tight schedule and a detailed proposal will proceed with a merger of tax and customs procedures by creating tax offices and customs procedures and the abolition and merger of unnecessary and outdated parts.

Conservation in the capitals of Municipalities of Dealing Service Centers for Tax & Customs Issues (K.E.S), with few employees depending on the population distribution of areas where non-time-consuming daily operations will be processed or inform citizens on the path to be follow the tax and customs matters.

ADVANTAGES NEW CREATION CHAMBER

- Do not burden the state budget. Instead saving state resources or the concentration of the production process, either by reducing the cost of rents.
- Minimize to the number of recovery mechanisms, which would lead to better control of the central government, through the definition of specific objectives and the achievement of certain indicators Collection and audit proficiency.
- Rightly and promptly statistics, or recovered from central government, or by the European Union mechanisms.

The combination of vertical and horizontal restructuring of collection mechanisms Treasury achieves cost minimization (reducing rents, other operating costs) and an increase in production capacity, since the creation of strong Offices (with their appropriate staffing and their exclusive preoccupation with specific object) achieves results either directly (e.g. Arrears) or indirectly (tax evasion fight).

Spatial addressing plan Solon, could be addressed by assigning Stagnant Army areas, ensuring the appropriate building infrastructure, the necessary customs

precinct and potential portability and other services to the Government Finance Park.

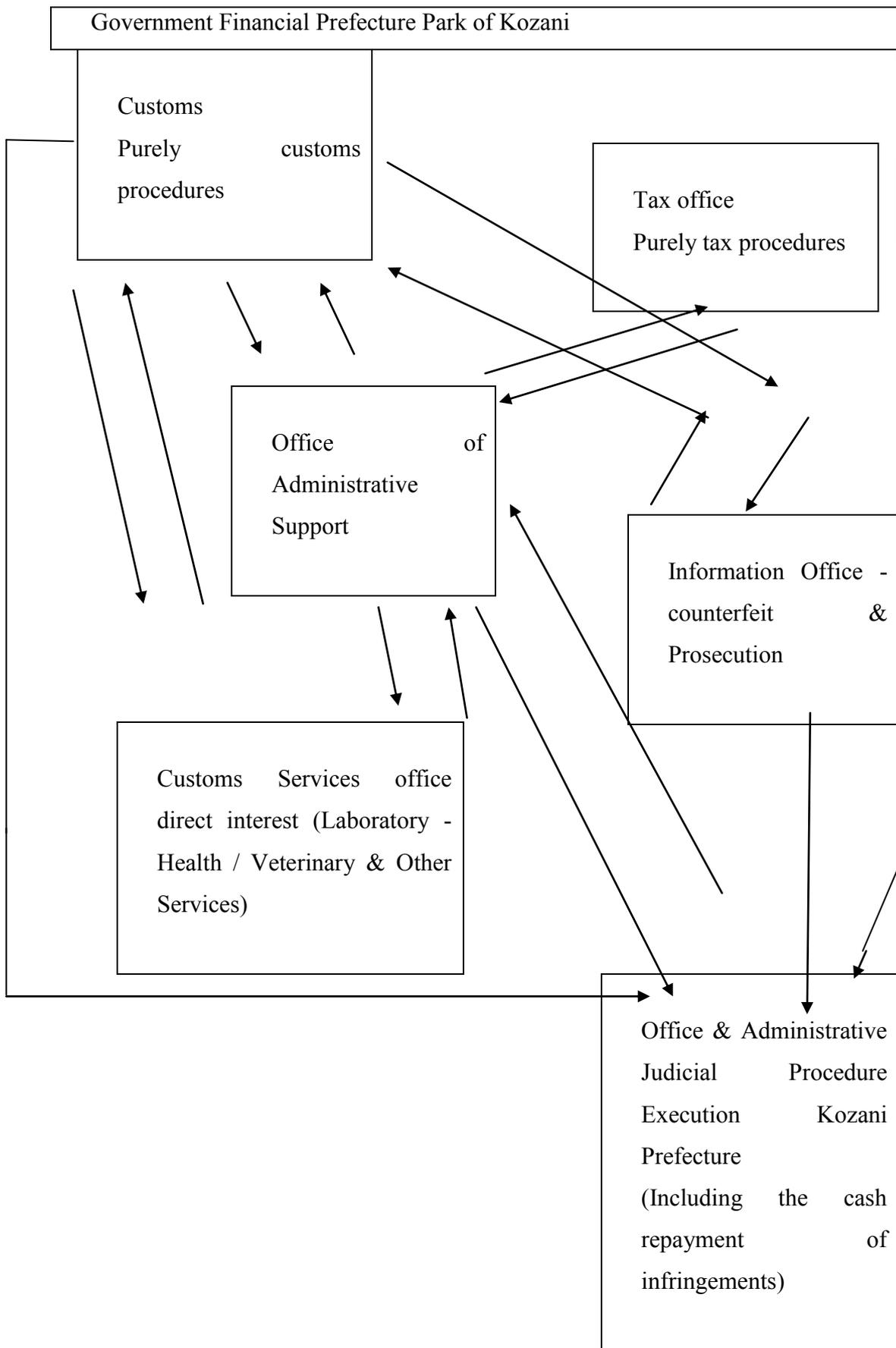


Figure 32. Medium term restructuring plan structures - Government Financial Prefecture Park of Kozani

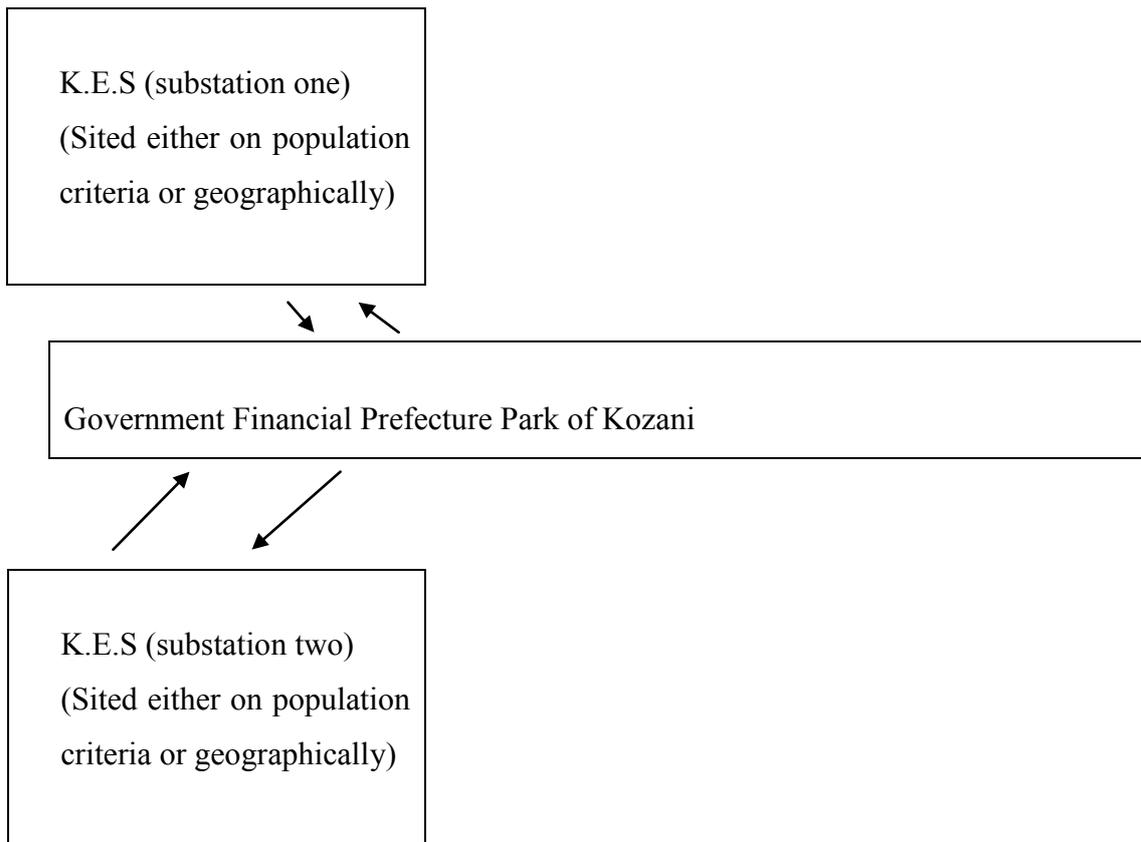


Figure 33. Economic geography enforcement procedures at the prefectural level

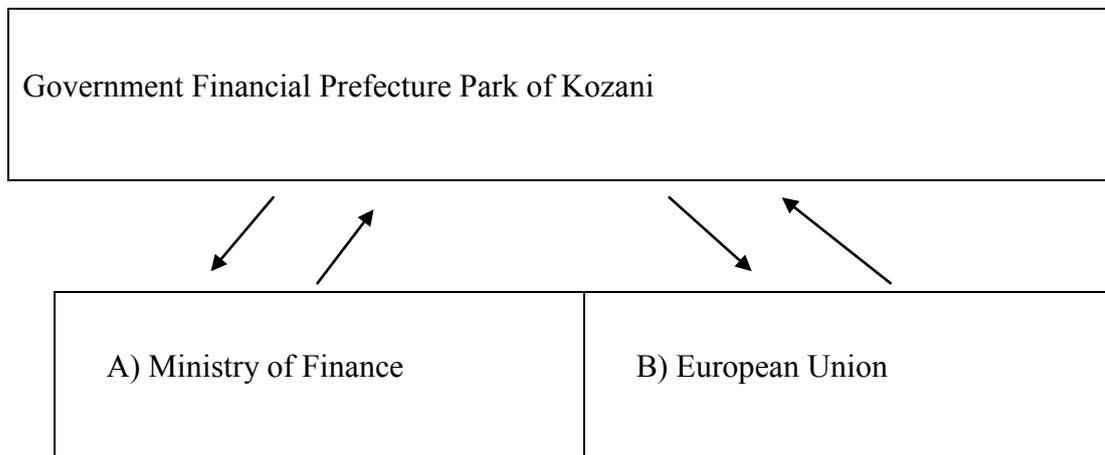


Figure 34. Government park connecting with central agencies

Government Financial Prefecture of Kozani

- ✓ Siting (taking into account both the population element / usually prefecture capitals could constitute a reliable criterion for selection, as well as direct access to major roads and other axes)
- ✓ Appropriate design transfer tax and customs departments in interest in setting up new structures (the purpose is not the deregulation of existing structures but their optimization)
- ✓ Find funds for the implementation of this design (a) logistical equipment, either by transfer of existing or new where required b) manpower, the main source of redistribution of existing or hiring new resources where necessary), c) activation of existing staff the public sector in the implementation of the above project assistance (a) mechanical, b) staff with IT knowledge)
- ✓ Implementation of the project,
- ✓ Measurement of action results (comparable data with existing structures of Kozani)

7.3 Internal environment analysis

It concerns changes in the internal structure, organization and operation of the customs structures, changes requiring change management philosophy, to better functioning of the customs structures, based on modern managerial tools, in order to modernize them in order to achieve both the collective role as the social role that incorporates a customs work.

