



European Commission — Taxation and Customs Union

European customs laboratories: experience you can rely on



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Luxembourg:

Publications Office of the European Union, 2010

KP-30-09-191-EN-C

ISBN 978-92-79-13631-3

doi: 10.2778/13049

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As European Commission Director-General responsible for taxation and customs, I am delighted to present the European customs laboratories to you. They combine two complementary roles: firstly, they support the work of customs and other services thanks to their scientific expertise; secondly, by coordinating their work at EU level – through the European Commission – they help customs to more effectively tackle cross-border challenges for the benefit of European citizens and businesses.

Today's EU customs and border services face similar problems and challenges. Alongside their traditional task of collecting customs duties, administrations have to ensure that legitimate trade is facilitated, while maintaining security in the international supply chain. Customs' work in this area, together with action to protect intellectual property rights and increase the fight against counterfeiting and piracy, also helps fight terrorism and organised crime and protect EU citizens.

European customs laboratories are an important tool for customs authorities. Their work is crucial in traditional areas of customs, excise and agriculture policy, such as analysis to determine tariff classification and the level of duties and other taxes. However, their role has also evolved over time with changes in the trade environment. Consequently, customs laboratories now play an important part in other customs activities, such as antifraud operations, determining the authenticity and origin of products, detecting illegal imports like narcotics and drug precursors, protecting consumers against dangerous goods or contaminated food, and safeguarding the environment and endangered species.

Customs laboratories work together at European level through the Group of European Customs Laboratories (GCL). This gives added value to their work, helping them to coordinate their activities and share their expertise. For example, one GCL action involves developing a European database on analytical methods, providing laboratories with an easily accessible and up-to-date catalogue of analysis methods for customs purposes. Another action works on ensuring uniform interpretation of scientific analysis quality requirements and developing a European handbook on sampling procedures. The scientific knowledge of laboratories is very important, and their participation in EU committees, in particular in the field of tariff nomenclature, is also very valuable.

So, if you have a consignment that needs analysis or investigation, the best thing you can do is to contact your country's customs laboratories. They are at your disposal, and, as this brochure highlights, they have the experience and expertise to assist you with a wide range of customs tasks.

The food on our plate, the drink in our glass, the fuel in our cars, the shoes on our feet: welcome to the work of the European customs laboratories

The European customs laboratories play an essential role in the fight against illegal trafficking and fraud by providing the scientific expertise needed to enforce European regulations in all matters relating to customs tariff, classification and nomenclature. While some were established relatively recently, most of the laboratories involved in customs and excise work in the European Union have a long history. The oldest were created in the mid-19th century – starting in 1848 with the customs laboratory in Vienna – and the majority of the laboratories came into being before the mid-20th century. Many therefore have at least a century of experience in customs and excise work.

Over time the role of customs laboratories has evolved with changes in the trade environment and it is no longer just about classic customs and excise issues. Determining the authenticity and origin of products, detecting illegal imports like narcotics and drug precursors, protecting consumers against dangerous goods, safeguarding the environment and helping to combat terrorism are all challenges that customs, and customs laboratories, are increasingly required to face in the modern era. Customs is, after all, the ideal place to control and intercept all kinds of goods that are on the move.

The services provided by customs laboratories are often crucial in dealing with “spectacular” cases that come up from time to time – be it fraud cases of great financial significance or emerging public health and safety risks. Their work, however, goes on behind the scenes on a daily basis, as one of the unseen faces of customs and border management. Yet this does not make the task any less important. By supporting the work of customs, the customs laboratories help to protect society,

whether it is through establishing the correct classification of goods for revenue purposes or through protecting people against unsafe or dangerous products. The customs laboratories are an essential element in ensuring border integrity.



Customs laboratories - the scientific arm of customs

There is of course no such thing as a typical customs laboratory. No one laboratory is exactly the same as the next in terms of their number of staff, their remit and tasks, the range of equipment at their disposal, their accredited analytical methods and the particular specialties that they may offer. Nonetheless, at their core, the services they provide are essentially similar: the customs laboratories, profiled here below, are the scientific arm of customs work.

Numbers: labs and staff

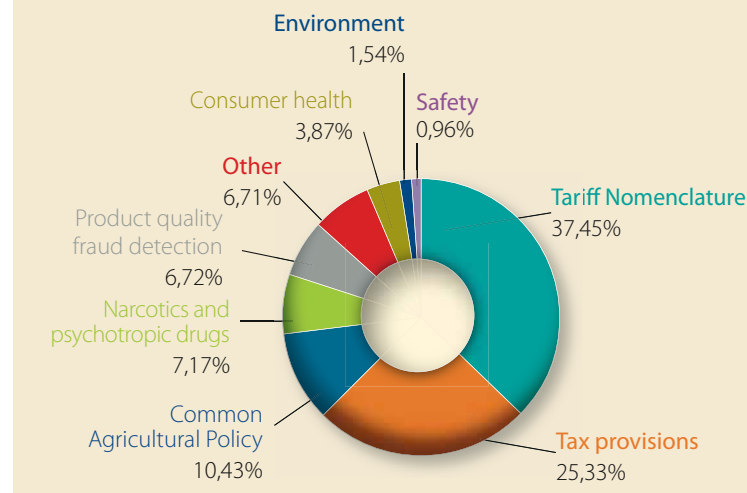
There are around 80 customs laboratories in the European Union spread across all EU Member States except Luxembourg, which does not have a laboratory. Many Member States have just one central laboratory, while others have a number of laboratories working as a network within the country. Around two and a half thousand people work in the laboratories, ranging from just a handful of staff in the smallest EU countries up to several hundred people in Member States with more sizeable laboratory operations.

