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Article — Accepted Manuscript (Postprint)

The Role of Customs Administrations in Preparation of Regional Integration in the European Union

Global Trade and Customs Journal

Suggested Citation: Weerth, Carsten (2010) : The Role of Customs Administrations in Preparation of Regional Integration in the European Union, Global Trade and Customs Journal, ISSN 1569-755X, Kluwer Law International, Alphen aan den Rijn, Vol. 5, Iss. 1, pp. 14-28

This Version is available at:

<https://hdl.handle.net/10419/144710>

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The Role of Customs Administrations in Preparation of Regional Integration in the European Union

Carsten Weerth*

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*The national customs services of the twenty-seven EU Member States are playing a crucial role for the preparation of the admission of further states to the European Union (EU) by helping to build structures and teach the EU Customs Law in order to enable candidate states to apply the *acquis communautaire*. The so-called 'twinning' is an important and practical approach to facilitate the transfer of knowledge about EU Customs Law to candidate countries. This article explains the legal basis and also shows the practical limitations and problems of the twinning projects in EU Customs Law. It also shows the benefits of the new EU Customs Blueprints for a uniform capacity building of candidate countries.*

I. INTRODUCTION

The regional economic integration of European States is a major stepping stone for the accession of candidate countries to the European Union (EU). The EU consists of twenty-seven Member States and it has enlarged from a beginning of six Member States to twenty-seven Member States in 2007.

After the application to become a Member State and during the accession process of a candidate country to the EU, the introduction of the legal rules and community structures plays an important role of regional economic integration. This article investigates the role of customs administrations in the process of ever growing regional integration within the EU with particular focus on the application of candidate countries for the membership of the EU and the following accession process.

I.1. Accession to the EU and the EU Customs System

I.1.1. A Short History of the European Economic Community (EEC)/EC/EU Accessions

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I.1.1.1. EEC/EC/EU Enlargements from 1958 to 2007

The EEC was founded in 1958 by six western European countries: Belgium, Netherlands, Luxembourg, Germany, Italy, and France (EEC-6). Six enlargements followed and it resulted the EU-27 in 2007 (see Figure 1)¹.

The process of EU enlargement can also be shown as a scheme (see Figure 2). That scheme emphasizes the growth of the EEC/EC/EU and it also shows the national administrations of the Member States, which is of very much importance for the integration of the national customs services since this part of the

Notes

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1 For a concise history, see R. Baldwin & C. Wypolsz, *The Economics of European Integration* (Maidenhead: McGraw Hill, 2004), 1 and W. Weidenfeld, 'Europäische Einigung im Historischen Überblick', in *Europa von A bis Z*, 10th edn, ed. W. Weidenfeld & W. Wessels (Baden-Baden: Nomos, 2007), 13.

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Figure 1: Member States of the EEC/EU

The EEC/EC/EU is a growing economic and political union; the figure shows the date of accession of new Member States.

Year	Member States	Accession of Member States
1958	Belgium, Netherlands, Luxembourg, Germany, Italy, France (EEC-6)	—
1973	Belgium, Netherlands, Luxembourg, Germany, Italy, France, Great Britain, Ireland, Denmark (EEC-9)	Great Britain, Ireland, Denmark
1981	Belgium, Netherlands, Luxembourg, Germany, Italy, France, Great Britain, Ireland, Denmark, Greece (EEC-10)	Greece
1986	Belgium, Netherlands, Luxembourg, Germany, Italy, France, Great Britain, Ireland, Denmark, Greece, Spain, Portugal (EEC-12)	Spain, Portugal
1995	Belgium, Netherlands, Luxembourg, Germany, Italy, France, Great Britain, Ireland, Denmark, Greece, Spain, Portugal, Austria, Sweden, Finland (EU-15)	Austria, Sweden, Finland
2004	Belgium, Netherlands, Luxembourg, Germany, Italy, France, Great Britain, Ireland, Denmark, Greece, Spain, Portugal, Austria, Sweden, Finland, Estonia, Latvia, Lithuania, Poland, Hungary, Cyprus, Malta, Slovenia, Slovakia, Czech Republic (EU-25)	Estonia, Latvia, Lithuania, Poland, Hungary, Cyprus, Malta, Slovenia, Slovakia, Czech Republic
2007	Belgium, Netherlands, Luxembourg, Germany, Italy, France, Great Britain, Ireland, Denmark, Greece, Spain, Portugal, Austria, Sweden, Finland, Estonia, Latvia, Lithuania, Poland, Hungary, Cyprus, Malta, Slovenia, Slovakia, Czech Republic, Bulgaria, Romania (EU-27)	Bulgaria, Romania

Source: Weerth (2007, Table 11, 77).

EU law is conducted by national customs services of the EU² as a so-called 'indirect' application of EU law.³

1.1.1.2. EU Enlargement after 2007

Until July 2009, five candidate countries have applied to become new EU Member States: Turkey (1987), Croatia (2003), and Macedonia (2004; see

Figure 3); Switzerland has also applied to become an EU Member State in 1992; however, this application is not active, since the Swiss people have voted against a membership in the European Economic Area in 1992 and against EU Membership in 2001.⁴ Norway has twice applied for EU Membership but has twice withdrawn because the Norwegian people voted against an EU Membership in 1972 and 1994.⁵

Notes

- 2 M. Dierksmeier, 'EG-Zollrecht im Konflikt mit dem Recht der WTO (Dissertation Westfälische Wilhelms-Universität Münster)', EC Customs Law in Conflict with WTO Law, PhD Thesis, accepted 30 Oct. 2007 (Witten: Mendel Verlag), <www.efa-schriften.de>; C. Weerth, 'Einheitliche Anwendung des Gemeinsamen Zollltarifs beim Zugang zum Europäischen Binnenmarkt? (Dissertation, Universität Oldenburg)', Uniform Application of the Common Customs Tariff at Market Entry to the EC Common Market?, PhD Thesis, accepted 23 Aug. 2007 (Göttingen: Sierke).
- 3 Streinz, 2005, text number 536.
- 4 B. Lippert, 'Erweiterung', in *Europa von A bis Z*, 10th edn, ed. W. Weidenfeld & W. Wessels (Baden-Baden: Nomos, 2007a) and T. Oppermann, *Europarecht* (Munich: Beck, 2005), s. 32, text number 33.
- 5 See Oppermann, s. 32, text number 16.

