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**THE POLISH CUSTOMS SERVICE AS A GUARDIAN
OF SECURITY AND SAFETY
OF THE CROSS-BORDER FREIGHT TRAFFIC¹**

Introduction

The Customs Service is a uniformed agency, which was established to safeguard the area of the European Union customs territory, including lawful transit of goods into and out of the EU customs territory. Guaranteeing security and safety of trade, is one of the most important, just after the collection of customs duties and taxes, tasks of the Polish Customs Service. The efficient performance of this duty is of great importance since the Customs Service in Poland does not only safeguard the customs territory of the Republic of Poland but, to the same extent as other Member States, protects the customs territory of the entire European Union. It must be stressed that this agency is responsible for the protection and service of the external border of the European Union. Presently, the external EU border in Poland comprises the borders with Russia, Belarus, Ukraine, the maritime border and customs offices at airports.² Customs officers perform their duties in 16 customs chambers,

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² According to the data of Central Statistical Office of Poland (GUS) in 2013 at border crossings located at the external land border of the European Union, 31.8 million customs clearances of persons entering or leaving Poland were carried out. Out of the total number of clearances,

45 customs offices (19 of those supervise border customs branches) and 141 customs branches, of which 49 are border branches: 9 branches deal with rail traffic, 16 branches – road traffic, 10 branches – maritime, 12 branches – aerial traffic as well as 2 branches are of road-rail character.³ At the external land border of the EU, with the total length of 1185 km, officers perform their duties in 6 border customs branches of the Customs Chamber in Przemyśl (the border with Ukraine); 11 border customs branches of the Customs Chamber in Biała Podlaska (the border with Ukraine and Belarus); 5 border customs branches of the Customs Chamber in Białystok (the border with Belarus); 6 border customs branches of the Customs Chamber in Olsztyn (the border with Russia). The security of the maritime border lies within the responsibility of officers from the Customs Chambers in Szczecin (3 maritime border customs branches), Gdynia (6 maritime border customs branches) and Olsztyn (1 maritime border customs branch). Air traffic is a responsibility of border customs branches delegated from the organizational structures of Customs Chambers in Warsaw (3 border customs branches), Wrocław (2 branches) as well as Cracow, Katowice, Poznań, Gdynia, Szczecin, Przemyśl and Łódź (each 1 border customs branch).⁴

The aim of the paper is to present the strategic framework of customs control, which is the principal tool in the process of guaranteeing security and safety of trade in goods, as well as to characterize the directions and analyze the effectiveness of measures taken by the customs authorities as to safeguard the cross-border freight traffic. With this regard, a descriptive method comprising of the analysis of literature sources, an analysis of statistical data as well as the business practice will be employed.

Customs control as the primary attribute in the process of guaranteeing security and safety of trade in goods

The Customs Service undertakes actions aimed at ensuring that ‘safe’ goods are transited into the EU territory, i.e. those which do not pose a threat to human life and health (e.g. goods not meeting quality standards), are not detrimental to the natural environment (protection against the illegal sale of endangered species as well as against importing harmful substances and microorganisms), do not pose

80.4% concerned foreigners and 19.6% Poles. The highest number of persons crossed the Polish-Ukrainian border (52.8% of all external land EU border crossings in Poland in 2013), fewer crossed the border with Belarus (27.7%) and the fewest (19.5%) with Russia. More information on this issue can be found in: *Ruch graniczny oraz przepływ towarów i usług na zewnętrznej granicy Unii Europejskiej na terenie Polski w 2013 r.*, Informacje i opracowania statystyczne, Główny Urząd Statystyczny, Urząd Statystyczny w Rzeszowie, Warszawa–Rzeszów 2014, p. 24.

³ <http://www.mf.gov.pl/sluzba-celna/sluzba-celna/struktura-organizacyjna/struktura> [accessed: 21.06.2016].