Tasks: customs and excise, and more

While the precise balance can change over time, customs and excise-related tasks still represent the main area of activity of the customs laboratories, accounting on average for about three quarters of their work. The average hides wide variations between the Member States. In some countries almost 100% of the laboratories' activities are dedicated to customs and excise issues, while in several countries customs and excise tasks are not the most significant area, in some cases accounting for a very small proportion of the work. Along with traditional customs and excise tasks like tariff nomenclature, tax provisions and the Common Agricultural Policy, customs laboratories deal with a wide range of areas including narcotics and psychotropic

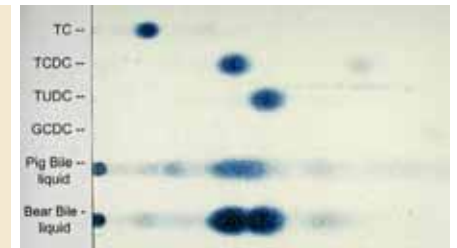
drugs, product quality and fraud detection, consumer health, environment and safety issues (see also pp. 8-12).

Distribution of laboratory activities between economic, legal and protection issues



Activities: samples analysis, expertise and training

Concerning the type of work performed by the customs laboratories, analysis of samples is their main activity in nearly all EU Member States, accounting for around three quarters of their work. Each country typically analyses several thousand samples every year, in many different categories, with the precise number again varying over time and from country to country - from hundreds of samples a year in some Member States to tens of thousands in others. As well as analysis of samples, the laboratories offer expertise in a broader sense, including participation in committees. Most are also involved to some extent in the training of customs officials.

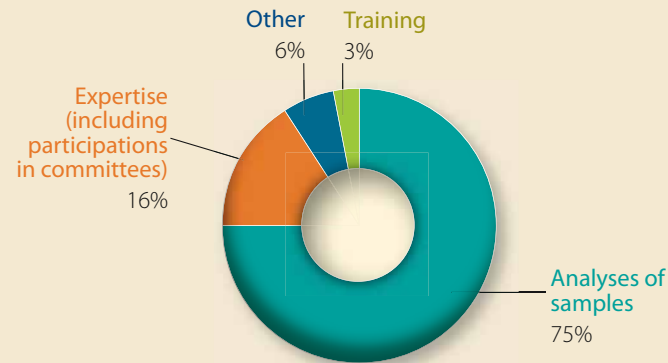


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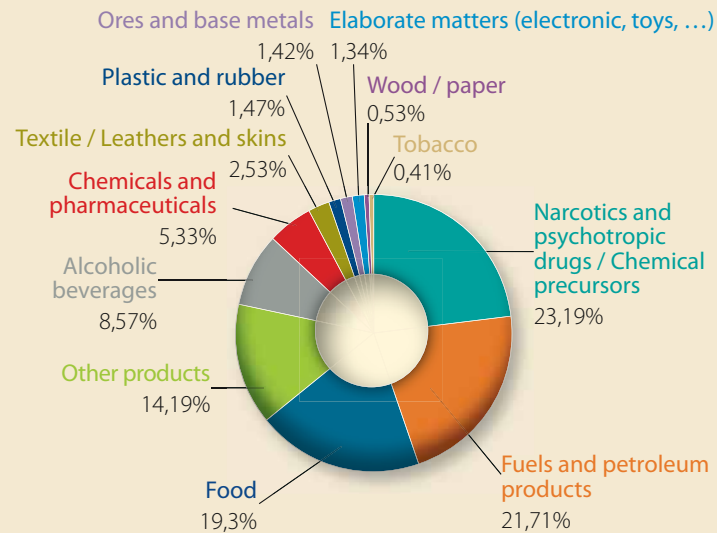


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Main laboratory activities



Type of samples analysed



Cooperation outside customs

The customs laboratories do not exist in isolation. As well as working on a daily basis with customs offices, there are many other bodies with which the laboratories may cooperate, including universities, government ministries, private companies, standardisation bodies, police and veterinary services. The customs laboratories also maintain valuable cooperation among themselves through the Group of European Customs Laboratories (see pp. 17-20).

LABS IN ACTION: SUPPORT FOR THE SCIENTISTS OF THE FUTURE

The Finnish Customs Laboratory, for example, cooperates with local universities and technical colleges by taking students for practical training. It also supervises students who do research in the laboratory as part of their Bachelors or Masters degrees (typically method development and validation projects).

Get in touch!

Whatever the differences between the customs laboratories, the bottom line is that they all provide a wealth of scientific experience and expertise. So, if you have a consignment that needs expert analysis, the best thing you can do is to contact your customs laboratory (see p. 21-22 for the contact details) and they will be able to advise you on how to proceed.



Going behind the scenes: the way of the sample

The sample sent for analysis at the customs laboratory by the customs authority – or sometimes other bodies like government departments and private companies – is at the heart of the whole process of cooperation between client/customer and customs laboratory.

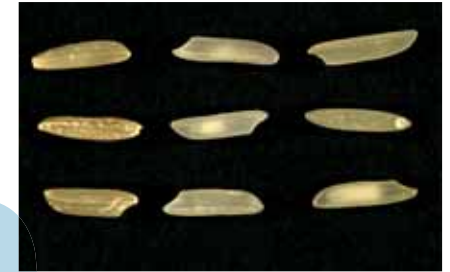
The process typically starts at the EU's external border - at roads, ports and airports. If a consignment arrives that you as a customs officer want to check, you can always call your customs laboratory (see p. 21-22) and they will be happy to help. Taking the sample is of course an important part of the process: while this is generally performed by the customs officers themselves, the customs laboratories often provide some broader training or advice about how to take samples, especially when it comes to potentially hazardous substances or chemicals, for instance.

Customs laboratories routinely accept almost any conceivable product, except for live animals, from sweets to toys to pharmaceuticals to fuel and metal bars. Arriving by post or by car (usually as a pair of samples – one for immediate analysis and one for control purposes), the sample will be registered in the system and assigned to the relevant part of the laboratory, accompanied by an identifying paper/ID number/barcode for traceability reasons. The laboratory treats the request for analysis as promptly as possible, conducting its tests, reaching an opinion on the proposed customs classification (or other issue) and making this available to customs (or other client/customer). Samples are also placed in storage for a time in case they are needed for further analysis. The way samples are stored is important because different items need to be stored at different temperatures and levels of humidity, etc.

