

Book Review

Timothy Lyons (2008)

***EC Customs Law*, 2nd edition**

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This is a well-documented law book. As a reference work to be consulted for specific issues, it will be of interest to all those concerned with trade law and with the operation of the customs union. The author does not try to evaluate the customs regime of the EC, but to explain its various elements from a legal point of view.

The book has 14 chapters. In the first three chapters, the author highlights the interaction between EC customs law and both international law and EC law. In relation to international law, he argues that the ever-expanding international agreements must always be borne in mind in considering both the validity and the interpretation of EC customs law. Most of these agreements, however, do not have direct effect in the EU. In relation to EC law, the author ascertains, through a detailed legal analysis, that the EU sets the laws of trade, and customs duty in particular, in a broad social and economic context. The fourth chapter is devoted to the legislation and administration of the EC customs union. The author explains the amendments to the Customs Community Code and the Implementing Regulation since their introduction in the early 1990s. As both national customs authorities and the Commission play an important role in the customs duty regime, he stresses the need to ensure that the different customs administrations of the EC work as one.

The next nine chapters each concentrate on the study of one of the most important issues in customs law: the common customs tariff; international arrangements and agreements; the origin of goods; the valuation of goods; customs entry and declaration; customs procedures and approved uses and treatments; inward and outward processing; customs debt and reliefs from duty; and repayment, remission, and appeals. In each of the chapters, the author gives a definition of the elements involved and explains how they are dealt with in the EU. The definitions always take into account not only EC customs law, but also the related international agreements. In explaining how it is dealt with, the author always distinguishes between the role played by national customs authorities and the Commission, and describes the cooperation mechanisms that have been established between these actors. All the chapters are precise and well documented. There is no attempt to analyse the costs and benefits of each procedure or to compare the different procedures, and there are hardly any examples.

The last chapter, entitled “Planning the Future”, highlights that EC customs law development will continue. The author bases his conclusion on the Commission’s action programmes on customs and the changes and challenges that e-commerce and the introduction of new high-technology goods may represent. This chapter is very short: one would have appreciated an attempt to give a summarised picture of the customs regime linking the different issues treated in the previous chapters.

The main message of the book is the importance of EC customs law to ensure that the customs union, established ahead of schedule in 1968, is fully effective. At a time when lower tariff levels are reducing the significance of customs authorities as collectors of duty, their role as overseers of the Community's international trade acquires a new importance. EC customs law has had to adapt to new demands at both ends of the custom trade-off between trade facilitation and security. Much work has been done on developments such as "centralised clearance", "single window", "the one-stop-shop", the authorised economic operator and on entry and summary declarations. Yet safety and security concerns such as the fight against counterfeit goods, money-laundering and drugs, the application of sanitary, health, environmental and consumer protection measures have meant that the activities of customs administrations have by no means decreased in spite of the reduction of duty rates.

Like its first edition, Lyons' work is a welcome contribution to the body of literature on EC law. It is well researched and is the most comprehensive and updated book on EC customs law available. However, do not expect an easy read: this is a legal book that can only be used as a reference book by non-lawyers. I do not share the expectation of the General Editor, Professor F. G. Jacobs, that this book will appeal to a wider readership. To appeal to all those concerned with trade, the book should have aimed to be more pedagogic. For example, a conclusion at the end of each chapter and real case examples of customs union procedures in the EC, linking the concepts presented in the various chapters, is sorely missed. To appeal to political scientists, a chapter on the relationships between national and European administrations would have been helpful. It is true that the author stresses the need to ensure that the different customs administrations of the EC work as one, and describes the cooperation mechanisms that have been established between these actors. However, he does so in a rather piecemeal way and there is no analysis of how the relations work in practice.

Last but not least, this book, like its first edition, lacks a common line of argumentation. Although the editor praises the author for his efforts to place customs law in its broader context while never losing sight of the wood for the trees, one cannot find an analytical line of reasoning underpinning the different chapters of the book. This is the main reason why this book can be better catalogued as descriptive rather than analytical as far as non-lawyers are concerned.