⁴ *Ibidem*.

a threat to economic operators (eliminating goods creating unfair competition, including those violating intellectual property regulations, trademarks, patent laws). The principal attribute which enables carrying out such actions is customs control. Customs control, frequently perceived negatively by those subjected to it, is however of critical importance in the process of providing security and safety of trade since its role of monitoring, managing and combating crime in trade between the EU and other external countries is pivotal. It is a tool which is employed so as to verify the regularity of respecting such aspects as customs law regulations or other regulations connected with the transit of imported and exported goods between the EU and third countries.

The principles of customs control are included in the Union Customs Code (UCC). Article 5 of CCC defines ‘control by the customs authorities’ as:

specific acts performed by the customs authorities in order to ensure compliance with the customs legislation and other legislation governing the entry, exit, transit, movement, storage and end-use of goods moved between the customs territory of the Union and countries or territories outside that territory, and the presence and movement within the customs territory of the Union of non-Union goods and goods placed under the end-use procedure.⁵

In accordance with Article 46 of UCC the customs controls may consist of examining goods, taking samples, verifying the accuracy and completeness of the information given in a declaration or notification and the existence, authenticity, accuracy and validity of documents, examining the accounts of economic operators and other records, inspecting means of transport, inspecting luggage and other goods carried by or on persons and carrying out official enquiries and other similar acts.⁶

In compliance with the Union standards, a selective customs control system, based on risk analysis of designated operators, applies. The rationale for using this method is grounded on the assumption that since it is not possible to check all persons, vehicles and goods crossing the border, control measures should be directed at only those suspected of illicit practices. This approach towards customs control means that is not “absolute control of everything” but rather a selective activity aimed at particular areas. The legal basis for employing risk analysis in control activities of customs authorities has been the Community Customs Code Amendment⁷ adopted by the European Commission in 2005. The legislator clearly stated

⁵ Article 5 Point (3) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast), Official Journal of the European Union L 269/1, 2013 of 10.10.2013.

⁶ *Ibidem*, Article 46.

⁷ Regulation (EC) No 648/2005 of the European Parliament and of the Council of 13 April 2005 amending Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, Official Journal of the European Union L 117/13 of 04.05.2005.

that customs controls are, as a rule, based on risk analysis employing IT solutions.⁸ Furthermore, with accordance to Article 4, Point 25 of the regulations, risk is defined as the likelihood of an event occurring, in connection with the entry, exit, transit, transfer and end-use of goods moved between the customs territory of the Community and third countries and the presence of goods that do not have Community status, which:

- prevents the correct application of Community or national measures, or
- compromises the financial interests of the Community and its Member States, or
- poses a threat to the Community's security and safety, to public health, to the environment or to consumers.

In the UCC regulations, the notion of risk has been specified as the likelihood and the impact of an event occurring, with regard to the entry, exit, transit, movement or end-use of goods moved between the customs territory of the Union and countries or territories outside that territory and to the presence within the customs territory of the Union of non-Union goods, which would:

- prevent the correct application of Union or national measures;
- compromise the financial interests of the Union and its Member States; or
- pose a threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers⁹;

The term 'risk management', which, according to the 2005 amended regulations, meant the systematic identification of risk and implementation of all measures necessary for limiting exposure to risk,¹⁰ was modified in UCC and its final shape reads as the systematic identification of risk, including through random checks, and the implementation of all measures necessary for limiting exposure to risk¹¹ and includes such measures as collecting data and information, analysing and assessing risk, prescribing and taking action and regularly monitoring and reviewing that process and its outcomes, based on international, Union and national sources and strategies.¹² At the national level, the obligation of performing controls on the basis of risk analysis intended to recognize and assess the level of risk as well as estimate measures required to limit it, is a result of Article 3 (1) of Customs Service Act (Ustawa o Służbie Celnej¹³). However, risk is described as a possibility

⁸ *Ibidem*, Article 13.

⁹ Article 5 Point (7) Regulation (EU) No 952/2013 of the European Parliament and of the Council no 952/2013, *op. cit.*

¹⁰ Article 6 Point (26) Regulation (EC) No 648/2005 of the European Parliament and of the Council no 648/2005, *op. cit.*

¹¹ Article 5 Point (25) Regulation (EU) No 952/2013 of the European Parliament and of the Council no 952/2013, *op. cit.*

¹² *Ibidem*, Article 46 Point (4).