Figure 2: Scheme of the Member States of the growing EEC/EC/EU

Scheme of the national customs services of the Member States from the EEC-6, over the enlargements of the EEC-9, EEC-10, EEC-12, EC-15, EC-25 to the EC-27. The meaning of the short symbols is given as follows: BE, Belgium; LU, Luxembourg; NL, Netherlands; DE, Germany; IT, Italy; FR, France; GB, Great Britain; DK, Denmark; IE, Ireland; GR, Greece; ES, Spain; PT, Portugal; AT, Austria; SE, Sweden; FI, Finland; EE, Estonia; LT, Lithuania; LV, Latvia; MT, Malta; CY, Cyprus; HU, Hungary; CZ, Czech Republic; SI, Slovenia; SK, Slovak Republic; PL, Poland; BG, Bulgaria; RO, Romania; the three Member States Belgium, Netherlands, and Luxembourg are forming a tighter Customs Union, which was founded in 1948 (BENELUX) and is allowed under Article 306 of the EC Treaty.

EEC-6 (1958)

BE	LU	NL	DE	IT	FR

EEC-9 (1973)

BE	LU	NL	DE	IT	FR	GB	DK	IE

EEC-10 (1981)

BE	LU	NL	DE	IT	FR	GB	DK	IE	GR

EEC-12 (1986)

BE	LU	NL	DE	IT	FR	GB	DK	IE	GR	ES	PT

EC-15 (1995)

BE	LU	NL	DE	IT	FR	GB	DK	IE	GR	ES	PT	AT	SE	FI

EC-25 (2004)

BE	LU	NL	DE	IT	FR	GB	DK	IE	GR	ES	PT	AT	SE	FI
EE	LT	LV	MT	CY	HU	CZ	SI	SK	PL					

EC-27 (2007)

BE	LU	NL	DE	IT	FR	GB	DK	IE	GR	ES	PT	AT	SE	FI
EE	LT	LV	MT	CY	HU	CZ	SI	SK	PL	BG	RO			

Source: Weerth (2007, Figure 5, 46).

Two further applications have been made by Montenegro in December 2008 and Albania in April 2009,⁶ but these have not been accepted by the EU, yet.

Very recently, Iceland has reported its interest to become EU member because of the financial crisis and the willingness of Iceland's new government.⁷

Notes

6 C. Weerth, 'SOLVIT: Problemlösungen Innerhalb der Europäischen Zollunion', *Zeitschrift für Außenwirtschaft in Recht und Praxis (AW-Prax)* 15, no. 7 (2009c): 233–235.

7 C. Bomdorf, 'Island Steuert auf EU-Beitritt zu', *Financial Times Deutschland*, 2009 and Reuters, 'EU-Turbobeitritt Islands Möglich', *Financial Times Deutschland*, 30 Jan. 2009.

Figure 3: Scheme of the Member States of the EU-27 and Three Candidate Countries

Enlargement of the EU after 2007 – candidate countries: Turkey, Croatia, Macedonia

EU-27 (2007)

BE	LU	NL	DE	IT	FR	GB	DK	IE	GR	ES	PT	AT	SE	FI
EE	LT	LV	MT	CY	HU	CZ	SI	SK	PL	BG	RO			

EU-Candidate Countries

TR	HK	MK

EU membership applications: Albania (AL), Montenegro (ME), and Iceland (IS)

AL	ME	IS

It has been expected that Iceland will apply by July 2009 after a decision of its parliament⁸ – an accession of Iceland to the EU would be possible within four years, because Iceland is a member of the European Economic Area and therefore already applying about two thirds of the common EU law (the so-called *acquis communautaire*).⁹

On 23 July 2009, Iceland has applied for EU membership,¹⁰ which has been acclaimed by the EU Council and handed to the EU Commission for further works.

However, apart from the application of Iceland, the EU is not willing to open further negotiations until the EU/EC Treaty of Lisbon has entered into force.

Further, countries are very much interested to become EU members according to Article 49 of the EU Treaty – all States of former Yugoslavia from the Balkan (Albania, Bosnia-Herzegovina, Serbia, and Kosovo, see Figure 4). As potential future candidate countries, some politicians and scholars understand Armenia, Azerbaijan, Georgia, and Ukraine (all Member States of the European Council, another European supra-national agreement that consists of forty-seven Member States¹¹).

Accession negotiations of the EU with Croatia and Turkey opened on 3 October 2005¹²; however, the

Figure 4: Scheme of the EU Candidate Countries: Three current Candidate Countries, Four to Five Balkan States and Iceland

Enlargement of the EU after 2007 – candidate countries: Turkey (TR), Croatia (HK), Macedonia (ME), the Balkan States: Albania (AL), Bosnia-Herzegovina (BA), Montenegro (ME), Serbia (XS), and Kosovo (XK), and Iceland (IS)

EU candidate countries

TR	HK	MK

EU candidates – the Balkan countries

AL	BA	ME	XS	XK

EU candidate from the EFTA: Iceland (IS)

IS

negotiations with Macedonia, which received candidate status in December 2005¹³ did not start yet.

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Notes

⁸ Reuters, *Island: Parlament soll über EU-Beitritt Entscheiden*, 11 May 2009.

⁹ S. Isken, 'Island Bald EU-Mitglied?', *AW-News*, 27 Apr. 2009, <www.aw-portal.de/?main=s0101&id=943>, 5 May 2009.

¹⁰ Ler/AP, 'Island Beantragt Aufnahme in die EU', *Spiegel-Online*, 23 Jul. 2009, <www.spiegel.de/politik/ausland/0,1518,637884,00.html>, 26 Jul. 2009 and T. Barber, 'Iceland Move for EU Adds Momentum', *Financial Times*, 17 Jul. 2009a, <www.ft.com/cms/s/0/0b39a586-726a-11de-ba94-00144feabdc0.html?ncklick_check=1>, 26 Jul. 2009.