At every step of the way taken by the sample – from recording its arrival to completing the scientific analysis and storing it for future reference – the customs laboratories work to produce results that are based on quality, efficiency and reliability.

LABS IN ACTION: COMPUTERISED RECORDS

The Austrian Customs Laboratory, for example, has a computer system allowing the customs officer to fill in an electronic form to request a clarification of the customs classification and add images of the product concerned. The same system is visible to the laboratory, saving time and telling staff what samples are on their way before they have physically arrived on the premises. The customs officer can later see the outcome of the analysis on screen.



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Facilitating trade and securing revenues

The traditional tasks in customs and excise are still at the heart of the work of most of the customs laboratories in the EU. This notably includes classification of goods with reference to the customs nomenclature, which is crucial for applying duties in agricultural and industrial trade as well as for matters such as antidumping procedures and export refunds. Customs laboratories may also advise on Binding Tariff Information requests.

Customs-related work is a complex business for the laboratories, detecting nuances in the make-up of an item that would be impossible to discern with the untrained eye: Is that “poultry” or “seasoned chicken”? Heating oil or diesel oil? What is the shoe made of exactly – leather or plastic? And is this batch of rice one of the five kinds that can be called “basmati”? Food products, such as biscuits, can be particularly complex because of the number of different ingredients that might be involved.

The laboratories are there to facilitate trade in legal goods while ensuring the fiscal integrity of the customs system and the appropriate collection of revenues. In many cases products can move across the EU border while a sample is checked and, if necessary, additional duties can be imposed (or, indeed, monies refunded) at a later stage without having had to hold up the consignment. Although the laboratory may not necessarily be aware of the precise impact, its analysis can have significant - potentially multi-million euro - financial implications.

The Czech Customs Technical Laboratory, for example, operates a small customs-criminalistic unit, which is involved in the Kimberley Process Certification Scheme, designed to certify the origin of rough diamonds. The aim is to prevent “blood diamonds” from entering the mainstream rough diamond market, and to assure consumers that by purchasing diamonds they are not financing wars or human rights abuses. This laboratory deals also with other gemstones and jewels, mainly in order to establish their customs value.



© German customs laboratories

Traditional customs and excise work may not be the only area of activity that a laboratory is involved in. Depending on the particular remit of the laboratory in question, it may also have a part to play in safeguarding health and protecting consumers (pp.9-10), helping the environment (p.11), and promoting security and combating terrorism (p.12).

Safeguarding health and protecting consumers

The customs laboratories that are tasked with health and consumer protection work as well as customs and excise issues are involved in tackling a range of potential threats to Europeans' wellbeing. These include trafficking in illegal narcotics (whether carried on person or in cargo) and trade in counterfeit (and potentially dangerous) goods such as fake pharmaceutical products. Laboratories may also examine, for example, imported food that might be contaminated – checks on radioactivity in mushrooms from Eastern Europe, for instance – and toys that might not be safe to play with (see p. 10). This helps ensure that imported goods meet the EU's food and consumer safety standards.

Customs laboratories in the EU have helped to detect many products over the years which, on a greater or lesser scale, could pose a health and safety risk to the general public. To name just a few examples of the sorts of problems which have been reported: food contact materials that contained dangerous or unauthorised chemicals; sunflower oil and corn oil contaminated with mineral oils; food that contained illegal additives (such as certain preservatives) or additives exceeding the limits defined in EU legislation; plastic toys for children under 3 years of age with high concentrations of phthalates; and shoes that contained excessive amounts of lead and phthalates.

Problems detected or confirmed by laboratories can range from minor isolated incidents to wider emergencies. Examples of recent consumer protection scares include the case of melamine in baby food imported from China, where French laboratories adapted relevant detection methods which they were then able to share with their European counterparts. Laboratory analyses

can ultimately lead to unsafe products being withdrawn and destroyed. If there is sufficient cause for concern, the analyses can form the basis for issuing EU-wide alerts using RASFF (the Rapid Alert System for Food and Feed) or RAPEX (the EU rapid alert system for all dangerous consumer products except food, pharmaceutical and medical devices).



Cocaine in rum barrels - German Customs discovered three black plastic bags filled with an amber liquid containing cocaine, smuggled in 5-litre rum barrels. The amount of cocaine hydrochloride was about 40% i.e. the barrels contained around 2 kg cocaine.



Cocaine in suitcases - German Customs found that suitcases with plastic sheets and clothing were being used for smuggling cocaine. Flexible plastic sheets were found between the casing of the suitcase and the inner layer. Those plastic sheets as well as the clothing in the suitcase were soaked with cocaine. Up to 2.5 kg cocaine hydrochloride was detected in the suitcases.

DANGEROUS GOODS: NO TOYING AROUND

Having a child choke on part of a toy or being injured as it plays are among every parent's worst nightmares. Given the large volume of toy products imported into the European Union every year - not least in the run-up to the festive season - toy safety is an area that impacts on customs laboratories across the EU and is an important example of laboratories' contribution to safeguarding health and protecting consumers.

At the customs laboratory in Lille (one of 11 laboratories in France), toy safety is a specialty. Lille receives hundreds of toy samples each year: over 600 in 2008 alone (roughly 10% of all samples), a big increase given that just a few years ago the figure was more like 100. The toy department checks all sorts of toys intended for use in the home. This even includes "non-toy" products that children are likely to play with because they could resemble a toy as well as "food-imitating products" - products that pose a risk of choking because children are likely to confuse them with real food and put them in their mouth, such as orange shampoo whose container looks like a bottle of orange juice.