¹³ Ustawa o Służbie Celnej, Obwieszczenie Marszałka Sejmu Rzeczypospolitej Polskiej z dnia 7 sierpnia 2013 r. w sprawie ogłoszenia jednolitego tekstu ustawy o Służbie Celnej, Official Journal 2013 (1404).

of violation of the rules of law.¹⁴ It must be stressed that, if control activities are random, they may be carried out regardless of the results of the risk analysis. The scope and mode of performing control activities is regulated by Articles 30–55 of the abovementioned regulation. The act assumes one control procedure, which is to be employed by particular organizational units in compliance with their character. The procedure contains both the elements which are common to all areas subject to control (e.g. regarding the entitlements of the controllers or duties of entities under control) as well as elements specific to them (e.g. connected with additional duties of entities in terms of excise regulations, regulations containing references to the tax statute rules). The conditions for carrying out controls are regulated in detail by the regulation of the Minister of Finance on controls of compliance with the customs regulations as well as other regulations related to the import and export transit of goods.¹⁵ Furthermore, in the Customs Service Business Strategy for the years 2014–2020 it was clearly laid down that the Customs Service strives for implementing a full-service approach towards the customer, combining the service function dedicated to enhancing the standards of service with control activities.¹⁶ As specified in the Strategy, the Customs Service activities consisting in monitoring threats, performing risk analysis, segmenting risks as applied to particular operators as well as extensive analysis of acquired data, will contribute to taking control measures in areas where it is necessary.

The directions and effectiveness of actions taken in the process of safeguarding the cross-border freight traffic

The Polish Customs Service operates on a section of the external border of the EU with the highest trade traffic. It is estimated that since 2008 border traffic has been increasing by 10–15% each year,¹⁷ therefore, ensuring a proper flow of traffic and trade at borders while maintaining a high level of effectiveness of customs controls, is of the utmost importance. Over the period 2011–2015 the border traffic of passenger vehicles increased by 37.7%, and of persons 38.9% (Table 1); a vehicle (passenger or heavy goods vehicle) is cleared every two seconds, every second or just under it – a traveller¹⁸.

¹⁴ *Ibidem*, Article. 3 (2).

¹⁵ Obwieszczenie Ministra Finansów z dnia 14 grudnia 2012 r. w sprawie ogłoszenia jednolitego tekstu rozporządzenia Ministra Finansów w sprawie wykonywania kontroli przestrzegania przepisów prawa celnego oraz innych przepisów związanych z przywozem i wywozem, *Official Journal* 2013 (176).

¹⁶ Strategia działania Służby Celnej na lata 2014–2020, Załącznik do zarządzenia nr 50 Ministra Finansów z dnia 13 grudnia 2014, Ministerstwo Finansów, p. 6.

¹⁷ Służba Celna 2013. Raport roczny, Ministerstwo Finansów, Warszawa 2014, p. 8.

¹⁸ Służba Celna 2015. Raport roczny, Ministerstwo Finansów, Warszawa 2016, p. 12.

Table 1. Service and control of freight and vehicle traffic at the border (in years 2011–2015)

Year	number of customs officers involved	number of vehicles		number of persons crossing the border
		passenger	HGV	
2011	3561	8982586	1704435	33300130
2012	3541	10157145	1922708	37566921
2013	3543	11491014	2023504	41933324
2014	3593	12184216	1864791	43547674
2015	3630	12375843	1593714	46268102

Source: Own work based on the Statistical Bulletin of the Customs Service for quarters I–IV of 2013; 2014 and 2015 („Biuletyn Statystyczny Służby Celnej”, I–IV kwartał 2013, Departament Służby Celnej, Ministerstwo Finansów, Warszawa 2014, p. 106, „Biuletyn Statystyczny Służby Celnej” I–IV kwartał 2014, Departament Służby Celnej, Ministerstwo Finansów, Warszawa 2015, p. 105, „Biuletyn Statystyczny Służby Celnej” I–IV kwartał 2015, Departament Służby Celnej, Ministerstwo Finansów, Warszawa 2016, p. 80.)