¹¹ See European Council, <www.coe.int/aboutCoe/default.asp?l=en, 2009>; A. Gimbal, 'Europarat', in *Europa von A bis Z*, 10th edn, ed. W. Weidenfeld & W. Wessels (Baden-Baden: Nomos, 2007) and C. Weerth, 'Der Europarat – Geschichte, Mitgliedschaft und Aufgaben', *Bund der deutschen Zollbeamten (BDZ)-Fachteil*, no. 10 (2008b): F-85–F-86.

¹² European Commission, 'Enlargement Homepage', 2009, <www.ec.europa.eu/enlargement/>, 5 May 2009.

¹³ See Lippert, 2007a.

Figure 5: Scheme of Possible Future EU Candidate Countries

Enlargement of the EU after 2007 – possible future candidate countries: Armenia (AM), Azerbaijan (AZ), Georgia (GE), and Ukraine (UA).

Possible future EU candidate countries:

AM	AZ	GE	UA

The countries of the Western Balkans, which are engaged in the stabilization and association process, have the status of potential candidate countries since 2000.¹⁴ Apart from Croatia and the Former Yugoslav Republic of Macedonia, which are candidate countries, these are Albania, Bosnia-Herzegovina, Montenegro and Serbia, including Kosovo, as defined by UN Security Council Resolution 1244.¹⁵ These last four countries and Kosovo (which is under UN protection and has declared its independence on 17 February 2008) have not yet been acknowledged by fifty-eight out of 192 UN Member States; even some EU Member States such as Cyprus, Greece, Romania, Slovak Republic, and Spain do not acknowledge the Republic of Kosovo; the International Court of Justice is currently validating the status of the Republic of Kosovo. There is a difference between acknowledged candidate countries such as the Balkan countries, which have been invited to join the EU officially by the EU organs,¹⁶ and potential future candidate countries, which may be admitted and allowed to apply for membership such as Armenia, Azerbaijan, Georgia, and Ukraine (see Figure 5). Geographically, Belarus and Moldova are also belonging to Europe; however, the democratic process is not yet in compliance to Article 49 of the EU Treaty. The European Parliament has decided in 2007 that Ukraine, Moldova, and also Belarus should have a future perspective for EU membership.¹⁷ However, this perspective is still far away since these countries are until now only part of the EU Neighbourhood Policy (ENP), as well as Armenia, Azerbaijan, and Georgia.¹⁸

1.1.2. Accession of New Countries to the EU

Accession of new Member States to the EU is governed by Article 49 of the EU Treaty.

A state that wishes to become a member of the EU must satisfy two conditions:

- it must be a European state;
- it must respect the principles of liberty, democracy, respect for human rights and fundamental freedoms, and the rule of law (Article 6, paragraph 1 of the EU Treaty).

The Council must agree unanimously on accession, after consulting the Commission and receiving the assent of the European Parliament.

The conditions and date of accession, any transition periods required, and the adjustments to the treaties on which the EU is founded must be agreed in the form of an accession treaty between the candidate country and the Member States.

To give due form to the accession, this treaty is ratified by all the Member States and the candidate country in accordance with their own constitutional rules.

In practice, accession is not automatic, since it depends on the situation of the candidate country concerned. There is thus a pre-accession period of varying length, during which the candidate countries adapt their institutions, standards, and infrastructure to enable them to meet their obligations as Member States at the time of accession.¹⁹

The accession process can be described as a three-step procedure (application, negotiation, ratification).²⁰

1.1.2.1. The Process of Enlargement

Candidate countries for EU membership have to demonstrate that they will be able to play their part fully as members – something that requires wide support among their citizens, as well as political, legal, and technical compliance with the EU's demanding standards and norms.

Notes

14 B. Lippert, 'Südosteuropapolitik', in *Europa von A bis Z*, 10th edn, ed. W. Weidenfeld & W. Wessels (Baden-Baden: Nomos, 2007c).

15 See European Commission, 'Enlargement Homepage'.

16 European Council, 'EU-Western Balkans Summit Declaration', Thessaloniki, 10229/03 (Presse 163) Press Release, 21 Jun. 2003, <www.ec.europa.eu/enlargement/enlargement_process/accesion_process/how_does_a_country_join_the_eu/sap/thessaloniki_summit_en.htm>, 5 May 2009.

17 European Parliament, *Fact Sheets on the European Union* (Luxembourg: Office for Official Publications of the European Communities, 2009), <www.bookshop.europa.eu/eubookshop/download.action?fileName=BAAA08001ENC_002.pdf&eubphfUid=10061951&catalogNbr=BA-AA-08-001-EN-C>, 22 May 2009, 467.

18 B. Lippert, 'Europäische Nachbarschaftspolitik', in *Europa von A bis Z*, 10th edn, ed. W. Weidenfeld & W. Wessels (Baden-Baden: Nomos, 2007b) and European Parliament, 465.

19 European Commission, 'Glossary: Accession of New Member States to the European Union', 2009, <www.europa.eu/scadplus/glossary/member_states_accession_en.htm>, 5 May 2009.

20 See Lippert, 2007a.

The EU operates comprehensive approval procedures that ensure new members are admitted only when they have met all requirements, and only with the active consent of the EU institutions and the governments of the EU Member States and of the country concerned. The requirements have been spelled out with increasing clarity over the course of the EU's evolution to provide the most helpful guidance to countries wishing to join and to ensure that the EU can maintain its own continued integration.

Countries wishing to join the EU can proceed from one stage of the process to the next, but only once all the conditions at each stage have been met. In this way, the prospect of accession acts as a powerful incentive to reform. The EU policy on enlargement ensures that the process is meticulously managed, so that accession brings benefits simultaneously to the EU and to the countries that join it.²¹

1.1.2.2. The Mandate and the Framework

In order to become an EU Member State according to Article 49 of the EU Treaty, a candidate country is forced to acquire all legal rules of the EU – the so-called *acquis communautaire*.

Following the unanimous decision of the Council to set a negotiating mandate, accession negotiations may be opened between the candidate and all the Member States. For each candidate country, the EU sets a negotiating framework, which establishes the general guidelines for the accession negotiations. Using the instrument of Accession Partnerships, it also identifies the reforms and adaptations that the candidate country must undertake in order to join the EU.