Various analyses are carried out to test for mechanical and physical properties, flammability, toxic elements, and phthalates. The laboratory also checks that products carry the required age-guidance labelling. Have the chance to look around the Lille toy department and you will see a range of useful testing equipment. Among others: a kinetic energy machine checks that a toy car is not propelled

quicker than norms allow (for the damage it could cause to an eye, for example); a simple cylinder is used to test products for children under 3 years of age - if the part fits in the hole, it is too small, and therefore dangerous; a grabber tests the resistance of buttons and other parts; and a special flame booth is used to see how easily cuddly toys will ignite. Products are also dropped from a height onto a hard surface and hit with objects as a shock test - such tests are always based on standard parameters and the least favourable outcome for the toy, to make sure it cannot get off lightly.

Ultimately, if it is found that a product is unsafe or not appropriately labelled, it must be brought into conformity or face withdrawal and destruction. The reports that the laboratory makes to the relevant government offices can also lead to warnings being issued via the EU's RAPEX alert system. All of which just goes to show that, when it comes

to scrutinising the safety of toys, it is certainly not child's play as far as customs laboratories are concerned.

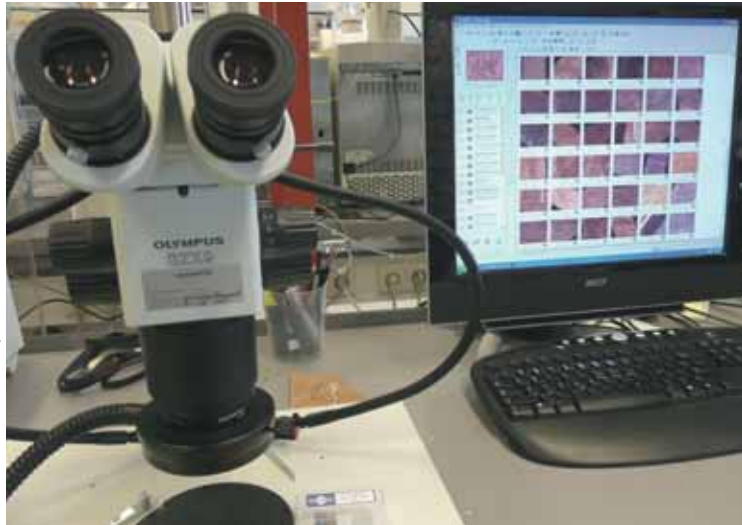


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Helping the environment



© Dutch Customs Laboratory

Protecting the environment is a relatively recent addition to customs laboratories' sphere of activities, but one that is growing in importance. The world is increasingly concerned by environmental matters such as ozone-depleting substances, dangerous waste (like chemicals and heavy metals) and persistent pollutants. At the same time, in view of greater globalisation, customs is increasingly called on to provide an integrated service to society and to act as a "single window", encompassing not only traditional fiscal activities, but a range of other functions, including environmental protection. Support for CITES (the Convention on International Trade in Endangered Species of wild fauna and flora) is just one area where customs laboratories have an important role to play, by identifying CITES-controlled species.

At the Dutch Customs Laboratory, where environmental work accounts for about 10% of their overall activity, work in this area has, for instance, included analysis related to CITES and waste. Many types of wood, for example, are on the CITES list. Mostly, this concerns pieces of wood arriving at the airport – small pieces intended for perfumes, for example. With every wood having its own distinct pattern, a microscopic check can be used to identify different species, or a fragment can be placed in a more sensitive mass-selective detector apparatus. Other parts of the laboratory that employ DNA/PCR (Polymerase Chain Reaction) techniques can check, among other things, fish for CITES or tariff purposes. Meanwhile, Dutch work on waste has included operations to check transport of waste and import/export by air or sea. This could involve, for instance, looking for excessive amounts of a heavy metal like cadmium. Detecting CFCs (chlorofluorocarbons) in foams, such as in fridges, is another example of the valuable environment-related work that has been performed.



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Promoting security and combating terrorism



Potential threats from terrorism and weapons of mass destruction are another recent evolution in the area in which European customs offices operate. The customs laboratories can have an important role to play in preventing and dealing with any such threats. It is an evolution that is likely to bring them increasingly out of the laboratory building and into the field, notably using mobile equipment and 'mobile laboratories' (see also p. 14). It is a challenge that customs services must face in close cooperation with the relevant authorities at national and international level.

There are any number of goods that might be worthy of attention when it comes to security, from chemicals and industrial and scientific equipment to items such as mobile phones, smoke alarms, hair bleach and even heat-stroke tablets. The expertise of customs laboratories can be invaluable in such cases. Significantly for security-related controls, the technology also exists to test for harmful substances or explosives that might be present in cargo containers (see p. 13) – helping to keep customs one step ahead in their efforts to promote security and combat terrorism.

LABS IN ACTION: RESPONSE TO TERROR THREATS

The Dutch Customs Laboratory, for example, is one laboratory that has a potential supporting role to play in the event of the need to respond to a terrorist attack: it can be called on to provide chemical analysis as part of a contingency for national cooperation between laboratories offering various specialisms. Fortunately, at the time of writing, the laboratory has never had to analyse a real terror-response sample, but it is important to at least provide for the possibility.



Customs laboratories can contribute to promoting security through checks on chemical or biological substances that could be used as weapons, nuclear and radioactive material, restricted goods and dual-use items that could have both civilian and military applications – this can entail checking goods or documentation pertaining to items to be sent to countries that are subject to certain security-related export restrictions.



© Dutch Customs Laboratory

Moving with the times: equipment and new technologies

The customs laboratories need many types of equipment in their day-to-day work, from relatively low-tech items like a simple old Bunsen burner to much more high-tech (and often very expensive) equipment needing specialist operation and sensitive handling. In an ever-changing customs landscape, the quest to maintain a state-of-the-art service is an ongoing challenge. Food production and goods manufacture, health risks and the methods used by those trying to cheat the system never cease to evolve.