The system of controls performed by the Polish Customs Service is, by principle, characterized by controls based on the identified risk. Risk, understood as the highest probability of the occurrence of irregularities as well as potential effects of their occurrence, is divided into areas (of high, medium and low risk).¹⁹ The priority areas i.e. those, which are characterized as having the greatest probability of the occurrence of irregularities, are established on the basis of the Central Risk Register. The register lays down the hierarchy of risk areas, based on the frequency of occurring of the risk as well as on effectiveness and financial results of measures taken by customs authorities.²⁰ The principles for drawing up detailed control plans as well as rules regarding control planning are laid down annually in the Strategic Plan for Controls. Among areas of high risk, in which actions can be taken by customs authorities as soon as the border traffic, include: tobacco for smoking, cigars and cigarillos; dried tobacco; fuel oils and diesel oils intended as fuel oils; contaminated ethyl alcohol and products based on it.²¹ The risk posed by cargo entering and leaving the EU customs territory is analysed on the basis of cargo information submitted electronically in a single declaration by operators prior to departure (ECS declaration) or arrival (ICS declaration). For exports (Export Control System) this is carried out by customs at the office of export. For imports (Import

¹⁹ The Strategic Plan for Controls – Strategiczny Plan Kontroli. Założenia do opracowania planów kontroli na rok 2015, Departament Kontroli Celnej, Podatkowej i Kontroli Gier, Ministerstwo Finansów, 2014, p. 2; <http://www.mf.gov.pl/sluzba-celna/dzialalnosc/dokumenty-strategiczne> [accessed: 21.06.2016].

²⁰ *Ibidem*, p. 3.

²¹ *Ibidem*.

Control System) risk analysis is performed by customs at the first point of entry on all goods entering the EU customs territory regardless of their destination.²² Risks are gauged by means of electronic application of common risk criteria and standards for security and safety risk analysis. Customs authorities at the first point of entry decide, based on the gravity of the risk posed, whether checks are needed and, if so, whether they are to be performed at the border or at the place of unloading of the cargo. This procedure entails from an increase of cross-border traffic, among other things.

The effectiveness and efficiency of control activities taken by the Polish Customs Service are heavily influenced by mutual assistance in performing control duties, including cooperation concerning an assessment whether a given item of cargo may be transited into the EU customs territory with other services such as Veterinary Inspectorate (veterinary control of animals and products of animal origin), Sanitary Inspectorate (border sanitary control intended not to admit to the territory of the country and Union, food as well as food-contact materials and products which do not meet health requirements laid down in the current rules of law and may pose a threat to human health and life), Plant Protection and Seeding Inspectorate (phytosanitary control of plants and plant products), Inspectorate of Trade Quality of Agricultural-Food Products (quality control of agri-food products).

In 2015, organizational units of the Customs Service performed over 186 thousand controls, including 174 062 independently (29.54% positive; 63.58% negative) as well as 12 845 joint controls while collaborating with other services (3.58% positive; 3.29% negative)²³. The directions of actions taken by customs authorities while safeguarding the cross-border freight transit result from the character of committed customs crimes, among other things.

Tobacco products

Smuggling tobacco products is a very lucrative area of activity for organized crime groups. Activities of the Customs Service in this area are carried out according to e.g. strategic guidelines for combating illicit trade in tobacco products,²⁴ which indicate maintaining a high level of control at the Eastern border of the European Union. It should be stressed that, owing to its geographical location, Poland is regarded not only as the final destination for illicit products but also as a transit

²² Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee on Customs Risk Management and Security of the Supply Chain, Brussels, 2013, p. 5.

²³ Cf. „Biuletyn Statystyczny Służby Celnej” I–IV kwartał 2015, *op. cit.*, p. 71.