Negotiations take place between the EU Member States and candidate countries, at the level of ministers and ambassadors. They focus on the conditions and timing of the candidate's adoption, implementation, and enforcement of all the EU rules already in force. These rules (also known as *acquis communautaire*, French for 'that which has been commonly agreed') are not negotiable. For candidates, it is essentially a matter of agreeing on how and when to adopt and implement EU rules and procedures. For the EU, it is important to obtain guarantees on the date and effectiveness of each candidate's alignment with the relevant part of *acquis*. The negotiations also cover financial arrangements (such as the new Member's

contribution to the revenue of the EU budget and the expected volume of transfers to that Member within the overall expenditure from the EU budget) as well as possible transitional arrangements, requested either by the Member States or by the candidate country. For the purpose of the accession negotiations, the EU legislation is divided into the following thirty-five subject-related chapters.²²

The following are the *chapters* of the *acquis communautaire*:

- (1) Free movement of goods.
- (2) Freedom of movement for workers.
- (3) Right of establishment and freedom to provide services.
- (4) Free movement of capital.
- (5) Public procurement.
- (6) Company law.
- (7) Intellectual property law.
- (8) Competition policy.
- (9) Financial services.
- (10) Information society and media.
- (11) Agriculture.
- (12) Food safety, veterinary, and phytosanitary policy.
- (13) Fisheries.
- (14) Transport policy.
- (15) Energy.
- (16) Taxation.
- (17) Economic and monetary policy.
- (18) Statistics.
- (19) Social policy and employment.
- (20) Enterprise and industrial policy.
- (21) Trans-European networks.
- (22) Regional policy and coordination of structural instruments.
- (23) Judiciary and fundamental rights.
- (24) Justice, freedom, and security.
- (25) Science and research.
- (26) Education and culture.

Notes

21 European Commission, 'The Process of Enlargement', 2009, <www.ec.europa.eu/enlargement/the-policy/process-of-enlargement/index_en.htm>, 05 May 2009.

22 European Commission, 'The Mandate and the Framework', <www.ec.europa.eu/enlargement/the-policy/process-of-enlargement/mant-date-and-framework_en.htm>, 5 May 2009.

- (27) Environment.
- (28) Consumer and health protection.
- (29) Customs union.
- (30) External relations.
- (31) Foreign, security, defence policy.
- (32) Financial control.
- (33) Financial and budgetary provisions.
- (34) Institutions.
- (35) Other issues.

Chapter 29 contains the topic of the Customs Union. It is an important chapter; however, it is only one out of the thirty-five chapters of the *acquis communautaire*.

1.1.2.3. Screening and Monitoring

Before any actual negotiation between the EU and the candidate country for accession takes place, the Commission undertakes a detailed examination of each chapter with each candidate country, known as 'screening'. This is an extensive joint exercise involving officials from the EU and from the candidate country, which helps the candidate country and the EU to determine how well the candidate country is prepared. The Commission reports to the Council on the screening of each chapter and recommends whether to open negotiations on it or to require that certain conditions, the so-called opening 'benchmarks', should be met first. In many instances, when so justified by an overall advanced preparedness of the candidate, the Commission may recommend to open the negotiations and to set the closing benchmarks. Drafting a comprehensive adjustment strategy or action plan could be among the benchmarks for opening negotiations, while the adoption and track record on implementation of key legislation can be among the benchmarks for closing them. The candidate country then submits a negotiating position and the Council adopts its common position allowing opening of the negotiations.

The European Commission keeps the Council and the European Parliament informed about the candidate countries throughout the process, through regular reports, strategy papers, and clarifications on conditions for further progress. It also monitors fulfilment of benchmark requirements and progress in applying EU legislation and respecting undertakings.

Monitoring continues right up until accession. This makes it possible to give additional guidance as countries assume the responsibilities of membership and also guarantees to the current Member States that new Member States are meeting the conditions for accession.

Negotiations are conducted individually with each candidate country, and the pace depends on each country's pace of reforms and of alignment with the EU laws. The duration of negotiations can therefore vary – so a simultaneous start with several candidates does not imply that negotiations with each of them will be completed at the same time.

Each candidate country draws up an Action Plan setting out what it will do, and when, to bring its administration and judiciary up to the level required for EU accession. The priorities for inclusion in Action Plans are identified in accession or European Partnerships that the EU creates for each candidate country. Each candidate country is also required to create a National Programme for the Adoption of the *acquis*. It is a highly specific instrument that gives details, timetables, and costs for the fulfilment of each priority area defined by the EU in the Accession Partnership.²³

1.1.2.4. Closure of Negotiations and Accession Treaty

Compliance with commitments is closely monitored throughout the process, and negotiations on any chapter are closed – provisionally – only when all the Member States are satisfied with the candidate's progress. Definitive closure of negotiations occurs only at the end of the process. There is such extensive interdependence between different chapters of the *acquis* that negotiations are conducted on the principle that 'nothing is agreed until everything is agreed'.

When negotiations on all the chapters are completed to the satisfaction of both sides, the detailed terms and conditions are incorporated into a Draft Accession Treaty, which lists all transitional arrangements and deadlines, as well as details of financial arrangements and any safeguard clauses. If the Treaty wins the support of the Council, the Commission, and the European Parliament, it is signed by the candidate country and the representatives of all the Member States, and then submitted to the Member States and the candidate country for ratification, according to their respective constitutional rules.

Note

23 European Commission, 'Screening and Monitoring', 2009, <www.ec.europa.eu/enlargement/the-policy/process-of-enlargement/screening-and-monitoring_en.htm>, 5 May 2009.

Once the Accession Treaty is signed, the candidate country becomes an 'Acceding State' and is entitled to interim privileges until accession makes it a Member State. It can comment on draft EU proposals, communications, recommendations, or initiatives, and it acquires 'active observer status' on EU bodies and agencies, where it is entitled to speak but not to vote. Once the ratification process is complete, the treaty enters into force on its scheduled date, and the accession state becomes a Member State.²⁴ The Accession Treaty becomes part of the primary law of the EU (as all other founding treaties).