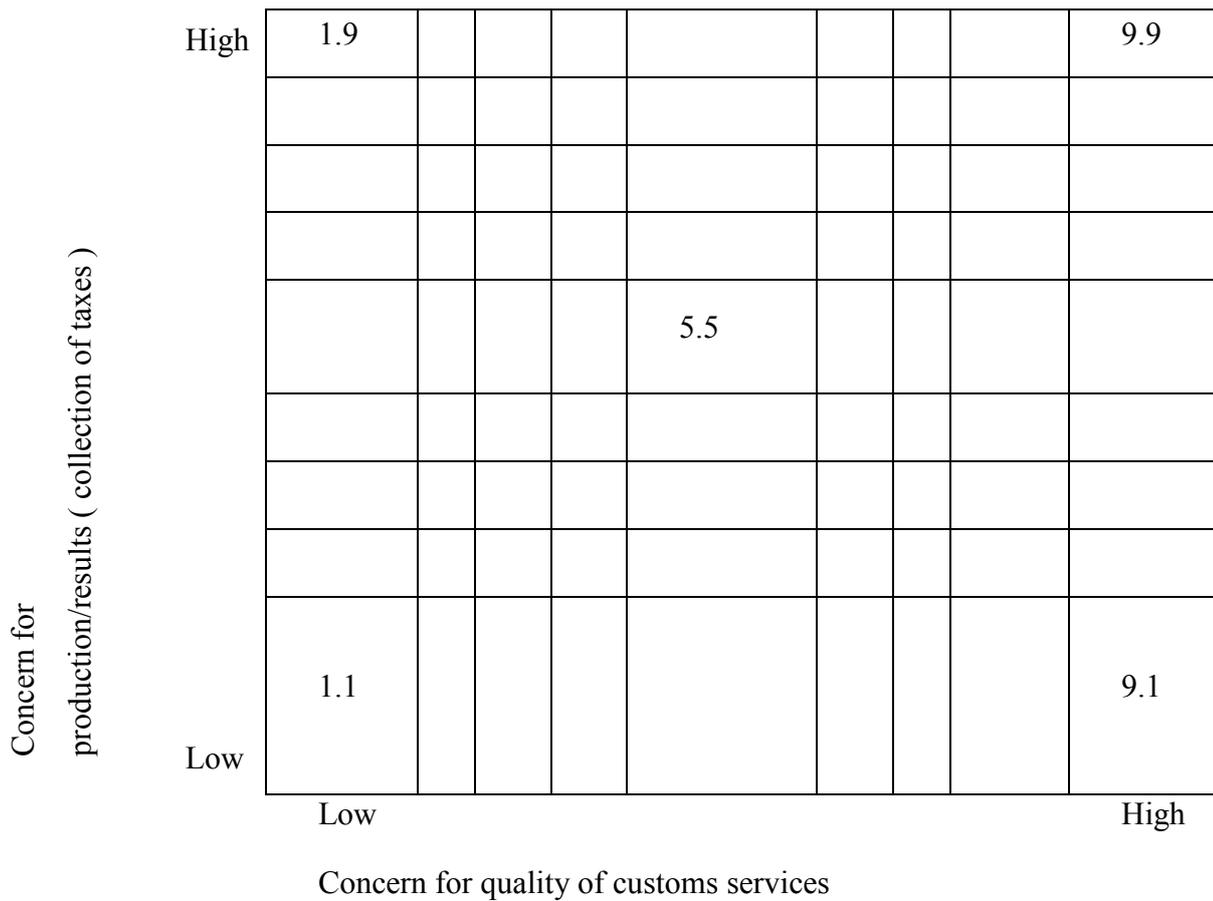


Figure 35. Managerial Grid for customs services

1.1 **The minimum effort to get work done or low level of customs administration**: both a) tax collection level and b) at the provider level of customs procedures.

At this management level the customs leaderships have minimal concern for quality and production. Their priority is to fly under the radar while they content to seek solutions that won't bring any negative focus to the existing status. Preserving their employment, position as well as their seniority is what drives their elusive and evading behaviors.

In short, the indifferent leaders are ineffective and are sorely lacking in any of the traits that can be attributed to successful and effective leaders. It is the famous Greek phenomenon, a kind of task organization, where everything is left to chance. In this kind of organization, there is a danger for import or export of items with

relative or absolute ban and there is an increased chance of paralysis of the receivable arm of the customs service. Such customs structures come from the old, when the human resource comes from the political establishment with the mentality of the "misconceived public servant".

1.9 The variations at this level, designed for a dry and thankless role of a collection of more and more taxes, through a purely collection rationality mainly of fines and increased volume of customs offenses.

Emphasis is given to the standardized and stereotyped image of customs as another arm of public revenues.

This leadership focuses all of its attention to collection-related matters and very little towards the needs of its quality of customs services. This leadership will direct and dominate while holding the belief that efficiency can only be achieved through rigid disciplines especially those that don't require human interaction.

9.1 High level of customs services, the "import refusal" tends to the maximum by the change of the supplied management, for example the creation of quality circles regarding the offered customs services.

Each customs procedure, especially in the export-import level thoroughly controlled both through the prism of the national legislation, but mainly through the labyrinthine and bureaucratic Community law (the read, integration and implementation of which is a key quality feature of the provided customs process).

These leaders are making the assumption that their staff will yield maximum results as they are likely to be self-motivated when they are lead in such environment. The productivity of the group, however, can suffer from the lack of attention to tasks.

Such an organizational form for the customs standards seems as unrealistic, since the customs structure by definition has an important level of task and even the Greek structure, which includes human resource and especially the leading echelons there are a strong adherence to the applicable task.

5.5 Middle of the road. Adequate organizational performance is possible through balancing the necessity to get a work out while maintaining quality of customs services at a satisfactory level.

Such an organizational form for the customs standards seems as realistic, since as we have mentioned the customs structure by definition has an important level of the task and the maintaining of an adequate level of quality is a feasible target.

9.9 The ideal form of organization where the administration implements a revolutionary change in the structure and philosophy, which tries to maintain the high level of the offered procedures with a high level of collectability, through the creation of linking pins and quality circles both at the level of receivables arms of the customs structure as and the qualitative arm.

Quality circles: volunteer group composed of members who meet to talk about workplace and service improvements and make presentations to their management with their ideas. A quality circle is nothing but a small group of employees who come together to discuss with the management issues related to either quality control or improvement in production methods (Mihiotis, 2005).

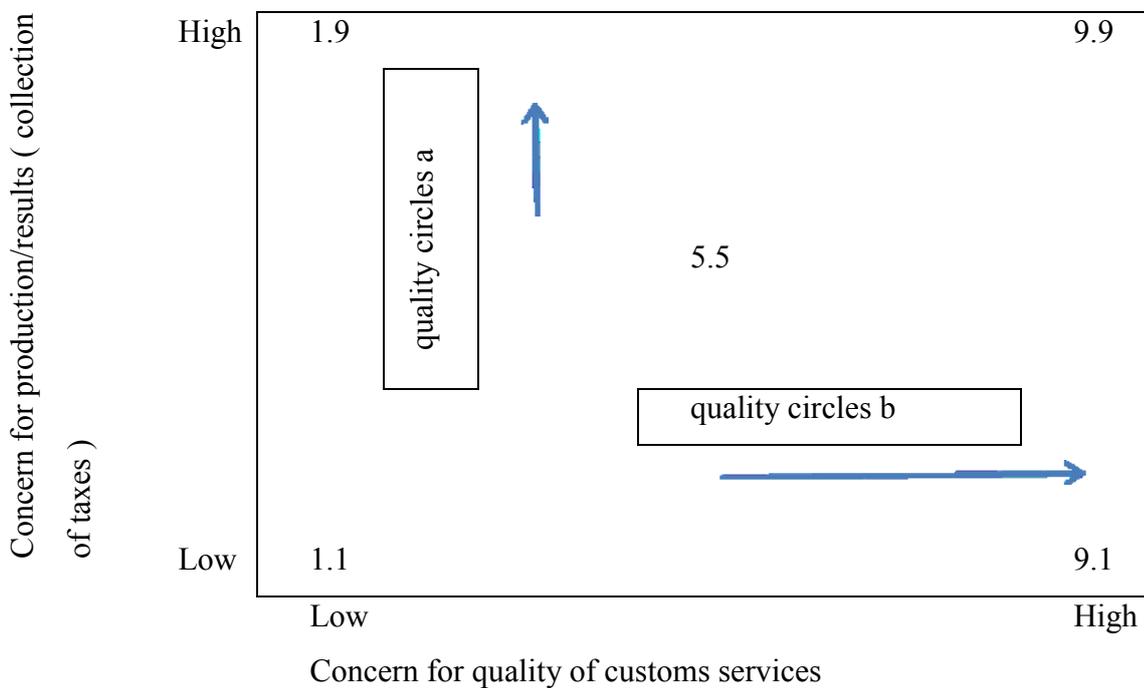


Figure 36. Quality circles in the managerial grid of the customs services

Quality circles (a):

1. Auditor with experience in the management of the justice department.
2. Legal support to avoid irregularity or invalidity of the administrative act.

Quality circles (b):

1. Auditor with experience in the management of customs procedures.
2. New or relevant experience officer for checking the applicable legislation.

Quality circles (a & b):

Merger of the two quality circles because of the limited human resources:

1. Auditor with experience in the management of the justice department.
2. Auditor with experience in the management of customs procedures.

Daily morning discussion with the heads of customs departments in resolving difficult customs procedures, customs procedures that do not require an immediate time response, and the problems arising in the day and require particular, because of their nature, address (mainly imports and less exports themes).

Quality circles a (task)... special operations team... or "Chuck Norris team":

- Case file creation with the preliminary work needed for establishing a customs infringement protocol (step 1).

The kind of work: high task, low quality oriented.

But preparatory activities leading to the smuggling circuit discovery (*Kind of work: low task, high quality oriented*) (step 1.1).

- Exploitation of available information, including the customs service is a living organism that comes every day with a lot of information (filtering and evaluation of each information),
- Activation of this part for establishing a customs infringement protocol without formal and legal defects, due to the severity of the delinquency,
- Attributable customs operations plans mainly to trafficking issues (presenting the most numerous techniques training difficulties) (step 2).

The kind of work: high task, low quality oriented.

- Identification plans of duties and taxes by type of contraband: a) energy products b) alcoholic beverages c) tobacco products (step 3).