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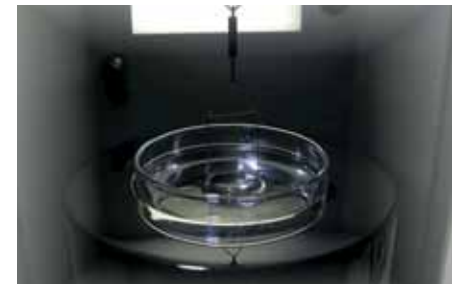
Customs laboratories must respond by keeping abreast of new technologies, constantly refining both the equipment and analytical methods used to study the samples they receive. Some of the latest developments include advanced analytical techniques such as isotopic determination by Nuclear Magnetic Resonance and Mass Spectrometry for assessing food authenticity and safety, and DNA techniques for product identification or traceability, which can be used to tell the difference between the many different varieties of potato, for example. The technology even exists to check for fumigants like preservatives or pesticides in cargo containers that might pose a hazard when unpacked by a customs officer and to detect the presence of narcotics or explosives.

The list of equipment that the respective laboratories have at their disposal is wide-ranging and is updated on an ongoing basis. It includes instrumentation such as liquid or gas chromatographs, densimeters and polarimeters, mass spectrometers and mass-selective detectors, along with a host of acronyms like FTIR (Fourier Transform Infra-Red spectrometry), UV/VIS (Ultra-Violet/Visible spectrometry) and XRF (X-Ray Fluorescence).

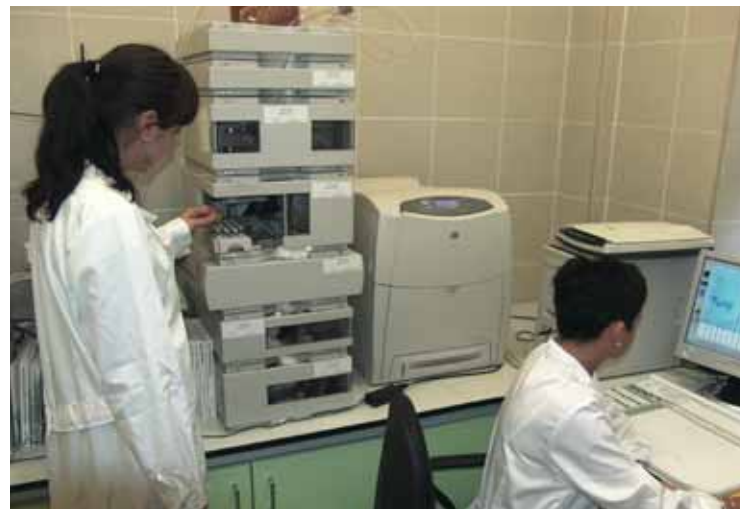
The good news for customs managers and others is that you don't have to know exactly how all these devices work: you can rely on the customs laboratories for that.



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Going mobile



It is not always a question of sending a sample to a lab – sometimes the lab will come to you. Advances in technology and the potential advantages of carrying out checks on site mean that the use of “mobile laboratories” – dedicated vehicles carrying scientific equipment – is increasingly an option for the customs laboratories to develop as a complement to their core service. While the traditional, static laboratory remains as necessary as ever, mobile laboratories bring into play a range of possibilities including rapid on-site screening and more direct contact between customs scientists and customs officers – helpful for advising on sampling procedures and on what products to test, for instance. Mobile laboratories could also have a significant role to play in responding to terrorist attacks.

In the Netherlands, the Dutch mobile laboratory – introduced in 2007 – has been helping out in a number of areas: visiting post offices and airports as part of a customs/health action on counterfeit medicines arriving in packages from overseas; taking lab staff to advise on how to treat a cacao shipment that customs wanted to check for cocaine; and heading out for checks on wood imports – helping to determine import duties, to detect illegal trade in CITES-listed woods and in general helping to build a better picture of world wood trade patterns. These are just a few examples of the mobile laboratory’s work.

Of the EU Member States, Hungary and the Netherlands both have mobile laboratories in terms of having trucks fully equipped for several sorts of analysis. In addition, there are two countries with more specific mobile laboratory facilities: Ireland (portable XRF equipment for the determination of sulphur

content in mineral oil, for the purpose of combating mineral oil fraud) and Germany (ion mobility spectrometry). Furthermore, in most EU countries, there is portable equipment (equipment small enough for a bag or the back of a car) that can be used for performing checks in the field, such as on vehicle fuel – keeping labs very much on the move.



LABS IN ACTION: CHECKS ON FUEL

A Hungarian supermarket chain was selling a great quantity of diesel oil which did not comply with the necessary standard. The Hungarian mobile laboratory car took the sample and made the analysis on site, proving the misuse.

The view from a lab...

An experienced eye and a proactive approach to risk are among the hallmarks of customs lab work, says Dr Janne Nieminen, the Director of the Finnish Customs Laboratory (FCL) – a laboratory that has a broad remit covering both consumer protection tasks and more traditional customs work...



Q: What is the hot topic as far as customs work is concerned?

A: One big problem is the illegal import of medicines, often arriving in packages in the post via the airport. There has been a rapid increase in this area since 2004, and the Viagra type is the biggest product group. This is not just a problem in Finland, but elsewhere in Europe too. Along with customs checks and analyses, the public needs to be informed about the dangers involved in buying these goods. Meanwhile, we take into account changes in legislation and excise in the customs sector. For example, on biofuels, we cooperate with the university to develop analytical techniques, such as for biocarbon.

Q: What is the FCL's role regarding consumer protection?

A: Food safety and consumer protection is in fact bigger for us than traditional tax and customs work. We mostly deal in this respect with products of non-animal origin. Analysis includes: mycotoxins, pesticide residues, contaminants, food additives,

microbes, GMO control, radioactivity and unauthorised use of irradiation. We also check and analyse the safety of imported consumer goods such as toys, crockery and food packaging material. Consumer protection legislation is demanding, and in general customs are increasingly obligated to cooperate with safety authorities. The procedure we have is efficient: if we find a problem, customs do not have to contact the authorities – we are already contacting them.

Q: How do you see developments in terms of new technologies?