1.1.3. EU Customs System

The EU Customs System comprises of a common Customs Law (the Customs Code – Council Regulation [EEC] No. 2913/92²⁵ and the Implementary Provisions for the Customs Code – Commission Regulation [EC] No. 2454/93²⁶) that is applied by the national customs services of the EU-27 (however there are three general levels of Common EU Customs Law, see Figure 6), but it is performed by twenty-seven national customs services since the EU customs systems lacks a common customs authority. All EU Member States are in charge of applying the Common Customs Law. That means that the national customs services shall 'act as one customs service',²⁷ though they are strongly differing in structure and training, equipment, and payment for their customs officers.²⁸

The Modernized Customs Code shall be applied from June 2013 (Council Regulation [EC] No. 450/2008²⁹).

However, this means that twenty-seven customs services shall communicate with each other and work together – an assumption that proves difficult in practical terms. Figure 2 shows the national customs services of the growing EU Member States. Figure 6 shows that the EU customs legal system is layered – three layers are being applied by all Member States, but there are also one to three layers underneath, which are only being applied by the national customs services. That means that the EU Customs Law is non-uniformly applied.³⁰

2. THE ROLE OF CUSTOMS SERVICES IN REGIONAL INTEGRATION

2.1. Pre-accession Integration in World Trade: World Customs Organization (WCO)/World Trade Organization (WTO)

The EU is a member of the WCO and the WTO. A major stepping stone of pre-accession integration is to incorporate the candidate country into the global customs system of the WCO in order to facilitate trade and to introduce the rules that are applied by the EU (such as the Harmonized System for the Common Customs Tariff or major customs procedures under the revised Kyoto Convention). The same applies to a WTO membership.

Figure 6: The European Customs Legal System is Layered

The European Customs Legal System consists of different layers – in Germany, these are the three layers of EU Customs Law that are in force as in all EU Member States (Customs Code, Customs Code Implementary Provisions, and Guidelines for CC and IPCC), and further two layers of national laws (both for customs and external trade matters) and a singular layer for the national customs service. The first three layers are in force in all Member States of the EU-27.

Customs Code	
IPCC	
Guidelines for the CC/IPCC	
ZollVG	AWG
ZollV	AWV
Provisions of the Federal Ministry of Finance BMF (VSF)	

Source: Weerth (2009c, in print).

Notes

- 24 European Commission, 'Closure of Negotiations and Accession Treaty', 2009, <www.ec.europa.eu/enlargement/the-policy/process-of-enlargement/closure-and-accession_en.htm>, 5 May 2009.
- 25 OJ EC 1992 L 302, 1.
- 26 OJ EC 1993 L 253, 1.
- 27 European Commission, 'What Is Customs 2013?', 2007, <www.ec.europa.eu/taxation_customs/customs/cooperation_programmes/customs_2007/index_en.htm>, 5 May 2009.
- 28 See Weerth, 2007, 79, 321.
- 29 OJ EU 2008 L 145, 1.
- 30 See Weerth, 2007 and 2009c, 233–235.

Table 1 shows the WCO integration of the three candidate countries.

Table 2 shows the WCO integration of the Balkan countries and Iceland.

Table 3 shows the WCO integration of possible future candidate countries, ranging from Armenia to Ukraine.

Another example of regional customs cooperation and integration is the South East European Cooperate Initiative Regional Center for Combating Trans-Border Crime (SECI Center), which is an operational regional organization bringing together police and customs authorities from thirteen member countries in South-east Europe, see <www.secicenter.org>. Among SECI Member States, there are EU Members, Bulgaria,

Greece, Hungary, Slovenia, and Romania; candidate countries, Croatia, Macedonia, and Turkey; and future candidate countries, Albania, Bosnia and Herzegovina, Montenegro, Serbia (including Kosovo), and Moldova, working closely together for a common target.

2.2. Pre-accession Integration in the EU – Trade Agreements, Association, and Stabilization

Another stepping stone for the pre-accession integration of candidate countries are agreements with the EU in order to stabilize the economic foundations.

Table 1: WCO/WTO Integration of the Candidate Countries Turkey, Croatia, and Macedonia

Candidate country	WCO member	Harmonized system	Kyoto Convention	WTO member
Croatia	Yes, 01/07/1993	Yes, 29/09/1994	Yes, 02/12/2005	Yes, 30/11/2000
Macedonia	Yes, 01/07/1994	Yes, 31/03/1995	No	Yes, 04/04/2003
Turkey	Yes, 06/06/1951	Yes, 15/12/1988	Yes, 03/05/2006	Yes, 26/03/1995

Table 2: WCO/WTO Integration of Future Candidate Countries Albania, Bosnia and Herzegovina, Serbia, Kosovo (as of UN Resolution 1244) and Possibly Iceland

Candidate country	WCO member	Harmonized system	Kyoto Convention	WTO member
Albania	Yes, 31/08/1992	Implementation	No	Yes, 08/09/2000
Bosnia and Herzegovina	Yes, 04/07/2008	Implementation	No	WTO observer
Montenegro	Yes, 24/10/2006	Yes, 23/03/2007	Yes, 23/06/2008	WTO observer
Serbia	Yes, 27/03/2001	Yes, 09/01/2002	Yes, 18/09/2007	WTO observer
Kosovo	No	No	No	No
Iceland	Yes, 15/02/1971	Yes, 28/10/1987	No	Yes, 01/01/1995

Note: WTO observers must start accession negotiations within five years of becoming observers.

Table 3: WCO/WTO Integration of Possible Candidate Countries Armenia, Azerbaijan, Georgia, and Ukraine (Belarus and Moldova)

Candidate country	WCO member	Harmonized system	Kyoto Convention	WTO member
Armenia	Yes, 30/06/1992	Yes, 05/01/2009	No	Yes, 05/02/2003
Azerbaijan	Yes, 17/06/1992	Yes, 07/07/2000	Yes, 03/02/2006	WTO observer
Georgia	Yes, 26/10/1993	Yes, 27/03/2009	No	Yes, 14/06/2000
Ukraine	Yes, 26/06/1992	Yes, 26/08/2002	No	Yes, 16/05/2008
Belarus*	Yes, 16/12/1993	Yes, 21/10/1998	No	WTO observer
Moldova*	Yes, 28/10/1994	Yes, 10/06/2004	No	Yes, 26/07/2001

Note: WTO observers must start accession negotiations within five years of becoming observers.

* Belarus and Moldova are not yet complying with the rules of Article 49 of the EU Treaty (Democracy, and so on).