The kind of work: high task, low quality oriented.

- File documentation with all the recovery liabilities measures in accordance with applicable national legislation. Particular difficulty concerns the judicial recovery measures and measures leading to movable or immovable property seizures (step 4).

The kind of work: high task, middle quality oriented.

- Schedule escalation of recovery measures depending on the amount of debt and type of delinquency (step 5).

Kind of work: middle task, middle quality oriented.

- Telephone conversations with debtors, so in real time to give seminars addressing lessons of recalcitrant debtors, so as to overcome fears and anxieties caused by a threatening and uncooperative participant (step 6).

The kind of work: low task, high quality oriented.

- Providing instructions from central government to deal with ambiguous situations (formulation of the required instructions) (step 7) .

The kind of work: low task, high quality oriented.

- Interventions of the central government for the improvement of the existing computer system or creating new platforms that facilitate and accelerate the work of judicial recovery sections (step 8).

- **The kind of work: low task, high quality oriented.**

✓ For example: the creation of an electronic database, which will be recorded in the first instance the third party claims to the State (e.g. Unpaid invoices third in municipalities, and other legal public entities) so that at any time we as a Collection mechanism to proceed directly to foreclosure in favor of a third, in a mutual offsetting requirements. That effort will have real meaning, without trying to find out, unsuccessfully, which entity of the broader public; it has a debt to a supplier that is also our debtor.

Initially, it could be registered on a website, by the legal Entities, the requirements, e.g. the VAT number of transaction makers, where the State Collection mechanisms (Tax and Customs), with a touch of the computer to identify the direct source of mutual offsetting. A process, simple in composition and quick of setting up the database, which would increase the government revenue and will immediately reduce its obligations to third parties.

- ✓ Intensive seminars of customs officials on actual collection process conditions (seizures, auctions), so that employees have real action data, so it is really rather seminars able to make their own (this is the end-goal) all of collective implementation procedures.
- ✓ Direct real electronic connection of the various services of the State, Collection mechanisms (tax collectors and customs authorities) with the Government of property register stamping Authorities (Land Registry and land registers).
- ✓ Corrective actions to optimize existing elementary integration methods (existing information procedures of customs authorities on the fax system / fax), while offering a basis for informing all customs authorities in the auctions and the possibility to give notice of the State, however, are so bureaucratic which weaken the entire project (could based central combination customs authorities be informed electronically for borrowers of their territorial jurisdiction).
- ✓ Create immediate strong public legal service (either by hiring qualified staff or by restructuring existing services or by external partners, or active of the State Ombudsman participation of the Office) in order to close cooperation with the Collection of the State mechanisms (tax collectors and customs authorities) to immediately liquidate the misty invoiced and uncollected arrears. A strong public and flexible legal service, either at central or at regional or departmental level, which will directly evaluate each case debt due (tracking assets, aiding or realization implementing recovery measures procedures) and in cooperation with the public by collecting authorities shall characterize the degree collectability of receivables, will greatly help in the cleanup of uncollected overdue debts (claims directly received or not collected).
- Interventions of the central government for the improvement of the existing legislation for reasons of simplification, proper allocation of customs offenses, grammatical or interpretative corrections, integrating of Community legislation (step 9).

The kind of work: low task, the highest quality oriented.

Table 9. Low task, the highest quality oriented

	Low	Middle	high
Step 1	Quality		task
Step 2	Quality		task
Step 3	Quality		task
Step 4		Quality	task
Step 5		quality and task	
Step 6	task		quality
Step 7	task		quality
Step 8	task		quality
Step 9	task		quality

Quality circles b (quality)... special operations team... or ‘‘ Chuck Norris team ‘‘:

➤ integration of the simple everyday customs procedures throughout the customs staff (de-jobbing)

A multitude of customs procedures, now through the existing bureaucratic structure, occupies a vital human resource, taking into account the limited number of customs officials, can be handled with little on education from all customs officials in order to have a constant flow of daily customs reality but mainly to release critical human resource for peak customs procedures.

Escalation of customs operations (programmed customs operations or ‘‘operations that can be made by a child’)

- a) Secretarial support (protocolling documents),
- b) Simple customs work incorporating high task work: a) cargo manifests status, b) transit status, c) Cash management (especially now that it has been introduced the electronic transaction system), d) temporary admission status.

The main concern is the division of work based on modern managerial standards and the better utilization of human resource.

The kind of work: high task, relatively low quality oriented.

➤ helping mobile prosecution team by filtering the respective legislation, by type of control and design the inspection forms for each type of check,

The main concern is the creation of a modern prosecution task

The kind of work: low task, middle quality oriented.

➤ aiding the remaining parts of the customs structure which exhibiting strong organization task, such as:

a) Parts that are responsible for the suspensive customs procedure and require multiple follow-up work (decompression section of suspensive arrangements) or,

b) Those parts which have increased charging at specific intervals (classic case of customs operations is two months (November – December) of each year where is distillation of grapes carried by small producers (decompression of the department of excise taxes).

The main concern is the decompression.

The kind of work: low task, middle quality oriented.

➤ solving problems with customs clearance issues (monitoring implementation of the national but mainly of the Community legislation).

The customs control operations have an important peculiarity not found in the rest of the public sector. Specifically, the Customs inspector in the exercise of his duties, namely the customs import and export procedures, it receives not only the existing Customs legislative framework, but of all the national and Community legislation embodying the goods for customs clearance, which must also be an agronomist and a veterinarian and environmentalist and chemist and safety engineer and archaeologist and so on.

As we understand such inflationary powers in a single individual creates de facto irregularities in the implementation of customs, formalities can range from harmless to serious contraventions of customs legislation.

...the filtering of existing legislation and to provide rationalized information to the control mechanisms...

The kind of work: low task, high quality oriented.

An electronic customs platform, which will certify the existence of quality circles per customs structure, i.e. a national registry executive customs officials, who can immediately hasten the other customs structures to resolve customs procedures, in a direct and effective manner (just in time).

A big thorn customs and not only public authorities are lengthy discovery process of the right people to resolve problems that arise daily, which leads specifically for customs operations, lost valuable man hours and irregularities in the performance of their duties.

This electronic platform, it may even be upgraded by creating folders by type of customs work, work that carries the seal of the certified (quality circles) Customs Controller.

Thereby achieved the dissemination of valuable information, without burdening the state budget, helping to create a nationwide network of Customs quality circles that will lead to the optimization of the role of customs service.

Interventions of quality circles both at national level (by application of national legislation / national process controls) and EU (in application of Community legislation / Community process controls, in order to harmonize with European standards (safety-hygiene environment)), to realize the most basic managerial tool harmonized at Community level, the integrated tariff of the European union with statistical nomenclature of goods for the introduction of additional control codes, correcting existing or abolishing anachronistic, and the integration or breaking the codified nomenclature of goods in order to optimize come at Community level customs structures, thus ensuring the EU INTERESTS (collective and social).

Combination and implementation of customs managerial tool:

...the main concern is the transparency and predictability of customs processes...

➤ **Transparency and predictability**

Transparency and predictability of regulations and procedures at borders are widely recognized as an essential element of trade facilitation.

Transparency and predictability are the starting point for ensuring the efficiency and, ultimately, the stability of a rules-based environment for goods crossing the border (WCO, 2016).



Figure 37. Transparency and predictability

Classification of certificates according the existing legislative framework

- **Basic categories of quality control**

Low class of quality control

- phytosanitary - veterinary checks (health validations),
- Quality checks products,

Middle class of quality control

- environmental controls (ozone layer, fluorinated greenhouse gases, waste),
- Tests for conformity and product safety,
- controls for hazardous chemicals,

High class of quality control

- Paint checks are mainly linked to the application of Community law (controls of torture, catch, cultural, dual-use products etc.).

Especially,

- classification of mobile products by type of control (phytosanitary, chemical, product safety) by the creation of the standard necessary procedures,
- use of the existing file, kept in customs structure,
- use of modern technology (internet) for direct access to the required information,
- use of European customs and non-customs structures - fora for data mining (Interpol, eutwix etc.),
- finding the right paint human resource for quick and accurate information (creating the directory with specialized staff by control type and frequent telephone contact for a daily update of existing legislation).

Combination and implementation of customs managerial tool:

...the main concern is the harmonization of the safety framework of customs standards...

➤ **SAFE FRAMEWORK OF STANDARDS**

At the June 2005 World Customs Organization Council Sessions in Brussels, WCO Members adopted the SAFE Framework of Standards to Secure and Facilitate Global Trade.

This unique international instrument ushered in modern supply chain security standards and heralded the beginning of a new approach to the end-to-end

management of goods moving across borders while recognizing the significance of a closer partnership between Customs and business (WCO, 2015).

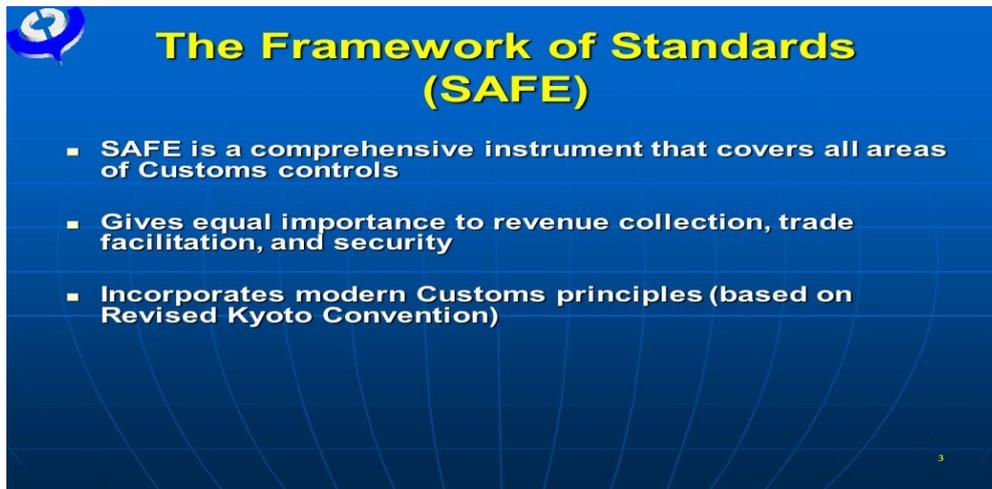


Figure 38. Framework of standards (Source: wcoomd.org)

Objectives and Principles of the SAFE Framework

- Establish standards that provide supply chain security and facilitate certainty and predictability at global level
- Enhance the role, functions and capabilities of Customs to become more supply chain security focused in addition to traditional revenue protection role.
- Strengthen co-operation between Customs administrations to improve their capability to detect high-risk consignments.
- Promote the seamless movement of goods through secure international trade supply chains (“Green Lanes”).