A: The PCR technique (Polymerase Chain Reaction) is a relatively new technology that we want to use more, notably for detecting microbes and viruses – such as viruses in berries that can, for example, cause stomach problems – as well as for allergens such as nut residues. Another quite new technology, LC-MS-MS (liquid chromatography/mass spectrometry), is more expensive than other methods but more accurate as it allows analysis at lower levels of detection. Regulations are going lower and lower in terms of tolerated limits for residues/contaminants.

Q: How would you characterise the FCL's work?

A: Analysis of samples is of course an important part of our work but our role is also about knowledge and experience. We know what the results of the analysis mean and how they should be interpreted vis-à-vis the relevant legislation for the given product/level, etc. It is also important to be aware of emerging or potential risks: we try to develop our systems so that we know about a risk before it materialises and so that we have the right technique at our disposal when it is needed. So we are proactive too.



... and from a lab user

One customs officer who deals with products covered by the EU's Common Agricultural Policy (CAP) says he doesn't know where he'd be in his day-to-day work without the support of the customs lab he uses...

Q: What do you ask the lab to do?

A: Some of the requests concern export refunds, but most of the time it is a case of requesting confirmation of the commodity code in order to determine the correct import duties. Samples are sent to the lab, and then they do the necessary tests and issue a report. Many agricultural products have a variety of components or ingredients, so different tests may be needed. The laboratory can also test for species – such as orange vs mandarin, or a certain kind of fish. In fact they can handle any product in the CAP range (as well as all sorts of other samples that they receive). The goods come in from non-EU countries from all over the world. The vast majority of the time there is no disagreement between the laboratory and customs about the tariff classification, and there is a very quick turnaround from the laboratory.

Q: How do you decide what to sample?

A: Some agricultural products are specifically covered by EU regulations and so require a specified/routine level of sampling. Other sampling is mostly based on risk: we have risk profiles to know what products to look out for, so it's not random, but uses risk intelligence. Also, the consignment or sample has to be representative of the load as a whole. Quite often we liaise with the laboratory to see how much sample they need or how a sample should be handled, especially for new products or products that we have not handled for a while. And our operational people meet with the laboratory on a regular basis.

Q: Can you give a concrete example of cooperation between customs and customs labs?

A: "WASABI" was an EU-wide operation carried out in Member States over two periods in 2007 and 2008 concerning imports of fruit and vegetables (fresh, processed and tinned) to make sure the products were coming in with the right duty applied. Samples were sent to customs laboratories and they played a crucial role in the operation. Fruit and vegetables represent a big volume of trade, and it can be very difficult to classify a product without a technical report from the laboratory.

Q: What if there were no customs lab?

A: You would have to rely on a visual assessment for the classification of goods, which would be extremely limiting. It is very rarely just a question of 'apple versus orange'. Without the laboratory we would go nowhere. The laboratory is fundamental to our work because the examination of goods is an integral part of what we do. We couldn't achieve what we do – and to a high standard – without them. Be it for classification of species or ingredients, the lab's work is crucial for maintaining the integrity of imports.



The benefits of European coordination



As the EU moves closer to the reality of a territory with no national boundaries, there is a need for increased cooperation between Member States' customs laboratories.

Mutual recognition of analytical procedures, a common quality policy and the sharing of scientific and technical know-how are all important steps in this regard. The Group of

European Customs Laboratories (GCL) provides the structure for their coordination, under the overall lead of the European Commission.

Dating back to 1999, the GCL aims to rationalise, coordinate and optimise the use of human and technical resources among the European Customs Laboratories. One of its most important missions is to anticipate changes in the customs environment and to ensure that the customs laboratories are sufficiently prepared to meet both current and future challenges. Through networking and face-to-face contacts between the customs laboratories, the GCL adds value by making it easier to exchange experience and best practice.

The GCL carries out coordination through six integrated actions (see pp. 18-19). Various activities are organised by the GCL under the six themes as it moves towards achieving its ambitious goal of an integrated network of European customs laboratories. The activities are carried out on an ad hoc and voluntary basis by the customs laboratories themselves.

Meanwhile, greater coordination between European customs laboratories has received the backing of Europeans' elected representatives. In their Resolution of 19 June 2008 on the fortieth anniversary of the Customs Union, Members of the European Parliament welcomed the initiative to establish a European customs laboratories' network, with a view to uniform interpretation of EU technical standards – an important sign of political support as the GCL takes its work forward.





GCL action 1: ILIADe database of analytical methods

ILIADe, the Intra-Laboratory Inventory of Analytical Determination, is a shared directory of analytical methods. Developed by the Italian Customs Agency, it provides customs laboratories with an easily accessible and up-to-date compilation of methods useful for customs purposes, as well as some methods for authenticity and quality control, consumer health protection and environmental controls. ILIADe is available to all customs laboratories from the EU Member States and on special request to non-EU countries. The ILIADe database is constantly being improved and updated: all information or data is discussed and validated by the Action 1 working group before being included.

GCL action 2: Inter-comparisons and method validations

This GCL action lays the foundations for validating existing analytical methods and for developing new techniques. Studies aim to harmonise the analytical methods used by laboratories and to compare and validate those used for tariff classifications and other policies, while proficiency tests enable laboratories to assess their own methods and way of working. Activities have looked at products like “non-Annex 1” goods (Meursing table), beer, seasoned poultry, cooked versus un-cooked products, sugar, spirits and alcoholic beverages, Solvent Yellow 124 and bio-components in fuels. This action also covers coordination of customs-related research and development activities in collaboration with various relevant research institutes.

GCL action 3: Networking on quality

Although the quality requirements concerning the technical competence of laboratories are the same for all customs laboratories of the EU Member States, their implementation may

vary according to each laboratory and its own specific quality system. GCL action 3 aims to develop a Common Quality Policy for all customs laboratories so as to ensure uniform interpretation of quality requirements and to establish the basis for the mutual acceptability of test data without the need for further re-testing of products and articles when they are traded internationally. The constant effort made by the customs laboratories to improve and guarantee quality is seen in the increasing number of methods of analysis accredited according to ISO 17025. In addition, attention has been paid, within GCL action 3, to developing a handbook outlining guidelines for sampling procedures and to the issue of uncertainty of measurement.