There are different types of integration agreements with the EU:

- Regional Trade Agreements (RTAs; bi- or unilateral).
- Preferential Trade Agreements (PTAs; bi- or unilateral).
- Accession Agreements (AA; bilateral).
- Stabilization and Association Agreement (SAA) that aims at the accession of the Balkan Countries (bilateral).
- Partnership and Cooperation Agreement (PCA).
- Stabilization and Integration Agreement (SIA).

Article 310 of the EC Treaty contains the possibility of Association Agreements with third countries (other than EU Member States) that comprises AAs, Free Trade Agreements, and Development Agreements.³¹

An AA exists with Turkey since 1963. In recent years, the EU has renamed their agreements in order to prevent other countries of too high hopes for a future and quick accession – the agreements with the Balkan states are named ‘SAA’, but they are clearly aiming at a future accession to the EU. PCAs have been signed in 1994 and 1995 with Russia, Belarus, Moldova, and Ukraine,³² but the PCA with Belarus has not entered into force.³³ The PCAs with Russia and Ukraine have been supplemented with a so-called ‘common strategy’ in 1999 in the context of the EU Common Foreign and Security Policy (CFSP); however, these are not aiming at eventual EU Membership.³⁴ A new ‘SIA’ has been negotiated with Ukraine, which shall be signed in the end of 2009 – this is of a new quality of an association agreement, which must not compulsory lead to an accession of Ukraine, since some EU Member States want to speed up this possibility, such as Sweden and Poland, whereas some other Member States are only aiming at a ‘deeper relationship’.³⁵

Table 4 shows all trade and integration agreements between the EU and (possible) candidate countries.

Another political stepping stone is the membership in the European Council (another European

supra-national Organization that consists of forty-seven Member States), which aims in European cooperation and the building of democratic, social, legal, and economic links, the development of a European identity, and which was founded in May 1949.³⁶

Table 5 shows the membership of (possible) candidate countries in the European Council.

2.3. Pre-accession Strategy

The EU pre-accession strategy consists of different steps – it is essentially based on the following:

- the bilateral agreements;
- the accession partnerships and the national programmes for the adoption of the *acquis*;
- participation in community programmes, agencies, and committees;
- political dialogue;
- the evaluation of the Commission (‘monitoring’);
- pre-accession assistance;
- co-financing by international financial institutions (IFIs).³⁷

These steps should be the next logical thoughts after pre-accession ideas in trade and politics (next to WCO/WTO accession, EU trade agreements, and the membership to the European Council).

2.4. Twinning as Training on the Job and Capacity Building

2.4.1. Twinning Since 1998

The Twinning program, which has been launched in 1998, is one of the principal practical tools of Institution Building accession assistance. Twinning aims to help beneficiary countries in the development of modern and efficient administrations, with the structures, human resources, and management skills needed to implement the *acquis communautaire* to the

Notes

- 31 R. Geiger, *EUV/EGV, Commentary*, 4th edn (Munich: Beck, 2004) and C.-O. Lenz & W. Borchardt (eds), *EU- und EG-Kommentar, Commentary*, 4th edn (Cologne: Bundesanzeiger, 2006).
- 32 European Commission, ‘Partnership and Cooperation Agreements (PCAs)’, 2007, <www.europa.eu/scadplus/leg/en/lvb/r17002.htm>, 23 May 2009.
- 33 A. Missiroli, ‘The EU and Its Changing Neighbourhood: Stabilization, Integration and Partnership’, in *European Union Foreign and Security Policy: Towards a Neighbourhood Strategy*, ed. Dannenreuther (London: Routledge, 2004), 12.
- 34 See Missiroli, 13 and A. Zagorski, ‘Policies Towards Russia, Ukraine, Moldova and Belarus’, in *European Union Foreign and Security Policy: Towards a Neighbourhood Strategy* (London: Routledge, 2004).
- 35 G. Kröncke, ‘Viel Hoffnung, viel Perspektive’, *Süddeutsche Zeitung* (2008).
- 36 See Gimbal & Weerth, 2008b.
- 37 European Commission, ‘Pre-accession Strategy’, 2009, <www.europa.eu/scadplus/glossary/preaccession_strategy_en.htm>, 5 May 2009.

Table 4: Association, Stabilization, and Trade Agreements with Candidate Countries, SAAs for the Balkan Countries, European Economic Area (FTA with the European Free Trade Association as of Iceland, Liechtenstein, and Norway), SIA with Ukraine. Furthermore, there are RTAs, which are mostly PTAs.

Candidate country	Type	Bilateral/ unilateral	Official journal (most recent)	In force since
Croatia	SAA	Bilateral	OJ 2008 L 42, 52	20/02/2006
Iceland	EEA	Bilateral		01/01/1994
Macedonia	SAA	Bilateral	OJ 2008 L 80, 32	30/01/2006
Turkey	AA	Bilateral	–	12/09/1963
Albania	SAA, RTA Reg. (EC) No. 1085/2006	Bilateral	OJ 2008 L 80, 1	31/07/2006
Bosnia and Herzegovina	SAA, RTA Reg. (EC) No. 1085/2006	Bilateral	OJ 2008 L 80, 18	31/07/2006
Montenegro	SAA, RTA	Bilateral	OJ 2007 L 20, 16	30/01/2007
Serbia	SAA, Reg. (EC) No. 2007/2000 Reg. (EC) No. 1085/2006	Unilateral	OJ 2008 L 80, 46	31/07/2006
Kosovo	SAA, Reg. (EC) No. 2007/2000, Reg. (EC) No. 1085/2006	Unilateral	OJ 2008 L 80, 46	31/07/2006
Armenia	Reg. (EC) No. 732/2008 (APS)	Unilateral	OJ 2008 L 211, 1	01/01/2009– 31/12/2011
Azerbaijan	Reg. (EC) No. 732/2008 (APS)	Unilateral	OJ 2008 L 211, 1	01/01/2009– 31/12/2011
Georgia	Reg. (EC) No. 732/2008 (APS)	Unilateral	OJ 2008 L 211, 1	01/01/2009– 31/12/2011
Ukraine	Reg. (EC) No. 732/2008 (APS), SIA (under negotiation)	Unilateral, SIA will be bilateral	OJ 2008 L 211, 1	01/01/2009– 31/12/2011
Belarus	Agreement for Textiles, RTA	Unilateral	OJ 2008 L 335, 41	Until 31/12/2009
Moldova	Reg. (EC) No. 55/2008, RTA	Unilateral	OJ 2008 L 20, 1.	01/03/2008

same standards as Member States – for instance the customs administration. It is based on Article 181a of the EC Treaty that was introduced into the EC Treaty in 1992 by the Treaty of Nice. Twinning provides the framework for administrations and semi-public organizations in the beneficiary countries to work with their counterparts in Member States. Together they develop and implement a project that targets the transposition, enforcement, and implementation of a specific part of the *acquis communautaire*.