²⁴ More details in: *Strategia działania Służby Celnej w zakresie zwalczania przemytu i nielegalnego obrotu wyrobami tytoniowymi na lata 2012–2015*, Departament Kontroli Celno-Akcyzowej i Kontroli Gier, Ministerstwo Finansów, Warszawa 2012, <http://www.mf.gov.pl/sluzba-celna/dzialalnosc/dokumenty-strategiczne> [accessed: 21.06.2016].

country. The incentive for illicit trade of tobacco products stems from the discrepancy in the tax burden between Member States and the third countries (e.g. Belarus, Ukraine, Russia) the results of which is a lower price of the contraband product, making it an attractive option for a potential buyer. In the area of tobacco products, the Polish Customs Service is one of the EU leaders in terms of detection. Over the period of 2011–2015, the Polish Customs Service detected in total 2026 million of cigarettes worth PLN 1172 million²⁵ (in 2015 – in total 461 million of cigarettes worth PLN 326 million²⁶). In 2014 a slight decrease in the number of detection could be observed, in comparison with 2013 (2014 – 396 million of cigarettes amounting to 228 PLN million; 2013 – 402 million of pieces estimated at PLN 267 million),²⁷ however it is not a result of decreased involvement of customs authorities in this segment but rather occurred due to emerging new trends (segmentation of smuggling, alteration of smuggling routes of organized crime groups, a fashion for not smoking, e-cigarettes).

Alcoholic beverages

A similar level of pricing of alcoholic beverages in neighbouring countries results in a decreased intensity of smuggling such products in Poland in comparison with tobacco contraband. Still, only in 2014 the value of alcoholic beverages which were impounded by the Customs Service was estimated at approximately PLN 52 million,²⁸ in 2015 the value of alcoholic beverages was estimated at approximately PLN 7 million.²⁹ However, criminal activities in this segment are observed not only in the cross-border traffic but, predominantly, as a result of decontamination of industrial-grade alcohol within the country. Alcohol, most frequently produced from decontaminated industrial spirit (e.g. employed in the production of windshield washer fluid, solvent, BBQ lighter fluid) contains a number of harmful substances, including methanol, which can be lethal to consumers. Therefore, the consumer awareness is so crucial since no steps taken by customs authorities can protect potential consumers from dangers if consumers insist on buying alcohol products of unknown origin.

Liquid fuels

In the area of liquid fuels, the Customs Service carries out tasks including the collection of customs duties and taxes (customs duty, excise tax, import VAT, fuel sur-

²⁵ Estimates made on the basis of Statistical Bulletins of the Customs Service for years 2011–2015.

²⁶ „Biuletyn Statystyczny Służby Celnej” I–IV kwartał 2015, *op. cit.*, p. 72.

²⁷ „Biuletyn Statystyczny Służby Celnej” I–IV kwartał 2014, *op. cit.*, p. 97.

²⁸ *Ibidem.*

²⁹ Służba Celna 2015. Raport roczny, Ministerstwo Finansów, Warszawa 2016, p. 16.

charge). Smuggling of fuel is chiefly caused by a lower level of prices in markets of neighbouring countries and is associated with drivers of heavy goods vehicles and residents of borderland areas. Under the current regulations, one can transit into Poland no more than 600 litres of fuel, however, in the case of passenger car, this amount is limited to the capacity of a standard fuel tank. Furthermore, fuel may not be removed from the tank in which it was transported.³⁰ In 2015 units of the Customs Service detected in the fuel tanks of passenger cars over-the-limit transit into the country of 350 thousand litres of fuel worth PLN 4.2 million (in 2014 – 0.7 million litres of fuel, in 2013 – 1.1 million litres of fuel).³¹

Drugs and drug precursors

Curbing drug trade is one of the greatest challenges for customs services. The global spread of this illicit practice requires of customs authorities constant vigilance. Customs authorities carry out controls, aiming to intercept all cases of illegal drugs trade³² as well as drug precursors i.e. substances used in illegal production of narcotic drugs and psychotropic substances. Frequently, organized crime groups are responsible for illicit trade of narcotics, thus cooperation on the international level is so crucial. Exchange of information between customs services, joint trainings, joint international operations aimed at combating drugs smuggling as well as cooperation with international organizations such as World Customs Organization (WCO) or specialized institutions such as European Police Office (Europol) or The European Anti Fraud Office (OLAF) are particularly vital to the effectiveness and efficiency of measures taken in the area of drug crime. As a result of checks, the value of narcotics detected in 2015 amounted to PLN 42 million,³³ in 2014 amounted to PLN 85 million.³⁴

Dangerous and harmful goods

Discrepancies in labour costs as well as striving of numerous companies for achieving the lowest possible costs of productions results in a situation in which a lot of

³⁰ Cf. Article 107 and Article 110 Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (codified version) Official Journal of the European Union L 324/23 of 10.12.2009.

