



**Agenda**  
**International Conference**  
**“Customs Policy - Mission, Principles and Vision”**  
**12-14.11.2008, Warsaw-Świder, Poland**

**12.11.2008 (Wednesday)**

The participant will be met at the Warsaw Airport and transferred to the Customs Training Center in Warsaw-Świder. For additional assistance participants may contact customs officers (before the exit).

Registration – hall of the Training Center in Warsaw-Świder

19.00 – 21.00 welcome buffet

**13.11.2008 (Thursday)**

**9.00 – Start of the conference**

9.00 – 9.10 Welcome address by Mr Jacek Kapica, Deputy Minister of Finance,  
Director General of the Polish Customs  
Organizational announcements

9.10 – 9.35 Customs Policy of the EU in the future -  
*Miroslaw Zieliński*, Deputy Director DG TAXUD UE

9.35 – 9.45 discussion

9.45 – 10.10 Customs Policy in the XXI Century -  
*Tapani Erling*, Director General of the Finish Customs

10.10 – 10.20 discussion

10.20 – 10.40 coffee break

10.40 – 11.15 Customs Policy – Mission, Principles and Vision -  
Prof. *Wiesław Czyżowicz*, former DG of the Polish Customs

11.15 – 11.25 discussion

11.25 – 11.50 The future of the European Customs Union in the light of the recent dispute with  
the US under the WTO Dispute Settlement Mechanism (DS. 315) -

Prof. *Hans Michael Wolfgang*, University of Münster

11.50 – 12.00 discussion

12.00 – 12.15	break
12.15 – 12.40	The role of the Customs Policy in the future enlargement of the EU - <i>Tomasz Bartoszewicz</i> , Warsaw Customs and Logistics College
12.40 – 12.50	discussion
12.50 – 13.00	family photo
13.00 – 14.00	lunch
14.00 – 14.25	Security Policy as Part of EU's Customs Policy - <i>Achim Rogmann</i> , FH Braunschweig/Wolfenbuettel
14.25 – 14.35	discussion
14.35 – 15.00	Towards: facilitation or control? False dilemma - <i>Tomasz Michalak</i> , Customs attaché in Brussels, former DG of the Polish Customs
15.00 – 15.10	discussion
15.10 – 15.30	tea break
15.30 – 15.55	Customs Policy as a part of the fiscal and financial policy - Prof. <i>Ladislav Balko</i> , University Bratislava
15.55 – 16.05	discussion
16.05 – 16.30	Customs after the dismissal of protectionism/Customs duties in the tax system - <i>Santiago Ibanez Marsilla</i> , Universitat de València
16.30 – 16.40	discussion
16.40 – 17.05	Common European Customs Administration – revolution (utopia) or evolution (necessity) - <i>Gerard Mosiej</i> , Customs broker
17.15 – 17.25	discussion
18.30 –	dinner hosted by Mr Jacek Kapica, Director General of the Polish Customs
<b>14.11.2008 (Friday)</b>	
9.00 – 9.25	Customs – From the Past to the Future, The Portuguese Perspective - Prof. <i>Gloria Teixeira</i> , University Porto
9.25 – 9.35	discussion
9.35 – 10.00	The Customs Union as a basis for the Community - the new interpretation of article 23 EC - Dr <i>Bartosz Makowicz</i> , University of Münster
10.00 – 10.20	coffee break
10.20 – 10.45	<i>Andres Rohde</i> , International Customs Law Academy, Mexico
10.45 – 10.55	discussion





# Customs Law – From Past to the Future

**Faculty of Law University of Porto**

Glória Teixeira

**FDUP/CIJE**

Tax Law Professor



## Customs Law – Past Trends

- Oldest taxes at national (in Portugal: 1179) and international levels
- Provided guidance to other taxes: see transfer pricing ‘arm’s length’ principle
- Main aim: collection of revenue



# The Future: Objectives

- Reduce cost compliance
- Improve trade transparency
- Meet security and safety requirements
- Achieve trade efficiency (see new import tax incentives in China)



# Reduction of Cost Compliance

- A 'paperless' environment
- Implementation of new practices based on risk analysis



# Improving Trade Transparency

- The role of commercial and industrial national associations
- - The impact of the decisions of WTO and ECJ





# The new European Customs Code (Regulation n° 450/2008)

- The status of economic operator : meeting the simplification and efficiency criteria (article 13<sup>o</sup> and ss.)
- The use of standard procedures: risk management , standards declarations, etc. (article 108<sup>o</sup> and ss.)
- The importance of the implementation measures



## The relevance of the tax principles of non-discrimination and proportionality in the customs law field

- . The impact of advance rulings
- . The application of Advance Price Agreements in the field of transfer pricing
- . The role played by the ECJ and WTO