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Figure 39. Objectives and Principles of the SAFE Framework (Source: wcoomd.org)

- **Special categories of quality control**

- A. Product class quality controls*

➤ Product controls based on the geographical location of the customs structure (for example, the customs structure of Kastoria experts in trading furs and restrictions - prohibitions are consistent with these goods - application of CITES), Especially,

- digitilization of existing export and import operations (a roadmap for companies operating in both the export and the import sector and located in the territorial jurisdiction of the customs structure),
- direct cooperation with business structures for active assistance of their work (providing the required customs procedures and documents, information on the requirements of the third country, information on the required controls, etc.),

B. Geographical – third country class quality controls

- Product inspections in the third country where the customs formalities (exports and imports) are realized,

- **Other categories of quality control**

- Checks on the assessment of product value to ensure the Greek and Community revenue,
- the classic car customs clearance work.
- legislative measures for the optimization of customs control and complementing the existing computerized frame (corrections in the tariff in order to incorporate all of the national and Community law).

Especially,

- import codes per product type to the existing tariff of the European Community to ensure the checks needed for mobile products,
- upgrade of a national risk analysis system based on European standards,
- Simplification of customs export formalities for assisting the export European trade.

The kind of work: low task, the highest quality oriented.

➤ First step (finding the frequency of the customs formalities)

customs formalities					
health validations Quality checks products environmental controls (ozone layer, fluorinated greenhouse gases, waste) Tests for conformity and product safety controls for hazardous chemicals torture, catch, cultural, dual-use products etc) Paint checks are mainly linked to the application of Community law (controls of	Other categories of quality control	Likelihood	daily<Likely< weekly (3)		
	Geographical – third country class quality controls		weekly<Unlikely <monthly (2)		
	Product class quality controls		Highly unlikely> monthly (1)		
	controls for hazardous chemicals				
	Tests for conformity and product safety				
	environmental controls (ozone layer, fluorinated greenhouse gases, waste)				
	Quality checks products				
	health validations				

Table 10. Risk assessment-1

➤ **Second step (finding the degree of the quality control)**

customs formalities			
		quality of control	impact
Other categories of quality control			Minor (1)
Geographical – third country class quality controls			Moderate (2)
Product class quality controls			Moderate (2)
Paint checks are mainly linked to the application of Community law (controls of torture, catch, cultural, dual-use products etc)			Major (3)
controls for hazardous chemicals			Moderate (2)
Tests for conformity and product safety			Moderate (2)
environmental controls (ozone layer, fluorinated greenhouse gases, waste)			Moderate (2)
Quality checks products			Minor (1)
health validations			Minor (1)

Table 11. Risk assessment-2

➤ **Third step (finding the risk)**

customs formalities			
Other categories of quality control			High risk (6)
Geographical – third country class quality controls			High risk (6)
Product class quality controls			High risk (6)
Paint checks are mainly linked to the application of Community law (controls of torture, catch, cultural, dual-use products etc)	Low risk (3)		
controls for hazardous chemicals		Medium risk (4)	
Tests for conformity and product safety		Medium risk (4)	
environmental controls (ozone layer, fluorinated greenhouse gases, waste)		Medium risk (4)	
Quality checks products	Low risk (3)		
health validations	Low risk (3)		

Table 12. Risk Assessment, risk = likelihood X impact

This analysis is based on my personal experience as Controller of Customs Kastoria, having daily friction with the types of controls and their incidence. This does not mean that there are no other (limited of course) Customs control categories related to the originality of each customs structure.

The risk rating (high, medium or low) indicates the level of response required to be taken when designing the action plan.

Low (acceptable risk): Continue, but review periodically to ensure controls remain effective,

Medium (acceptable risk): Continue, but implement additional reasonably practicable controls where possible and monitor regularly,

High risk (unacceptable risk): Identify new controls. The activity must not proceed until the risks are reduced to a low or medium level.

Extreme (unacceptable risk): stop the activity.

Medium (acceptable risk)

If the Rating Action Band is greater than the low risk, then the customs authorities should review the existing Safety/Control Measures and add whatever Additional Control Measures may be necessary to bring the risk back to a Low Risk (intervention of quality circles). If the customs supervisor identifies any hazard which, after applying any applicable control measures, is still rated as Medium, then he should speak to a professional health, safety or environmental advisor.

High (unacceptable risk)

Under no circumstances should the customs authorities continue operations that have a high risk rating without speaking to a professional advisor Risk (intervention of quality circles) with a view to re-examining the hazard, the system of work in operation, the training and protection of customs processes and the information to be provided to them.

Extreme risk (unacceptable risk)

The customs case is on the absolute authority of the quality circle.

Similarly, the creation of an internal national customs network where it is filtered each time the respective customs procedure by product code, will lead to the dissemination of specialized knowledge and facilitate customs inspectors work over the Greek territory.

Meanwhile, the standardization of customs work (the work is coordinated by the imposition of standards to guide the doing of the work itself- work orders, rules, regulations, etc.) will minimize the clearance time, in those cases where there are periodicity customs operations, freeing up valuable time from their control mechanisms to target and reach new customs controls (the range of control is so great that it covers the range of mobile products).

Quality customs process Customs work modeling		legislative measures for optimization of customs control and complementing the existing computerized frame (corrections in the tariff in order to incorporate all of the national and Community law).		High level
		solving problems with customs clearance issues (monitoring implementation of the national but mainly of the Community legislation)		
		aiding the remaining parts of the customs structure which exhibiting strong organization task		Middle level
		helping mobile prosecution team by filtering the respective legislation, by type of control and design the inspection forms for each type of check,		
	integration of the simple everyday customs procedures throughout the customs staff (... dejobbing...)		Low level	

Figure 40. Managerial pyramid for the quality customs process

The modernization of customs administration requires fundamental changes in both the environment within which the customs administration works and the way in which it undertakes its activities. Change is required in four key areas:

- establishing coherent trade policies and clear supporting legislation,
- adopting modern, simple procedures,
- shifting to substantial reliance on self-assessment by taxpayers, supported by movement from physical to post-release controls,

- ensuring incentive and organizational structures conducive to integrity and effectiveness in customs administration (Keen, 2003).

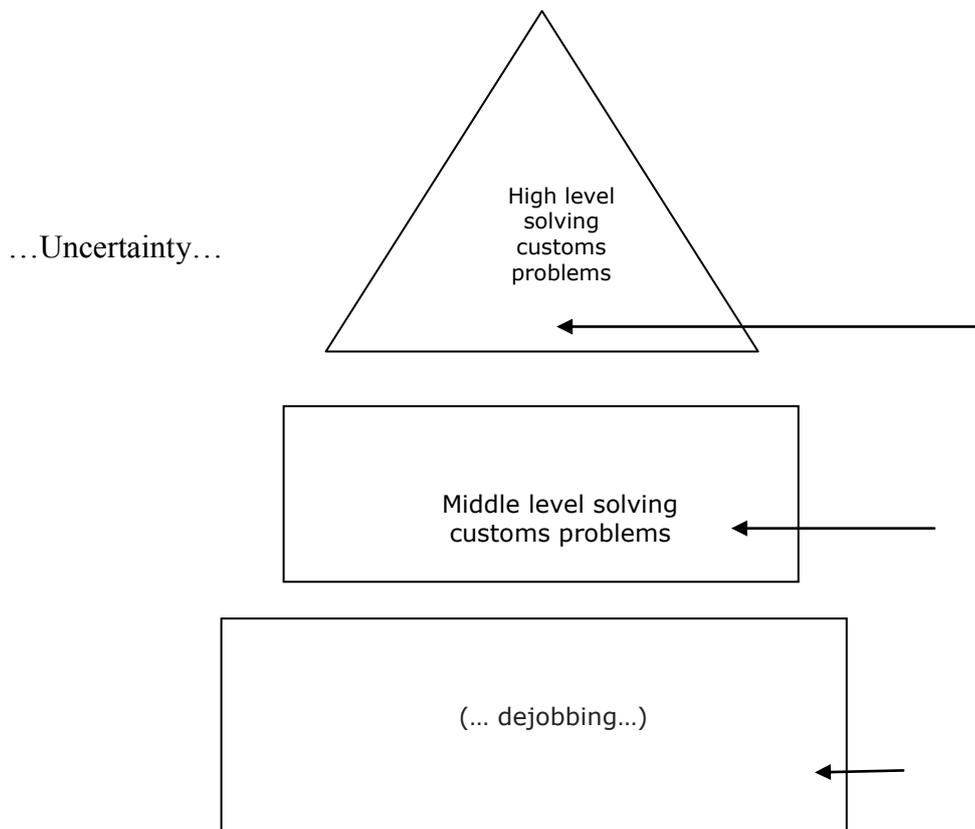


Figure 41. Hierarchy of dealing with risks

<<...*Quality circles at each level need to be equipped with appropriate skills which will allow them to manage risk effectively and the organization as a whole needs assurance that risk management is being implemented in an appropriate way at each level...*>>.

The management of risks at the three escalated levels needs to be integrated so that the levels of activity support each other. In this way the risk management strategy of the organization will be led from the top and will become embedded in the normal working routines and activities of the organization. All staff should be aware of the relevance of risk to the achievement of their objectives.

The Stakeholder analysis:

A *Stakeholder analysis* can be used to identify the various external and internal parties that have an interest in the organization. More importantly, this analysis

makes clear the importance of each stakeholder, its specific interests or demands and its particular relationship and communication channels with the organization.

For a Customs administration (as for all other non-profit organizations) the question, which results give the organization the right of existence, is more complicated. It is dependent on politics, governments, national and (indirectly) international legislation and agreements. The force field that is made up by these diverse stakeholders is extremely complex. The stakeholder analysis provides an excellent instrument to identify the relevant stakeholders and clarify the forces that they exert upon (and the results they demand from) the Customs administration.

Table 13. The Stakeholder analysis

Level of interest		
	Low	High
Power Low	A: minimal effort : (de – jobbing)	B: Keep informed (a potential pool for the creation of quality circle)
Power High	C: Keep satisfied (it concerns mainly staff of great age and no special education, without interest about the customs formalities. The encouraging is the fact that this category is decreasing).	D: Quality circle

A, B, C, D: stakeholder group (categorization of the customs human resource).

Stakeholder mapping identifies stakeholders' expectations and power and helps establish priorities.

It involves making judgments on two issues:

› How keen each stakeholder group is to impress its expectations on the organization's choice of strategy,

› Whether they have the means to do so (do they have the power to force a strategy in a particular or certain direction).