³¹ Cf. Służba Celna 2015. Raport roczny, *op. cit.*, p. 16, Służba Celna 2014. Raport roczny, Ministerstwo Finansów, Warszawa 2015, p. 15; Służba Celna 2013. Raport roczny, *op. cit.*, p. 7.

³² Both drugs of natural origin (e.g. cannabis, cocaine, heroin) and synthetic narcotics (amphetamine, ecstasy, LSD)

³³ According to the data from the Customs Service the total amount was PLN 42,419,706, Cf. „Biuletyn Statystyczny Służby Celnej” I–IV kwartał 2015, *op. cit.*, p. 76.

³⁴ According to the data from the Customs Service the total amount was PLN 85,358,585, Cf. „Biuletyn Statystyczny Służby Celnej” I–IV kwartał 2014, *op. cit.*, p. 98.

goods are produced in countries where security norms are violated. The goal of customs authorities is detecting and forbidding the entry into trade of goods which may have adverse influence on health, security of people and environment in the general sense. It does not only concern the irregularities in construction or materials of the product but also oversights in labelling, the lack of a manual or inappropriate information provided by manufacturers. While assessing safety of the product, customs authorities take account the properties and appearance of the product (ingredients, packaging, labelling, warnings and instructions on the safe use of the product), influence on other products (in the case of complementary goods), also take into consideration the target group of the product (a special category of consumers exposed to danger are children and the elderly). In 2013 the Customs Service prevented the entry into trade 1389 dispatches of hazardous goods which did not meet the norms,³⁵ in 2014 it averted the smuggling of 1500 dispatches out of 4.25 million items of goods including medical products (2 million of items), toys (0.74 million of items), individual protection means (0.6 million of items), IT equipment (74 thousand of items).³⁶

Goods infringing intellectual property rights

The legal basis for actions taken by customs authorities aimed at providing maximum prevention of transiting into the EU market goods breaching intellectual property laws is the regulation concerning customs enforcement of intellectual property rights.³⁷ Under this regulation, goods infringing intellectual property rights include: counterfeit goods;³⁸ pirated goods;³⁹ goods which infringe: a patent, a supplementary protection certificate, a national or Union system of plant protection, a designation of origin or a geographical indication, geographical names, trade names; a topography of semiconductor products; utility models and devices which are primarily adapted for the purpose of enabling or facilitating the circumvention

³⁵ Służba Celna 2013. Raport roczny, *op. cit.*, p. 5.

³⁶ Służba Celna 2014. Raport roczny, *op. cit.*, p. 13.

³⁷ Regulation (EU) No 608/2013 of the European Parliament and of the Council of 12 June 2013 concerning customs enforcement of intellectual property rights and repealing Council Regulation (EC) No 1383/2003 of 29.06.2013.

³⁸ 1) goods (including packaging) which bear without authorisation a sign which is identical to the trade mark validly registered in respect of the same type of goods, or which cannot be distinguished in its essential aspects from such a trade mark, in conformity with EU law; 2) goods which are the subject of an act infringing a geographical indication; 3) any symbol trademark (including logo, label, sticker, brochure, operating instructions, warranty document marked with such a symbol; packaging of counterfeit goods, presented separately (Article 2, Point(5) of Regulation (EU) No 608/2013, *op. cit.*).