GCL action 4: Strategy, communication and events

GCL action 4 concerns scientific and technical communication and exchanges within and about the GCL, also including organisation of or participation in workshops, seminars, conferences and training days. A number of major seminars bringing together customs chemists from the EU and some non-EU countries are organised under this action, such as the Seminar of European Customs Chemists held every three years. These are an ideal forum for customs chemists to meet, exchange views, share experience and compare laboratory practices. Training activities have included learning days on stable isotopic analyses – very sophisticated methods used by customs laboratories. Training could also be organised for customs officers on issues such as sampling or safety. This fourth action also deals with strategy/future perspectives: studying new trends and challenges faced by the customs laboratories.

GCL action 5: Scientific expertise

This GCL action was one of two new actions (along with GCL action 6) introduced in 2009, further enhancing the GCL's role in harnessing scientific expertise. Initial activities included a workshop on molecular biology and other techniques which can be used in the enforcement of the Common Agricultural Policy or the control of the customs declaration of food products (beef sexing, identification of garlic) as well as the protection of CITES species and timber, a working group on textiles and shoes (looking at the determination of raw material composition and the method for tariff classification of shoes) and another on tobacco (looking at parameters and methods related to controls of tobacco and tobacco products). Action 5 also sees steps made towards the development of a scientific customs force that can rapidly give

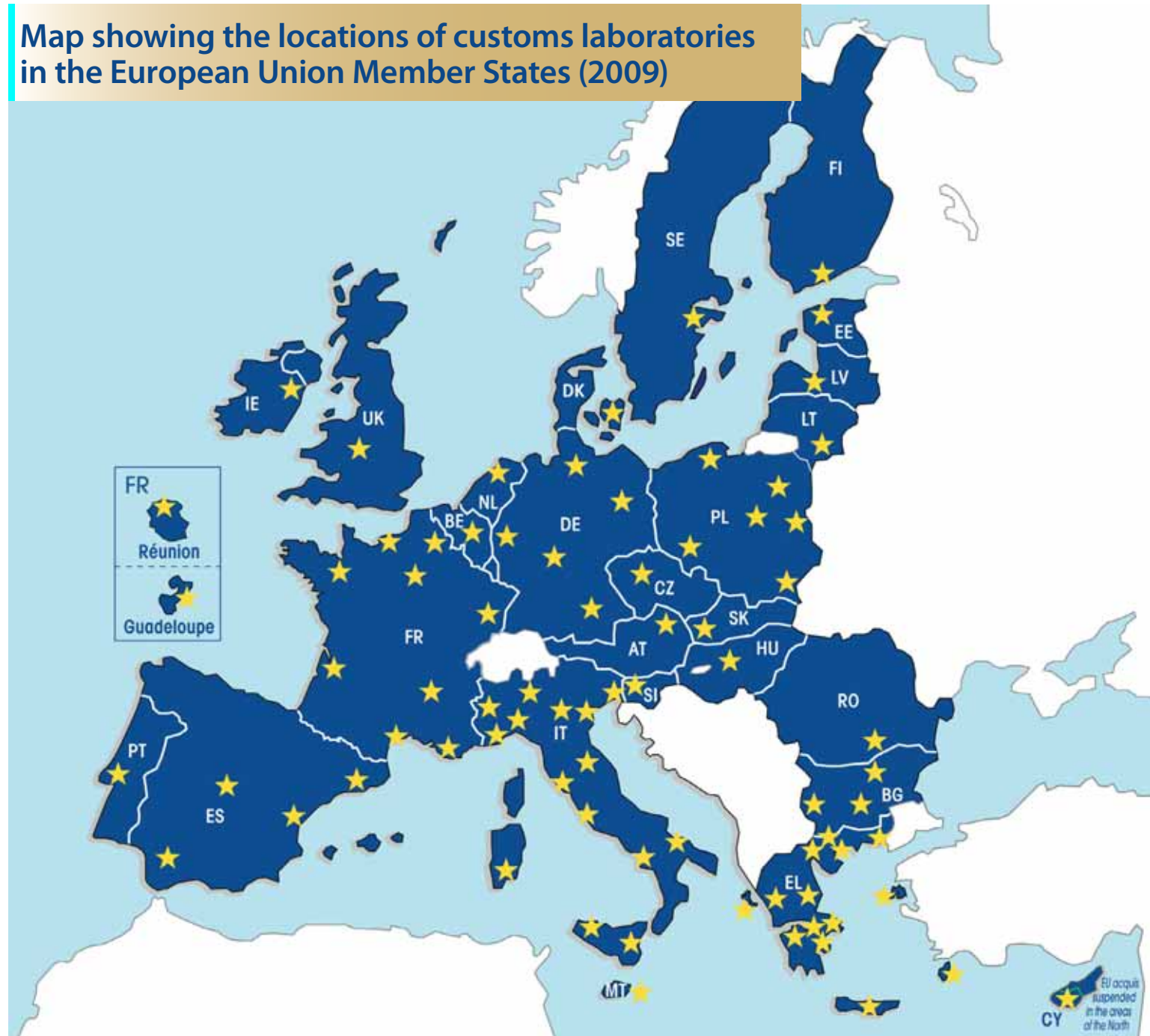
support, if necessary also in the field or online (a virtual helpdesk), within the GCL to respond to requests for scientific advice or expertise, for example to identify drug precursors or to avoid safety issues faced by customs officials in their daily work (e.g. dangerous fumigants in containers).