The main feature of a Twinning project is that it sets out to deliver specific and guaranteed results and not to foster general cooperation. The parties agree in advance on a detailed work program to meet an objective concerning priority areas of the *acquis*, as

set out in the Accession Partnerships. Since 1998, beneficiary countries have benefited from over 1,100 Twinning projects.

The key input from the Member State administration to effect longer term change is in the core team of long-term seconded EU experts, practitioners in the implementation of the *acquis*, to the new Member State, acceding, candidate, or potential candidate country. Each Twinning project has at least one Resident Twinning Advisor and a project leader. The Resident Twinning Advisor is seconded from a Member State administration or from another approved body in a Member State to work full time for a minimum of twelve months in the corresponding ministry in the partner country to implement the project. The

Table 5: Candidate Countries and their Membership to the European Council

Candidate Country	European Council Member
Croatia	–
Iceland	07/03/1950
Macedonia	09/11/1995
Turkey	09/08/1949
Albania	13/07/1995
Bosnia and Herzegovina	24/04/2002
Montenegro	11/05/2007
Serbia	03/04/2003
Kosovo	Included in Serbia
Armenia	25/01/2001
Azerbaijan	25/01/2001
Georgia	27/04/1999
Ukraine	09/11/1995
Belarus	Candidate*
Moldova	13/07/1995

* The candidate status of Belarus for the European Council (which applied for membership in 1993) is suspended, because of democratic deficits and crimes against humanity.

project leader is responsible for the overall thrust and coordination of the project. They are supplemented by carefully planned and timed missions of other specialists, training events, awareness raising visits, and so on, to accompany the reform process towards the targeted result.³⁸ The legal basis of each Twinning project is the partnership agreement between an old Member State and the candidate country in which the aims of the twinning must be laid down.³⁹ Twinning-Light is a concept introduced by the Commission for small projects that do not exceed six months and cost 1.5 million Euros.⁴⁰

2.4.2. Financing Twinning

Twinning has been financed by different sources since 1998.

From 1998 to 2006, Twinning has been financed with the help of the 'Poland and Hungary: Aid for Restructuring of the Economies' (PHARE), which was created to help finance the accession of the former communist countries of eastern Europe (Poland, Hungary, Estonia, Latvia, Lithuania, Czech Republic, Slovak Republic, Slovenia, accession in 2004) and has been widened to the candidate countries of south-eastern Europe (Bulgaria and Romania, accession in 2007, and also the candidate country of Croatia).

From January 2007, PHARE has been replaced by the Council Regulation (EC) No. 1085/2006 and the so-called 'Instrument for Pre-Accession Assistance' (IPA), which is based on European partnerships and comprises an amount of 5,741 million Euros from 2007 to 2010. The IPA is financing Twinning for the Balkan countries and Turkey but can be opened for further countries. It shall be valid from 2007 to 2013.⁴¹

2.4.3. Outcome and Practical Problems of Twinning

Twinning projects are usually conducted between an old EU Member State and a candidate country (see Figure 7). All projects are monitored closely by the Regional Twinning Advisor and all national experts are requested to file a report to the Commission. When the outcome of teaching, training, or capacity building is not satisfactory, the Commission and the project leaders might decide about prolongation of the periods of training or another training team.

Problems may arise out of the different structures of the Member State Customs Authorities. Each Member State is teaching its own view of the *acquis communautaire*. Therefore, it is of very much important for candidate countries to choose a twinning partner that fits very well (in terms of experience, size, and knowledge). The national EU customs administrations are conducting the EU Customs Law differently.⁴²

Notes

38 European Commission, 'Pre-accession Assistance for Institution Building – Twinning', 2009, <www.ec.europa.eu/enlargement/how-does-it-work/financial-assistance/institution_building/twinning_en.htm>, 5 May 2009.

39 K. Lachmayer & L. Bauer.(eds), 'Twinning', in *Praxiswörterbuch Europarecht* (Vienna: Springer, 2007), 876.

40 See *ibid.*, 876.

41 European Commission, 'Instrument for Pre-accession Assistance (IPA)', 2008, <www.europa.eu/scadplus/leg/en/lvb/e50020.htm>, 5 May 2009.

42 See Dierksmeier, 2007; M. Dierksmeier, 'Uneinheitliche Anwendung des EG-Zollrechts', *Zeitschrift für Außenwirtschaft in Recht und Praxis (AW-Prax)* 14 (2008): 200–203.; M. Niestedt & R. M. Stein, 'Ist das Europäische Zollrecht WTO-widrig?', *Zeitschrift für Außenwirtschaft in Recht und Praxis (AW-Prax)* 12 (2006): 516–518; H.-J. Prieß & M. Niestedt, 'Jahre Zollkodex', *Zeitschrift für Außenwirtschaft in Recht und Praxis* 10 (2004): 295–301, 346–350; A. Rogmann, '40 Jahre Zollunion – alles im Gleichklang?', *Zeitschrift für Außenwirtschaft in Recht und Praxis (AW-Prax)* 15 (2008): 195–199; Weerth, 2007, 2009a, and 2009c; and C. Weerth, '50 Jahre EWG, 40 Jahre EWG-Zollunion/ Zolltarifunion – ein Grund zum Feiern? Eine Kritische Bestandsaufnahme und Analyse', *Zeitschrift für Zölle und Verbrauchsteuern (ZfZ)* 84 (2008a): 178–185.