Table 14. The new index after the implementation of managerial tools

department	Task orientation	Quality orientation	Implementation of managerial customs tools
CHIEF OF CUSTOMS	High	High	Quality circle (internal process of qualitative mobility)
A. HEAD OF DEPARTMENT LOGISTICS AND JUDICIAL	...below analytical explanation...	...below analytical explanation ...	-
A1. SECTION LOGISTICS & JUDICIAL	High	High	Quality circle (internal process of qualitative mobility)
A1A. OFFICE OF JUDICIAL PROCEDURE - ADMINISTRATIVE IMPLEMENTATION	High	Middle	Quality circle (internal process of qualitative mobility) / special cases
A1B. OFFICE OF ADMINISTRATIVE AFFAIRS - FINANCIAL ISSUES - FILE DOCUMENTS - TECHNICAL MANAGEMENT	High	Low	de – jobbing (internal process of mobility)

A1C. PROSECUTION OFFICE - falsified - CONTROL TRAVELLERS	High	High	Quality circle (internal process of qualitative mobility)
A1D. OFFICE FUND	High	Low	de – jobbing (internal process of mobility)
B. HEAD OF DEPARTMENT PROCEDURES & EXCISE	...below analytical explanation...	...below analytical explanation ...	-
B1. SECTION PROCEDURES & EXCISE	High	High	Quality circle (internal process of qualitative mobility)
B1A. OFFICE EXPORT	High	Low	de – jobbing (internal process of mobility)
B1B. OFFICE OF INWARD PROCESSING, AND REINTRODUCING PROCESSING UNDER CUSTOMS CONTROL (suspension arrangements)	High	Low	de – jobbing (internal process of mobility)
B1C. OFFICE CONTROL - Pre -	High	High	Quality circle (internal process

post-control - EX POST CHECKS			of qualitative mobility)
B1D. OFFICE IMPORT - SAVINGS - DEFECTS	High	High	Quality circle (internal process of qualitative mobility)
B1E. EXCISE OFFICE - AITHYLIKIS ALCOHOL AND ALCOHOLIC BEVERAGES - TAXATION OF VEHICLES	High	Middle	Quality circle (internal process of qualitative mobility) / special cases
B1F. OFFICE manifests - COMMUNITY DIAMETAKOMISIS - MANAGEMENT. WAREHOUSE - Unclaimed	High	Low	de – jobbing (internal process of mobility)

Internal process of mobility (knowledge management):

Quantitative mobility

➤ De – jobbing: designing jobs around the concepts of task specialization, skill simplification and repetition (according the mechanistic approach: is the identification of the simplest way to structure work that maximizes efficiency).

Combination and implementation of customs managerial tool:

...the main concern is the reduction of required customs released time...

➤ **THE TIME REQUIRED FOR THE RELEASE OF GOODS**

The WCO Time Release Study (TRS) is a unique tool and method for measuring the actual performance of Customs activities as they directly relate to trade facilitation at the border (WCO 2011).

The time required to release goods has also increasingly become the measure by which the international trading community assesses the effectiveness of customs clearance processes (WCO, 2014).



Figure 42. Time to Release Goods

Qualitative mobility

➤ Quality circle: designing jobs around the concepts of quality specialization, skill variation and complexity. The final purpose of the quality circles is the job re-designation to the direction of principles of de-jobbing.

Combination and implementation of customs managerial tool:

...the main concern is the harmonization of the required customs processes...

➤ **Voluntary Compliance Framework (VCF)**

The Voluntary Disclosure Programs give clients a chance to correct inaccurate or incomplete information or to disclose information that clients have not reported

during previous dealings with Customs authorities, without penalties in the appropriate circumstances (WCO 2014).

The Voluntary Compliance Framework will help traders comply voluntarily and correctly with Customs law, regulations or requirements (WCO 2014).

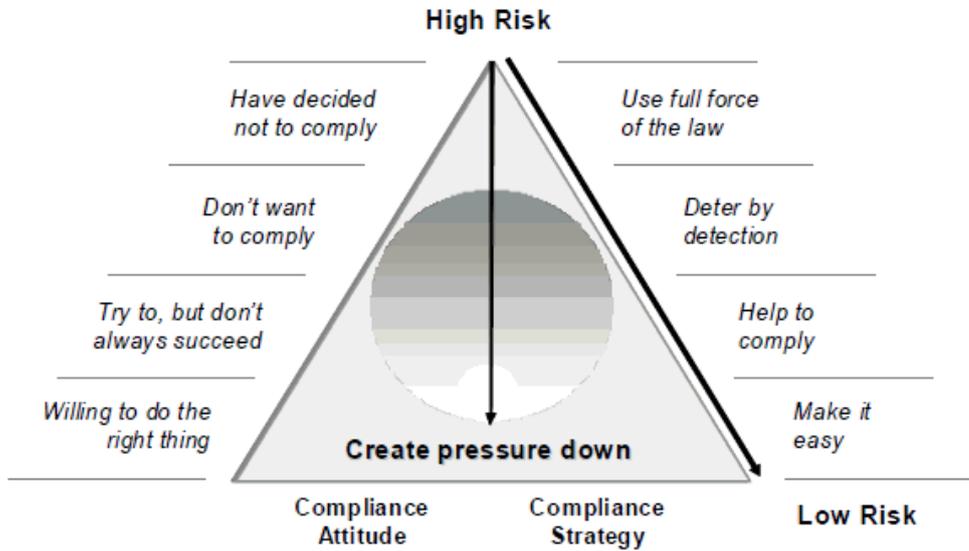


Figure 43. Voluntary Compliance Framework-1 (Source: igt.gov.au)

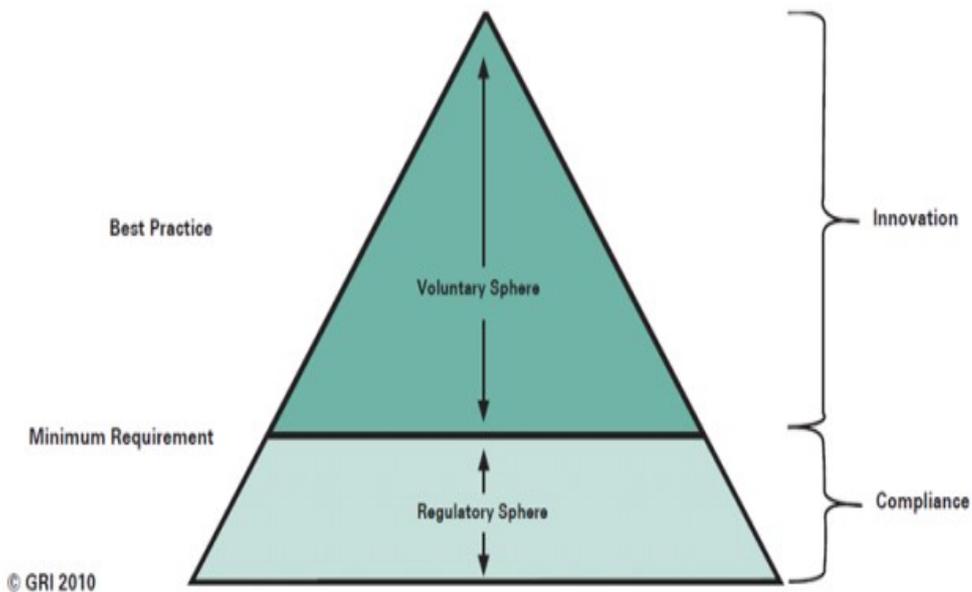


Figure 44. Voluntary Compliance Framework-2 (Source: blogs.accaglobal.com)

External process of mobility:

By the way this, is achieved without cost perspective, the desired goal of mobility with tangible results, namely mobility quality circle various customs structures, resulting in the diffusion of quality in all customs structures, i.e. the creation of an internal network of certified customs inspectors that will touch concrete, which require special difficulty, customs procedures.

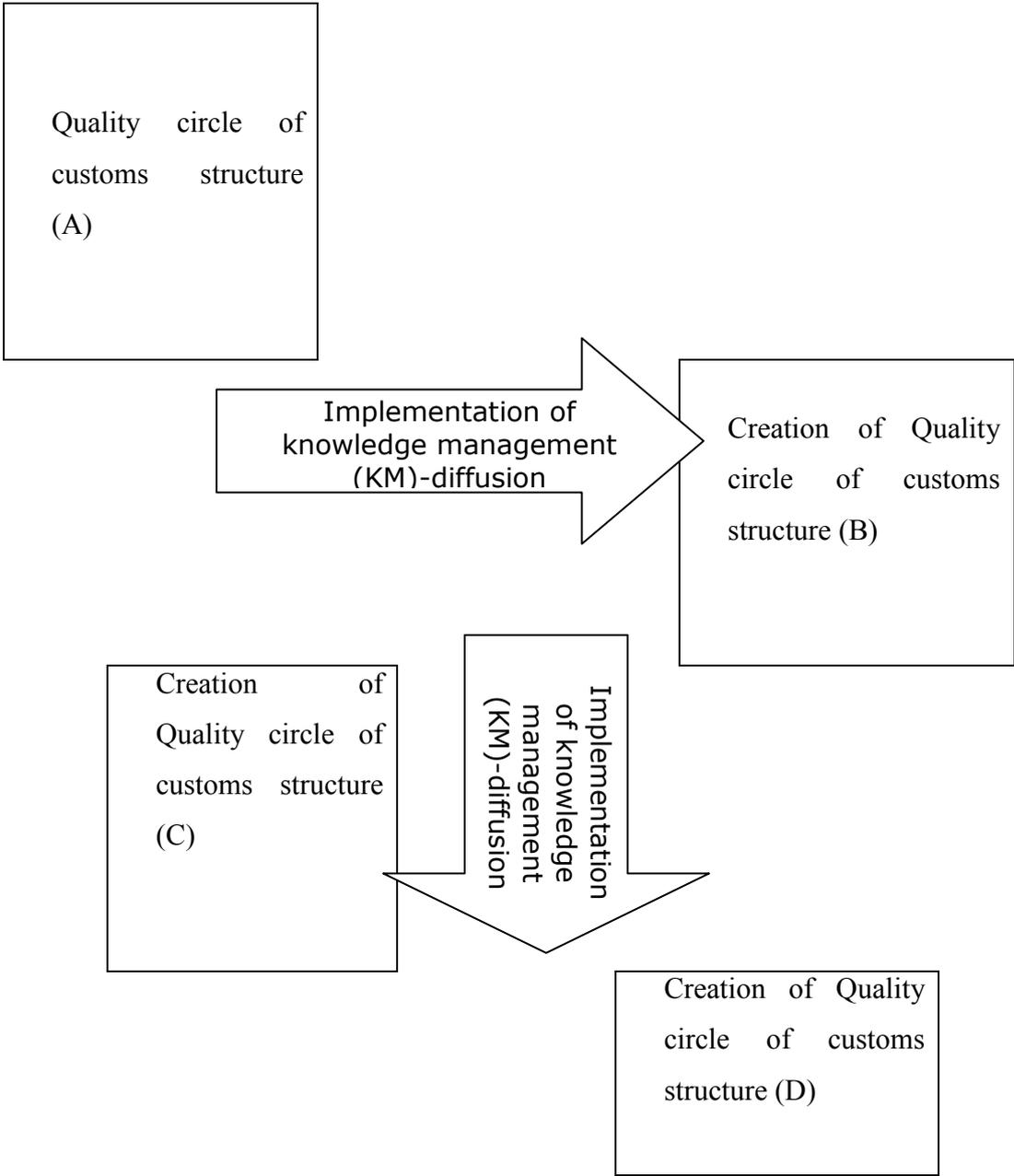


Figure 45. Mobility process

KM: Knowledge management was initially defined as the process of applying a systematic approach to the capture, structuring, management, and dissemination of

knowledge throughout an organization to work faster, reuse best practices, and reduce costly rework from project to project (Nonaka and Takeuchi, 1995). As such, KM is perhaps best categorized as a science of complexity (Kimiz Dalkir, 2005).