³⁹ Goods which are, or contain copies, made without the consent of the holder of a copyright or related right or a design, or of a person authorised by that holder in the country of production (Article 2, Point(6) of Regulation (EU) No 608/2013, *op. cit.*).

of any technology. Trade in goods breaching intellectual property laws is chiefly detrimental to producers and traders conducting legitimate business, it may also be hazardous to health and safety of consumers (counterfeit medicines, food or vehicle spare parts). The value of all goods detained by the Polish Customs Service in 2015 in this segment is estimated at PLN 48 million,⁴⁰ in 2014 it was over PLN 47 million⁴¹ and in 2013 it was over PLN 76 million.⁴² The detained goods do not only consist of luxury products but much more frequently, household articles. Furthermore, the number of high-tech products is also increasing. It is very often the case, that the high quality of counterfeit products makes indentifying them virtually impossible without professional knowledge. It sometimes happens that goods are counterfeit so well that not only customs authorities but also the right holders encounter difficulties differentiating genuine products from fakes.

Protected species of fauna and flora

The legal basis for the performance of controls and detecting illegitimate cross-border transit of endangered species of fauna and flora is the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).⁴³ The convention contains a list of species of animals and plants which were recognized as endangered or are at risk of becoming extinct in the future. It should be stressed that it does not refer to species of fauna and flora which are likely to become extinct due to natural or environmental causes but those under threat posed by the human desire to possess. Presently, what is detained at borders are in most cases dead specimens, completed products (handbags, shoes) as well as tourist souvenirs. Furthermore, more and more frequently there are cases of transiting pseudo-medicines (tablets, balms, creams) containing ingredients extracted from endangered species. A slight increase in smuggling in this segment may be observed during the summertime. This kind of smuggling is carried out individually, as part of international tourist traffic, which is characterized by carrying a small number of goods, most frequently hidden inside luggage and originating from countries popular with holidaymakers. In the case of tourist returning from exotic holidays, attempts of moving 'souvenirs' across the border may be a result of insufficient knowledge of law

⁴⁰ The exact value is PLN 48,942,965, „Biuletyn Statystyczny Służby Celnej” I-IV kwartał 2015, *op. cit.*, p. 76.

⁴¹ The exact value is PLN 47,247,337, „Biuletyn Statystyczny Służby Celnej” I-IV kwartał 2014, *op. cit.*, p. 99.

⁴² The exact value is PLN 76,281,911, „Biuletyn Statystyczny Służby Celnej” I-IV kwartał 2013, *op. cit.*, p. 99.

⁴³ Convention on International Trade in Endangered Species of Wild Fauna and Flora (also known as the Washington Convention or CITES) signed on 3 March 1973 in Washington by 21 countries (In 2013 there were 175 parties (countries) to the Convention). Poland ratified the document on 03.11.1989 and it has been in force since 12.03.1990.

concerning the protected species of fauna and flora. Nevertheless, apart from the tourist smuggling, there is another side of the problem i.e. illicit trade carried out intentionally by organized crime groups for whom this form of activity is a source of great benefits. Smugglers often forge transport documentation, that is why actions taken by customs services mainly consist in border customs controls during which officers check e.g. the compliance of documentation to the transited specimens as well as verify authenticity of such documents. Often, positive control is determined by specialist knowledge of customs officers. Over the period of 1998–2015, the Customs Service detected 2,600 cases of illicit trade in endangered species. Over 324 thousand of specimens were detained including: 18,264 live animals, 242,268 TCM/TAM products⁴⁴, 1,481 kg of caviar, 10,000 snowdrops, 1,200 cacti⁴⁵. In 2015, as a result of control actions, the value of CITES detections amounted to PLN 39,992⁴⁶, in 2014 – PLN 81,569⁴⁷, a year earlier – PLN 131,540⁴⁸.