Therefore, the outcome of Twinning must be slightly different in all Twinning Partnerships. However, it is of the utmost importance that the overall goal of Twinning (the introduction of the *acquis communautaire* and in particular of the rules of the Customs Union) is ultimately reached. Twinning is interesting for the old Member State because it can be seen as 'export of successful national views into a candidate country'.⁴³ However, Twinning is also very interesting for the candidate country because it generates special expertise and means further funding of capacity and institution building⁴⁴ – the new 'IPA', which is based on European partnerships that comprise an amount of 5,741 million Euros from 2007 to 2010.

2.5. European Commission Customs Blueprints

The European Commission has understood early that Twinning alone is not the best idea to uniformly introduce the EU Custom Law in new Member States, candidate countries, and other countries that are dealing with the EU on a common customs level (e.g., countries that are forming a customs union with the EU, such as Turkey, Andorra, and San Marino, or countries that are forming PTAs with the EU such as Chile, Mexico, and South Africa). The history of the Customs Blueprints begins in 1998 with the planning of the EU enlargement of eight former eastern

Figure 7: Twinning Concept

Twinning occurs between two states – an old EU Member State and a candidate country. Examples: Germany → Poland (until 2004), France → Czech Republic (until 2004), Germany → Turkey (still acute).

2004		
DE	→	PL
	→	

2004		
FR	→	CZ
	→	

2009		
DE	→	TR
	→	

European states when the old EU Member States and the European Commission had the idea that a simple 'road map' for accession would not be enough for enabling the candidate countries to build up fundamental and structural customs authorities.⁴⁵

The New Customs Blueprints⁴⁶ are covering all in all twenty-two general management themes and special customs topics:

- Legislation.
- Organization and management.
- Human resource management.
- Customs ethics.
- Internal audit.
- Training.
- Trade facilitation and relations with business.
- Public relations and communications.
- Customs cooperation.
- Revenue collection.
- Risk management.
- Common agricultural policy: export controls.
- Border and inland control.
- Transit and movement of goods.
- Customs valuation.
- Post-clearance control and audit.
- Investigation and enforcement.
- Customs Enforcement on Intellectual Property Rights (IPRs).
- Supply-chain security.
- Infrastructure and equipment.
- Customs laboratory.
- Information and communication technology.

The EU Customs Blueprints provide an important road map for adjusting the national customs administration of a candidate country for full EU membership. They should be followed closely in order to build a working system that is in conformation to WCO, WTO, and EU legislations.

Notes

43 See Lachmayer & Bauer, 876.

44 *Ibid.*

45 R. Beußel, 'Customs Blueprints – die EU-Strategie für Modernes Zollwesen', *Zeitschrift für Zölle und Verbrauchsteuern (ZfZ)* 85 (2009): 91–94.

46 European Commission, 'Customs Blueprints – Pathways to Modern Customs', 2007, <www.ec.europa.eu/taxation_customs/resources/documents/common/publications/info_docs/customs/customs_blueprint_en.pdf>, 17 May 2009. Notes

3. CONCLUSION

A candidate country for accession to the EU must comply with the European Legal System, the so-called *acquis communautaire*. The EU Accession Process is subdivided into three phases of which the second phase is the most important in terms of capacity building of candidate countries for EU membership. The chapter 'Customs Union' is one out of the thirty-five chapters of the *acquis communautaire*.

There are three stepping stones for the customs cooperation before a candidate country can apply for an EU membership and during the accession process.

The first step is the wider WCO/WTO integration, which could and should be done before an application to become an EU member according to Article 49 of the EU Treaty. It comprises the WCO membership, the WTO membership, the HS membership (and HS application), and the application of the Kyoto Convention.

Table 1 shows that Macedonia is not yet a signing state of the Kyoto Convention.

Table 2 shows that Bosnia and Herzegovina, Montenegro, and Serbia are WTO observers (and therefore are due to join the WTO during the next five years), but it also shows that Albania and Bosnia and Herzegovina are only implementing the Harmonized Customs Tariff Scheme (HS) but are not signing states of this convention. It also shows the troubled situation of Kosovo because it cannot act as independent and fully acknowledged State yet (its situation is under review from the UN Court of Justice). Albania, Bosnia, and Herzegovina and also Iceland are not applying the Kyoto Convention.

Table 3 shows that there are six further possible EU candidate countries out of which four are understood to have a long-term chance of admission: Armenia, Azerbaijan, Georgia, and Ukraine. Out of these four states, Azerbaijan is applying the Kyoto Convention but is only a WTO observer. The other three countries are not applying the Kyoto Convention but are WTO members.

The next important stepping stone for EU Customs integration is stabilization and trade agreements between a (possible) candidate country and the EU.

It can be distinguished as:

- RTAs (bi- or unilateral), aiming at free trade.
- PTAs (bi- or unilateral), aiming at a reduction of import duties.
- AAs (bilateral), aiming at accession of new Member States to the EU.
- SAA that aims at the accession of the Balkan countries (bilateral).
- PCA, aiming at a partnership and cooperation with former Soviet republics.

- SIA aiming at a deep integration with Ukraine, which does not necessarily leads to an EU membership.

Table 4 shows the Trade Agreement situation of the EU candidate countries, which differs strongly among each other.

Table 5 shows the membership of the candidate countries to the European Council, which is another political stepping stone to EU membership. Croatia is already an EU candidate country but not a member of the European Council. Belarus has applied in 1993 but is not yet admitted to the European Council due to democratic deficiencies.

The third stepping stone is the official EU pre-accession strategy, which consists of bilateral agreements, dialogue, annealing programmes, and questions of financing the accession process.

After application for EU membership and granting the status of a candidate country (the first step of the three-step accession process), the most important step is Institution and Capacity Building in the candidate country. That can be done successfully by help of national experts of old Member States, which are working as chaperones and thereby help candidate countries in terms of training and education but also in terms of capacity building (see Figure 6). Problems may arise due to different views of how to apply EU law (partnerships between an old Member State and a candidate country normally have different outcomes, since the old Member States are not uniformly applying Customs Law).

All in all, it can be concluded that Twinning is a very important practical approach for the training and capacity building for the EU enlargement between old EU Member States and candidate countries. However, Twinning has also its problems, since every old Member State understands and teaches EU Customs Law differently. The new Customs Blueprints comprise a handbook of twenty-two chapters of essential topics for building EU acknowledged uniform customs authorities in order to reach the overall goal of national customs services, which 'shall act as if being one customs authority'.

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