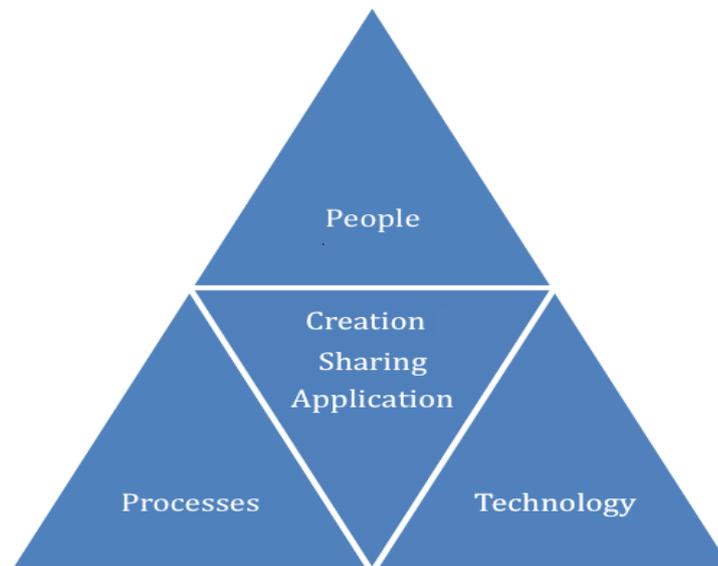


Figure 46. Knowledge Management in customs Organizations (Source: wcoomd.org)

Critical success factors affecting knowledge management readiness were extracted from literature reviews (Davenport & Prusak 1998, Wang et al 2007, Robbins,):

- Knowledge sharing - among employees in an organization is widely regarded as a crucial component in business (Davenport and Prusak, 1998, Wang et al. 2007) and is important for enhancing the competitive advantage of an organization. Knowledge *creation* refers to the ability to develop novel and useful ideas and solutions. Knowledge *sharing* (or diffusion (Birkinshaw & Sheenan 2002) refers to the process through which one unit is affected by the experience of another (Willem & Buelens, 2007),
- Organizational culture - a knowledge supporting culture is one of the most important conditions to ensure efficient knowledge flow among organizational members employees' (Davenport and Prusak, 1998),
- Organizational structure - is defined as the ways **in which tasks are formally segregated, classified and coordinated** (Robbins, 1996),

- *Technology infrastructure* - is considered as an essential enabler in the knowledge-based economy. Such infrastructure plays a vital role in the knowledge management system of an organization. To create and use new knowledge, the sharing of the existing knowledge needs to be facilitated by incorporating various technological platforms (Bučková, 2015). Knowledge *application* means employing of it (Bhatt, 2001). Activities such as development of instructions, procedures, implementing policies, amending legal acts according to the analysis, etc. were categorized here.

Table 15. Levels of analysis for knowledge management in customs administration with examples

	Level of analysis	Example of the definition	Example of the object of the research
	The impact (and tools) of knowledge management in customs administration to the society, its well-being	Leveraging of knowledge for attaining tax and duties collection and safety of a national economy	<i>Social role,</i> <i>Collective role</i>
	The impact (and tools) of knowledge management on the customs administration, its performance on the whole	Leveraging knowledge for improving internal processes, for formulation of sound national and European policies and programmes and for efficient public service delivery for increased customs productivity	<i>Public customs services,</i> <i>bureaucracy</i>
	The impact (and	Broad collection of	<i>Communication</i>

tools) of organisational knowledge management	organisational practices related to generating, capturing, disseminating know-how and promoting knowledge sharing within an organisation, and with the outside world	<i>in customs institutions, certain information systems, knowledge customs officers</i>
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Figure 47. SWOT analysis for the reengineering of the collection mechanisms

A SWOT analysis is a standard way of looking at a program/project to identify opportunities for improvement and potential areas of risk by listing a project's strengths, weaknesses, opportunities, and threats. A benefit of identifying potential threats is that it facilitates the development of contingency plans for dealing with them (Njoku et al, 2015).

Reengineering of the collection mechanisms. The case of customs

INTERNAL FACTORS	
STRENGTHS (+)	WEAKNESSES (-)
<ul style="list-style-type: none"> ➤ Release crucial human resource (taking account the limited human resource and the complexity of the customs formalities), ➤ New, well-educated human resource, as we saw above (... human resource statistics...), ➤ Reduced Cycle time (refers to the steps taken to complete a customs process), ➤ Improvement the last years of the collection but mainly the complex social role of the customs formalities, ➤ Cost saving, ➤ More efficient process of e-screening is catered for. It is possible for several internal services to collaborate in the e-screening domain and to share a common implementation of the e-screening (European Commission, 2020). 	<ul style="list-style-type: none"> ➤ Finding talented customs officers, ➤ Requires the synergy of many services, (since the data is potentially dispersed across all national internal synergy services), many requests need to be send around so as to be able to merge them together, ➤ Requires a new public organizational customs culture (... having in mind the famous public Greek culture...), ➤ Cost wasting, ➤ No risk management collaboration service/application to ensure an efficient co-operation on risk analysis and mitigation between the synergy services, (European Commission, 2020) ➤ The opportunity to reduce cost for some national services is low. Absolutely all the new functionalities that the new requirements introduce, impacts the national internal different systems. Each and every national system needs to implement all new features (European Commission, 2020).
EXTERNAL FACTORS	
OPPORTUNITIES (+)	THREATS (-)

<ul style="list-style-type: none"> ➤ Modernization of the customs structures, ➤ Standardization of customs processes according the existing world and European customs models, ➤ Utilization of modern managerial tools for the implementation of customs legislative framework. ➤ It will be easier to support the other strategic objectives in the future: <ul style="list-style-type: none"> - Strengthening risk management capacities - Support interagency cooperation - Enhance co-operation with trade - increased supply chain transparency -Support of exchange of data from customs transaction systems with third countries (European Commission, 2020). 	<ul style="list-style-type: none"> ➤ This has never happened before, ➤ It could drive to de – construction of structures, ➤ The technical differences between the various national ICS systems can be very challenging to make the systems interoperate, ➤ The national customs process, that was so far fully under the national responsibility and that need to be transformed, is highly impacted, ➤ Due to the high complexity of all the data gathering and synchronization under this option the implementation of the Risk Management Strategy is at stake.
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Figure 48. SWOT analysis for the reengineering of the collection mechanisms - 2

More specifically, the basic strategic choice of a customs Organization like it's from the table above can be divided into three (3) categories:

- Combination of Strengths and Opportunities,
- Convert Weaknesses in the strengths and threats in Chances,
- Minimize / avoid situations such conversion Weaknesses in the strengths and threats into opportunities is not feasible.

Our moto:

- * What can we do to empower the strong Point?
- * What can we do to improve-overcome the weak Point?
- * What can we do to take advantage the chance?
- * What can we do to minimize-disappear the danger?

Use of the new structural model (customs work modeling) for dealing with the bureaucratic culture.

Findings from empirical study of 30 developed and developing countries showed that tax compliance internationally is negatively related to the levels of bureaucracy and positively related to the successful control of corruption. The

findings showed that a powerful deterrent is the creation of a tax morale or climate, where citizens are protected from corruption and bloated bureaucracies (Hors, 2001).

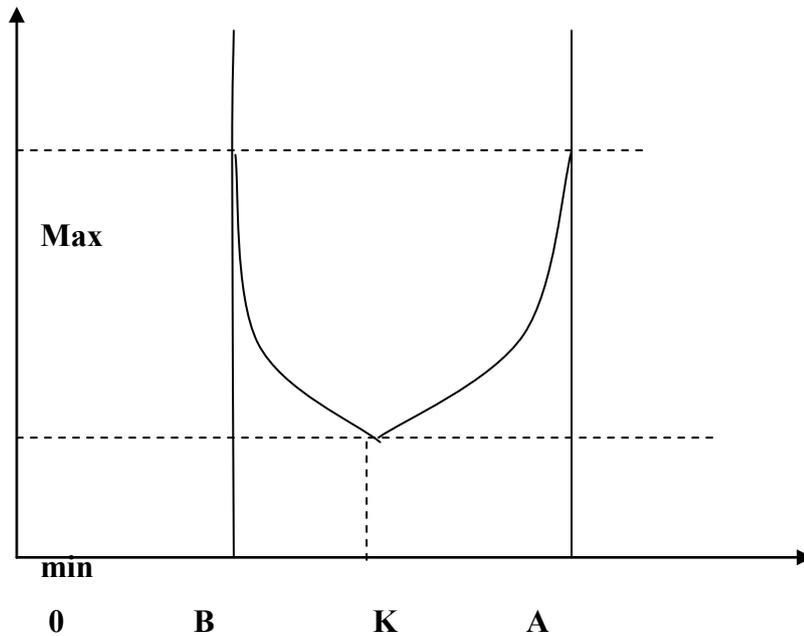
The bureaucracy as an institution and not only exists and develops in the majority of underdeveloped and developing countries of the world. The aim each time is the degree of development, which affects the structure and function of an economic system. Is that a significant distorting factor, i.e. a variable that alters the degree of development of economic activity causing numerous shortcomings in all aspects of economic life. In Greece the bureaucratic monster is brought up for decades with our responsibility, imagining today as an unreachable hurdle in any effort economic coming up. Certainly it has been identified and no unfairly with the public sector, due to the nature of this sector, unlike the private sector where such monstrosities are unable to breed. We could certainly use medical terminology to liken the bureaucratic machine with tumors that have metastasized and uncontrollable effects, leading the human body (economy) to a slow death (Dede, 2014).