Summary

The role of a guardian of security and safety of the cross-border freight traffic which is performed by the Polish Customs Service is of a priority character. It should be stressed that work of the Polish Customs Service at the Eastern border of the Republic of Poland has been assessed positively by the Supreme Audit Office. In the report it has been indicated that an increase in the number of cleared vehicles was possible thanks to changing the complete control for the selective control⁴⁹. It proves that the implemented system of the selective customs control based on risk analysis of operators is a right direction and ought to be continued. The performance of tasks on the basis of the system of risk analysis brings benefits such as reducing inconveniences connected with checks as well as increasing the effectiveness of detecting non-compliances. Furthermore, the Customs Service implemented a number of organizational-technical improvements, which streamline the border customs service such as green channels (special lanes enabling passengers with nothing to declare i.e. carrying goods within the permitted customs limits and not carrying prohibited items, a quick way to cross the border); fast way (a quick clearance procedure for returning heavy goods vehicles with no cargo); ONE STOP (a joint control procedure by customs and border services at one stopping

⁴⁴ Products of oriental pseudo-medicine containing ingredients extracted from endangered species, e.g. balms, ointments, plasters, lozenges, fats, creams, tonics.

⁴⁵ <http://www.mf.gov.pl/sluzba-celna/wiadomosci/aktualnosci> [accessed: 10.12.2015].

⁴⁶ „Biuletyn Statystyczny Służby Celnej” I–IV kwartał 2015, *op. cit.*, p. 74.

⁴⁷ „Biuletyn Statystyczny Służby Celnej” I–IV kwartał 2014, *op. cit.*, p. 98.

⁴⁸ „Biuletyn Statystyczny Służby Celnej” I–IV kwartał 2013, *op. cit.*, p. 98.

⁴⁹ Informacja o wynikach kontroli Sprawność działania służb państwowych na wybranych przejściach granicznych na granicy wschodniej RP, Najwyższa Izba Kontroli 2015, p. 12, <https://www.nik.gov.pl/kontrola/P/14/108> [accessed: 20.12.2015].

point); online cameras at border crossings. The effectiveness of control activities is proven today by numerous detections made by customs authorities independently as well as part of joint operations with other services. The statistics of detections indicate explicitly how important the role of the Customs Service is in combating drug and tobacco crime as well as preventing counterfeit goods, goods which are harmful and dangerous to human health and the natural environment, from entering the market. Highly qualified customs officers, effective methods, high-tech tools based on IT technologies enable currently concentrating customs controls on areas in which the risk of the occurrence of infringements is high. In effect, they enable effective combating of customs crime. Presently, customs services have the right to conduct operational activities, are able to employ direct coercive measures, and cooperation with other services and agencies allows them to acquire skills which they can use in not only combating but also anticipating and preventing criminal activities posing a threat to the Union market.

Polska Służba Celna w roli strażnika bezpieczeństwa granicznego ruchu towarowego

Organy celne – mające pełne kompetencje w zakresie nadzoru i kontroli nad wszystkimi towarami przewożonymi przez granice celne – stały się strażnikiem bezpieczeństwa w granicznym ruchu towarowym. Zapewnienie zgodnego z prawem przywozu towarów na unijny obszar celny oraz wywozu towarów z tego obszaru to obecnie jedno najważniejszych zadań organów celnych. Realizacja tego zadania jest możliwa m.in. poprzez wykonywanie kontroli celnej. Celem opracowania jest przedstawienie ram strategicznych kontroli celnej oraz charakterystyka kierunków i analiza skuteczności działań podejmowanych przez organy celne w zapewnianiu bezpieczeństwa w granicznym ruchu towarowym. W tym zakresie wykorzystano metodę opisową obejmująca analizę źródeł literaturowych, analizę danych statystycznych oraz praktykę gospodarczą.

Słowa kluczowe: bezpieczeństwo i ochrona rynku, kontrola celna, funkcja ochronna, Służba Celna

The Polish Customs Service as a guardian of security and safety of the cross-border freight traffic

The fact of customs authorities holding full competence within the supervision and control of all goods transited across the border caused them to become a guardian of security and safety of the cross-border freight traffic. Securing the lawful transit of goods into and out of the EU customs territory is currently one of the most important tasks of customs authorities. The performance of this task is possible by e.g. carrying out customs control. The aim of the paper is to present the strategic framework of customs control as well as to characterize the directions and analyze the effectiveness of measures taken by customs authorities as to safeguard the cross-border freight traffic. With this regard, the descriptive method comprising analysis of literature sources, analysis of statistical data as well as the business practice has been employed.

Key words: security and protection of the market, customs control, protective function, Customs Service