GCL action 6: European Customs Inventory of Chemical Substances (ECICS)

ECICS is an information tool on chemicals specifically designed for customs officials and economic operators involved in the customs declaration. It is one of the first concrete results of the cooperation between the European Commission and EU Member States in the customs field (first publication in 1974). ECICS is probably the sole database in the world providing reliable classifications in the customs nomenclature for chemicals and, being freely available on the internet, is used worldwide. It currently contains more than 30 000 approved classifications and is constantly being improved and updated. It is now available on the secured customs network (CCN/CSI) allowing for direct consultation and enrichment by customs officials. While it was initially dedicated to the tariff classification, it will now provide all the information necessary for the rapid and efficient control and the safe handling of chemicals by customs officials. It is destined to become the cornerstone of customs' implementation of all chemical regulations such as on drug precursors, chemical weapons precursors, chemicals that are dangerous for health or the environment, and REACH (the European Community Regulation on the Registration, Evaluation, Authorisation and Restriction of Chemical substances). ECICS was integrated into the GCL in 2009 as the sixth action, with the creation of a working group looking at it in terms of database organisation, choices and validation of entries.



Map showing the locations of customs laboratories in the European Union Member States (2009)



Contacting your laboratory

Member States' customs laboratories (2009)

AUSTRIA

Steuer- und Zollkoordination
Technische Untersuchungsanstalt
Vordere Zollamtstrasse 5
1030 WIEN
+ 43 1 71106/5028
www.bmf.gv.at

BELGIUM

Laboratorium Douane en Accijnzen
Blijde-Inkomststraat, 20
3000 LEUVEN
+ 32/ 257 53 160
www.fiscus.fgov.be

BULGARIA

Central Customs Laboratory
Customs Agency
Rakovski Str. N 47
1202 SOFIA
+ 359 9859 4150
www.customs.bg

CYPRUS

General State Laboratory
44, Kimonos, Acropolis
1451 NICOSIA
+ 357 22809119
www.sgl.moh.gov.cy

CZECH REPUBLIC

General Directorate of Customs
Customs Technical Laboratory
Budejovická 7
14096 PRAHA 4
+ 420 261333504
www.cs.mfcr.cz

DENMARK

SKAT (Tax and Customs)
Told
Sluseholmen 8 B
2450 KØBENHAVN SV

Chemists for SKAT
FORCE Technology
Park All 345
2605 BRØNDBY
+ 45 43 26 70 00
www.force.dk

ESTONIA

Estonian Environmental
Research Centre
Marja 4D
10617 TALLINN
+372 6112917
www.klab.ee

FINLAND

Finnish Customs Laboratory
Tekniikantie 13
P.O. Box 53
02151 ESPOO (HELSINKI)
+ 358 20 492 3285
www.tulli.fi

FRANCE

Service Commun
des Laboratoires (SCL)
Unité de direction (UD)
14, rue Perrée
75003 PARIS
+ 33 1 53 01 50 80
www.douane.gouv.fr

GERMANY

Bildungs- und
Wissenschaftszentrum der
Bundesfinanzverwaltung
Abteilung Wissenschaft und Technik
Gescherweg 100
D-48161 MÜNSTER
+49/251 8670-0
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GREECE

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General Chemical State Laboratory
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+ 30 210 6479 000
www.gcsf.gr

HUNGARY

Chemical Institute of the Hungarian
Customs and Finance Guard
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P.O. box: 35
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+ 36 1 4035092
www.vam.gov.hu

IRELAND

CUSTOMS and EXCISE
State Laboratory
Young's Cross
Celbridge
Co. KILDARE
+ 353 1 505 7000
www.statelab.ie
www.revenue.ie

ITALY

Direzione Centrale per l'Analisi
Merceologica e per lo Sviluppo dei
Laboratori Chimici
Via Mario Carucci, 71
00143 ROMA
+39 065024.6102/3
www.agenziadogane.it

LATVIA

State Revenue Service of the
Republic of Latvia Customs Board
Customs Laboratory
Citadeles Str.3
RIGA LV 1010
+ 371 670 475 10
www.vid.gov.lv

LITHUANIA

Lithuanian Customs Laboratory
Akademijos str. 7
08412 VILNIUS 21
+ 370 (5) 237 56 50
www.cust.lt

MALTA

Malta Customs Laboratory
Lascaris Wharf
Customs House
CMR 1226 VALLETTA
www.maltacustoms.gov.mt

POLAND

Customs Chambers in Warsaw
Central Customs Laboratory
Kolorowa 13
05-402 Otwock
+ 48 22 719 84 47
www.clc.warszawa.ic.gov.pl

PORTUGAL

Laboratório da Direcção Geral das
Alfândegas e IECS
Edifício da Alfândega de Lisboa, 2º
Rua do Terreiro do Trigo
1100-603 LISBOA
+ 351 21 8813102
www.dgaiec.min-financas.pt

ROMANIA

National Customs Authority
Central Customs Laboratory
Strada Vulturilor
Nr. 2, Sector 3
30855 BUCURESTI
+ 40 / 2132 60 386
www.customs.ro

SLOVAKIA

Customs Directorate
of the Slovak Republic
Customs Laboratory
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821 09 BRATISLAVA
+ 421 2 5810 2614
www.colnasprava.sk

SLOVENIA

Customs Administration of RS,
Customs Laboratory
Smartinska 55
1523 LJUBLJANA
+ 386/1-478 39 92
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SPAIN

Agencia Estatal
de Administración Tributaria
Departamento de Aduanas e
Impuestos Especiales
Laboratorio Central de Aduanas
Calle Navaluenga 2 A
28035 MADRID
+ 34 91 376 80 00
www.aeat.es

SWEDEN

Swedish Customs Laboratory
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112 98 STOCKHOLM
+ 46 840 503 70
www.tullverket.se

THE NETHERLANDS

Dutch Customs Laboratory
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www.campden.co.uk

Information on customs laboratories:
http://ec.europa.eu/eu_customs_laboratories

European Commission's Directorate General
for Taxation and Customs Union (DG TAXUD):
http://ec.europa.eu/taxation_customs/index_en.htm

European Commission

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Luxembourg: Publications Office of the European Union

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