The basic characteristic symptoms being bureaucratic structure, is the lack of adaptability of the public sector to changing conditions, lack of training and retraining of personnel, the establishment and operation of public services with powers either complementary or conflicting, the formalism and the rules and labor regulations that make an organization cumbersome and ineffective, developing unions with strong political implications, delays, cumbersome procedures, loss of revenue that comes from these processes, increased costs, economic dysfunctions, generally a labyrinthine system of handling public affairs. The bureaucrat wants to provide desired services. In this case the bureaucratic competition is a healthy operation. But will anyone wonder why the time is a key issue of concern and solutions. Simply because the bureaucratic sector coordinates providing from this service to the wishes and the services of public areas (Picur & Riahi-Belkaoui, 2006).

The challenge is finding that wavelength will coordinate the bureaucracy field with the wishes of the citizens, who represent the public interest. Many claim not unfairly, that such coordination disharmony due to constitutional bureaucratic attitudes that provide the legal cover of bureaucratic structure. Why have a

structural reform, maximum efficiency should be accompanied by the legal framework is a solid reference (Kontostathi, 2010).

X : bureaucracy



State task orientation of customs structure

Figure 49. New public management in customs structure

ANALYSIS

X: Bureaucratic variable,

A: It adversely affects the economics, distorting the economic environment, it is a rigid, formalistic structure, and committed to the regulatory framework cannot be innovations and adaptability.

This fits the known crosstalk among a newly employed and in an old civil servant:

Newly recruited Question: Why do we do so?

Reply old: Why so found.

(... Crosstalk denoting absence adaptation, innovation, initiative ...).

B: very low level bureaucratic state structure, leading to deregulation of customs structure and the development of a peculiar personal red tape, which is why having personal strategies, personal opinions for customs procedures, leading to the

development of bureaucratic structures through formalism, regulatory frameworks and procedures requires not the state customs mechanism but the local customs bond.

Adaptation crosstalk

Newly recruited Question: Why do we do so?

Reply old: Why so the boss said.

K: Optimal size customs structure (combination of the required task orientation with quality features that add versatility, speed and efficiency). Besides the customs structure with the plethora of legislative framework and the broad range of roles that is, by definition, requires a strong bureaucratic organization which does have the flexibility and adaptability to the changing European mainstream.

At point K that the economy makes the highest profit since it minimizes the side of the escape benefit from the existence of bureaucracy.

If we consider the bureaucracy as the only or the most important factor in creating distortions of customs structures then we can accept the equation:

Total profit: made profit + Escape benefit (grace bureaucracy).

So minimization of spillage interest leads to the maximization of the ongoing interest.

Consequently redesign of customs structures, will create a more flexible, faster and more efficient structures and minimization of spillage benefit from the existing inflexible and rigid structure.

The new customs structure uses technologies to improve the services provided, but is more geared to administrative aspects. Focuses on new organizational structures, the reorganization of business processes and the creation of an accommodating infrastructure that is flexible enough to support such changes at low cost.

Chapter VIII - Standard public structure model for consolidation of public sector (case study)

Bureaucratic structure of a public body

- 1) Secretarial support,
- 2) Basic project plant,
- 3) Judicial Department,

Steps for total consolidation

1) step No1

- ... integration of secretarial support with similar sections related services...,
- ... integration of the judicial department with similar sections related services...,
- ... providing only pure produced work ...

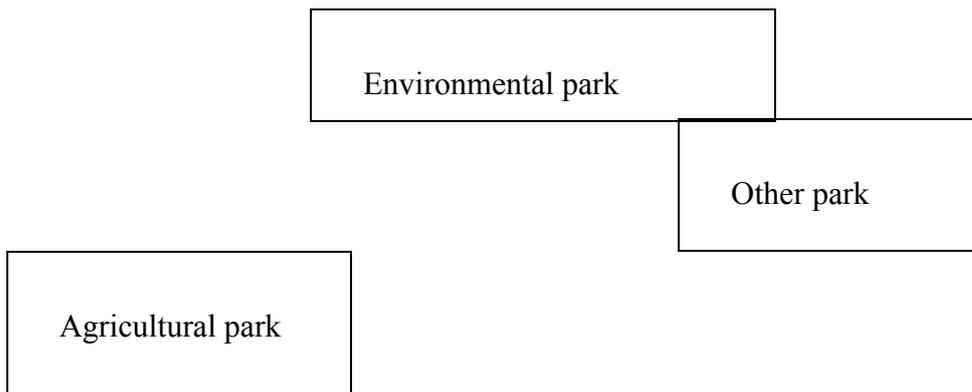


Figure 50. Creating parks in the standards of economic park.

2) step No2

Public park of Kozani			
Financial park of kozani	Agricultural park of Kozani	Environmental park of Kozani	Other park...

Figure 51. Transfer of farms by themes into a single premise of public services

- 1) Consolidation of ancillary secretarial departments,
- 2) Creating powerful mobile prosecuting groups covering the spectrum of Greek and EU legislation,

3) Shrinkage of the structures resulting in more efficient operation, the duplication, the clear action measurement results at the level of thematic structures either in the overall structure level,

4) Direct access of citizens to public services (... one only stops...), relative to the essence of the single window.

All this leads to a need to modify the orthodox definition of the customs structure as a means of delivering collective goals. A more realistic definition would see the customs organization as consciously created arrangements to achieve goals by collective means. The ultimate goal is to build a customs structure that is guided by the requirements of the participants, will be accountable and transparent, innovative, efficient and effective, intelligent and flexible, providing many channels for services, automation of its operations, to release resources to be made available to the forefront.

This case study aims, through the proposed external and internal changes in the customs service structure, **for the implementation of the Single Window**, an international practice that will crush not only the customs sector but in the long run the whole public sector. Only the customs sector with the complex role it is required to perform, through the implementation of almost all national legislation, is a brilliant example for the pilot application of the above international practice. A pilot application requiring:

a) Radical qualitative changes to the internal structure, changes that can not be implemented without the adoption of modern management tools and,

b) At the same time through a careful mapping of existing services (economic geography of public services) an economic park with similar services, which will, both lead to a gradual decline in public service costs, but at the same time will free up manpower and lead it from cutting-edge services to peak services (meaning of the concept of mobility in the public sector becomes meaningful).

➤ Consolidation of the secretarial support of scattered, compliant services, will release critical human resources to be channeled to other human-affected services. At the same time, a single secretarial support will provide valid and timely theoretical support for cutting-edge services and interested citizens, and can be judged directly by the central administration, both for its effectiveness and for the management of budgetary costs, since the existing such structures are measured on the fingers of the hands.

➤ The creation of a perpetrator group per financial park will lead to a more effective response to all kinds of offenses, since it will be enriched by the whole range of cooperating services, a group of persecution with the potential and knowledge to address all of the range of Greek and Community legislation. At the same time, it will be judged directly by the central administration for its effectiveness, as here the prosecution teams will be counted, giving unified action figures per type of control without losing the stunning statistical data from any scattered service.

➤ Finally, the clean structures, freed from the bonds of the previous sections, will be indispensable to work and cooperate more efficiently (the following example/annex is a clear example, where close cooperation is **required between the parties involved for the correct handling of imported species**) and speed by implementing the Single Window (in Greece there was a Greek phenomenon... everyone would do it all and in the end do not do it nothing...). It is now an opportunity for such behaviors to gradually phase out Greek structures working on the basis of specific standards and criteria.

This classification also functions as a balance sheet of human capital, where the degree of liquidation (movement) is the same as the enterprise balance sheet, from top to bottom: (1) the know-how and assets of the enterprise: categories 3 and 2 of (low liquidation), 2) working capital of the enterprise: category 1 of the above classification (gradual high liquidation).

This analysis will also assist the work of the customs services, since each customs structure will know its degree of intensity and therefore will be able to work with the other customs structures with regard to the specificities and obstacles per type of control, while at the same time through an analysis of the volume of customs activity (import / export / business mapping); will give valuable insights to the central administration on the advantages of each region (degree of export intensity) and on the weaknesses of the response (import intensity), conclusions that can be used to draw both a general national strategy and individual targeted interventions in local and regional level.

Annex I

Integrated model of customs procedure

Data

Import from third countries, i.e. Albania, wet wipes.

Clearance procedure

At a first glance, it appears as a usual, without any particular restrictions, import process.

1st case

Sterile wipes from non-woven fabric, placed in plastic bags for retail sale. The wet wipes are impregnated, among other components, with de-ionized water, **detergent** and cleansing agent that cares for the skin. The product does not contain alcohol. According to the information provided, the product is intended for cleaning hands and face.

...Since wet wipes impregnated with detergent, which gives the product its essential character, exclude classification under headings 3304 and 3307. **Therefore, the product should be classified under heading 3401 as nonwovens, impregnated, coated or covered with soap or detergent...** (Regulation 1145/2012).

... synergy with the chemical services if it is necessary for the customs clearance... key word the detergent... CE labels if it is necessary... (intervention of quality circle)...

2st case

Wet wipes of non-woven fabric, measuring approximately 15 cm x 20 cm, packed in individual plastic bags for retail sale. The wet wipes are wetted with water (98.32%), propylene glycol (1%), flavor (0.3%), disodium EDTA sodium (0.2%), Aloe extract kind aloe vera (0,1 %), bronopol (0.05%), citric acid (0.02%), a mixture methylochloroisothiazolinonis and Methylisothiazolinone (0.01%). According to the information provided, the product is used as a refreshing wipe.

...Since the product does not contain soap or detergent, exclude classification under heading 3401. Since the product is used as a refreshing wipes and not on skin care and fragrance, preclude classification under heading 3304. Although the product contains a small amount of aloe extract kind aloe vera, which has a caring effect on the skin, component that does not give the product its essential character.

Therefore, the product should be classified under heading 3307 as other perfumery, cosmetic product or manufactured and other cosmetic preparations, not elsewhere specified or included... (Regulation 1172/2012).

... synergy with the national drugs agency if it is necessary for the customs clearance... key word the cosmetic... CE labels if it is necessary... (intervention of quality circle)...

3st case

A product consisting of 25 wipes non-woven fabrics measuring 15 cm × approximately 20 cm per towelete, packed in plastic bags for retail sale. The wet wipes are impregnated, between other ingredients, with water, soybean oil, almond oil (*Prunus dulcis*), Cetyl alcohol, blonde sulfonic gum, flavoring, Citronellol, geraniol, glycerol, ethylenediamine sodium and sodium ACETIC kokoamfodioxiko. According to the information provided, the product is used to remove the makeup and to stimulate and cleaning of normal and mixed skin.

The surfactant (kokoamfodioxiko sodium) contained in the product qualification does not give it its essential character, because it has only emulsifying effect. Therefore, exclude classification under heading 3401. Since the essential character of the product is the skin care, Note 4 to Chapter 33 cannot be applied. Therefore also excluded classification under heading 3307.

Since the product is used for makeup remover, and for toning and cleansing the skin is preparation for skin care **Therefore, the product should be classified heading 3304 as a preparation for the care of the skin (regulation 385/2013).**

Synergy with the national drugs agency if it is necessary for the customs clearance... key word the makeup remover. CE labels if it is necessary (intervention of quality circle).

As can be seen very clearly, an apparently innocent preparation requires many techniques of classification skills, abilities objectively few customs investigators have to judge the product correctly. Thus the participation of quality circles and modern management tools need to provide detailed documentation of the product with correct customs treatment.

Annex II

...regression equation...according to the kind of certification...

General Regression equation according the kind of control (certification or approval for free circulation)

✓ customs clearance_{exp or imp} = a+ b*health checks + c*environmental checks + d*safety checks + e*no special checks + dummy variable

Analytic Regression equation according the kind of control (certification or approval for free circulation)... risk assessment (as we saw above)...

✓ customs clearance_{exp or imp} = a +b*health validations + c*Quality checks products + d* environmental controls + e* Tests for conformity and product safety + f* controls for hazardous chemicals + g* Paint checks are mainly linked to the application of Community law+h*other categories of quality control + i*no special control + dummy variable.

However, such an interesting analysis involves customs data, but which are covered by the customs secrecy. An analysis that would take into account the codes of the accompanying customs documents (unary codes by type of control), the frequency thereof, as their weight in customs clearance (duty for imports, values or quantities for exports) so it could through a series of chronological customs data to exported in the first instance by customs structure a regression equation with valuable conclusions:

- ✓ for the orientation of the structure and
- ✓ the weight that should be given (by this way it will be created quality circle / customs structure) having in mind the valuable experience that has been accumulated to the customs office. For example, the customs structure of Kastoria experts in trading furs and restrictions - prohibitions are consistent with these goods - application of CITES.

This method, namely the reading of the export and import activity by means of the attached certificate, can operate satisfactorily given that:

- National types of certificates are binding and unary (regarding national legislation)
- Community types of certificates are binding and unitary (with respect to Community law), namely measures of Community law are denatured through

certificates and bind customs clearance at Community level through the implementation of the Single European Tariff.

For example:

Health checks

- ✓ Export of fresh fruit and vegetables
- N002: Certificate of conformity (Reg. 543/2011).
- ✓ Export of processed fruit and vegetables
- 1971: Quality control certificate (national legislation).

Security controls

- ✓ Exporting dual-use items
- X002: export license for dual-use items (Reg. 428/2009),
- Y901: Fictional certificate for these species (... goods are not included in the list of dual-use items).
- ✓ International sanctions
- C052: export license for goods and technologies subject to restrictions under international sanctions
- Y920: Fictional certificate for these species (... goods are not included in the list associated with this measure).

Environmental inspections

- ✓ Export substances that deplete the ozone layer
- E013: Export authorization under Reg. 1005/2009 on substances that deplete the ozone layer,
- Y902: Fictional certificate for these species (... goods are not included in the OZ footnotes linked to the measure).
- ✓ Waste Export
- C672: Waste Handling - information document accompanying shipments of waste (Article 18, Reg. 1013/2006)
- C669: Waste Handling, disclosure document (Article 4, Reg. 1013/2006)

This enumeration is indicative (covering the triptych of customs procedures); it is binding, especially for Community measures for all countries that implement the European tariff.

With proper grouping of individual customs certificates (each basic type of control (e.g. Health, environmental, safety) or codification and classification of regulations relative to the kind of control, and IT support, namely export printouts

in direct processing file (e.g. Excel), can draw valuable information both local and national level to guide customs operations at customs structure or on a national basis:

- ✓ security tension structures,
- ✓ environmental tension structures,
- ✓ healthy tension structures.

In this way may, by regression equations and import documents certificate data, formulate equations customs structures and operations.

Table 16. Example of customs formalities

years	Volume of exports or imports	Unit of control	Environmental tension of customs formalities	Safety tension of customs formalities	Healthy tension of customs formalities
		Kg or, values or more better relative unit of control: value/Kg (for exports) or taxes-tariffs/Kg (for imports).	Criterion of codification: regulation or certificate (parametric extraction of results from the applied unified tariff where the above criteria are connected with the tariff code)	Criterion of codification: regulation or certificate (parametric extraction of results from the applied unified tariff where the above criteria are connected with the tariff code)	Criterion of codification: regulation or certificate (parametric extraction of results from the applied unified tariff where the above criteria are connected with the tariff code)
20XX	XXXXXX	XXXXXX	X	XX	XXX

...healthy tension of customs formalities (exports or imports)...is a sign about the orientation of the specific customs structure....

...about exports ...

- ✓ concentration of large agricultural and livestock export-sign,
- ✓ creating (easily) quality circle on export health checks,
- ✓ mapping of exporting orientation of the country.

...about imports...

- ✓ creating (easily) quality circle on import health checks,
- ✓ key checkpoint and import of sanitary products,
- ✓ mapping of importing orientation of the country.

Chapter IX - Conclusions

The main purpose of the dissertation is to provide proposals about the direction of changes on customs, changes that will radically alter the existing bureaucratic structure and will be the springboard regeneration of narrow public pillar, with positive multiplier effects in the big remaining public sector. There was no intention to change the existing restructuring framework, but applying internal qualitative changes that can be implemented in parallel with the launch of the customs restructuring.

Despite the fact that the customs service mainly tries to solve survival issues, it is also a multidimensional organization that cannot be focused only on traditional class issues. Before 20 years, the traditional role of customs it was primarily the collection of customs duties and indirect taxes, as well as ensuring adequate customs monitoring the movement of goods. Nowadays, however, globalization and trade liberalization, developments in production and consumption processes, increases the volume and speed of cross-border movement of goods, global threats and the extensive use of information technology and communications, have constantly pose new challenges. With all these changes, it becomes clear that custom service must become a key player in global cross-border trade, optimizing the quiver of the available managerial tools or restructure to the standards of modern civil service in order to meet the modern demanding environment.

Two main key findings were coming from the literature review, researching: the apparent tendency of customs structures for harmonization and standardization of customs procedures through the universal application of common customs standards with appropriate plural computer applications of support in order to ensure both the facilitation of world trade and the proper application of customs rules. Moreover, it is emphasized the complex social role of customs with long-term economic consequences, an operation, i.e. congenitally requires a well trained human resource and a structure constitution actively supports the achievement of the complex role.

At customs service, as it has mentioned above, major role have the human resources, who are expected to raise substantial revenue, provide domestic producers with protection, provide supply chain security, prevent the importation

of prohibited or unsafe imports and combat the trade of narcotics through the implementation of laws and regulations that are in line with WTO commitments. Customs administrations are expected to accomplish these objectives, both effectively and efficiently without compromising trade facilitation. Despite all the above, they continue to face changes to their operating environment, which emphasize the need to adjust and modernize their processes.

The re-engineering of customs structures cannot be relied only on the logic of shrinkage after the ongoing work is complex and requires the immediate service crowd synergy. The challenge is the organizational structure of customs structures to support the implementation of the complex role, a structure that should objectively go off the beaten track of Greek restructuring, but be based on a genuine modernization would have a double orientation: we try, keeping in mind a classic interior customs structure, to implement a redesigned structure that takes into account the complex and multilevel approach customs structures in two levels

- a) External restructuring (mainly in quantitative terms) and,
- b) The internal restructuring (mainly in qualitative terms).

My suggestions of restructuring the customs structures, aimed at a completely new understanding of the structures, both in the external environment with the integration structures of different services, as well as internally (managerial grid, quality circles) with creating new models that better simulate the required modernization required by the European Union (implementation of the model of the Single Window on customs procedures).

As for the external restructuring, with the basic philosophy of management, I propose an external integration. It regards the operation of a pilot project, a mini Budget Kallikratis encompassing at first the administrative boundaries of Kozani. The creation of the new entity will have more executives, who will work best on level or knowledge exchange or direct deal with cases, at the level of D / Division, due to the installation of skilled and experienced staff, even magistrates and finally, at the level of direct communication with ancillary services (PWN, Public Real Estate Agency), which will be helped by the parallel geographical change public structure, the economic geography of these services through the creation of so-called Government Park (concentration of services in a block). Regarding the logistics processes, the new body can be supported by fewer people, compared with the existing staffing support, which will release human resources for the

remaining peak Offices. Moreover, the new information office will be composed by a powerful group or prosecution and control groups, where they coexist as tax and customs offenses, the office of living material will be strengthened, which will come from the release of the remaining offices due to merger and consolidation. Overall, this project will save state resources or the concentration of the production process, either by reducing the cost of rents.

Regarding the internal structure, I propose an *internal integration* with the use of quality circles, Managerial Grid for customs services, human resource management, SWOT analysis, knowledge management, the Stakeholder analysis and risk assessment. The need for the intensive use of modern managerial tools comes from the incorporation and implementation of Community legislation on customs structures and the change in customs philosophy in a double orientation with respect to the protection of public health, safety and environment of the community.

The creation of quality circles regarding the offered customs services. Quality circles volunteer group composed of members who meet to talk about workplace and service improvements and make presentations to their management with their ideas. Quality circle is nothing but a small group of employees who come together to discuss with the management issues related to either quality control or improvement in production methods, such as daily morning discussions with the heads of customs departments in resolving difficult customs procedures, customs procedures that do not require immediate time response, and the problems arising in the day and require particular, because of their nature, address (mainly imports and less exports themes). Quality circles at each level need to be equipped with appropriate skills which will allow them to manage risk effectively and the organization as a whole needs assurance that risk management is being implemented in an appropriate way at each level.

In addition, the stakeholder analysis for a customs administration is complicated, because it depends on politics, governments, national and international legislation and agreements, but provides an excellent instrument to identify the relevant stakeholders and clarify the forces that they exert upon (and the results they demand from) the Customs administration.

As for the level of analysis of knowledge management (KM) in customs administration, it refers to the impact and tools of KM in customs administration to

the society, to its performance on the whole and the total impact of organizational knowledge management. With regard to SWOT analysis, the way of finding opportunities and risks in a project, I provide my full analysis with the key findings to be the combination of strengths and opportunities, the conversion of the weaknesses in strengths and threats in chances and the avoidance of situations such conversion weaknesses with the strengths and threats into opportunities is not feasible.

Another main issue is the bureaucratic structure of customs service with its lack of adaptability. The redesign of customs structures will create a more flexible, faster and more efficient structure and minimization of spillage benefit from the existing inflexible and rigid structure. So minimization of spillage interest leads to the maximization of the ongoing interest. The implementation of the structure described above to the total public sector, as we describe at the final case study, comes from the application of steps that minimize bureaucracy, create powerful and productive groups, make the operation of structure efficient and provide direct access of citizens to public services.

Overall, the customs modernization and the re-engineering of the structures have the ultimate goal to be guided by the requirements of the participants, to be transformed on an efficient and effective service, with the prospect to release resources and transform the image of the public sector in Greece.

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