

Raj, Abhishek

**Book Review**

## Book Review: EC Customs Law

Aussenwirtschaft

**Provided in Cooperation with:**

University of St.Gallen, School of Economics and Political Science, Swiss Institute for International Economics and Applied Economics Research

*Suggested Citation:* Raj, Abhishek (2009) : Book Review: EC Customs Law, Aussenwirtschaft, ISSN 0004-8216, Universität St.Gallen, Schweizerisches Institut für Aussenwirtschaft und Angewandte Wirtschaftsforschung (SIAW-HSG), St.Gallen, Vol. 64, Iss. 3, pp. 321-322

This Version is available at:

<https://hdl.handle.net/10419/231181>

**Standard-Nutzungsbedingungen:**

Die Dokumente auf EconStor dürfen zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden.

Sie dürfen die Dokumente nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, öffentlich zugänglich machen, vertreiben oder anderweitig nutzen.

Sofern die Verfasser die Dokumente unter Open-Content-Lizenzen (insbesondere CC-Lizenzen) zur Verfügung gestellt haben sollten, gelten abweichend von diesen Nutzungsbedingungen die in der dort genannten Lizenz gewährten Nutzungsrechte.

**Terms of use:**

*Documents in EconStor may be saved and copied for your personal and scholarly purposes.*

*You are not to copy documents for public or commercial purposes, to exhibit the documents publicly, to make them publicly available on the internet, or to distribute or otherwise use the documents in public.*

*If the documents have been made available under an Open Content Licence (especially Creative Commons Licences), you may exercise further usage rights as specified in the indicated licence.*

**Timothy Lyons (2008):****EC Customs Law**

Oxford University Press, Oxford, 640 pages

ISBN13: 9780199216741; GBP 130.00 (hardback)

The European Community is based on customs union. Because of its fundamental status, customs law is of central importance in the European Union. This branch of law has become critical and the recent decisions by the European Court of Justice are an evidence of that. This book by TIMOTHY LYONS provides an extremely useful guide to the EC Customs Law for students, scholars, government and, above all, practitioners. The book offers a rigorous, clear and thorough description of the main developments which have taken place in the EC Customs Law. As with the first edition of the book (2001), the language continues to be lucid and crisp. Taking into consideration the EU enlargements in 2004 and 2007, this fully-updated second edition covers significant changes in EC customs procedure, legislation, and case-law since the first edition. It includes a discussion of the recently implemented 2005 amendments to the Community Customs Code, and an exploration of the impact of significant expansion of the customs union as the EU continues to grow. The interaction between EC Law and international law another important theme covered by this book.

The publication is divided into 14 chapters, each of which gives a detailed account of the particular customs law developments that have arisen in the EU. Preferably a chapter on "Fundamental Concepts of the Customs Union" could have been covered before the chapter on "Customs union in Community Context" as one senses the lack of a brief introductory chapter, in which the authors might have dealt with the objective of their work. This criticism aside, the book firmly places customs law in a broader context, examining the main branches of the subject, which includes rules of origin, customs procedures, classification under Common Customs Tariff, customs debt, customs appeal, the relationship of competition law with customs union, and closing with an evaluation of the future of EC customs law.

The salient features of the book are that it explores the impact of major expansion of the customs union as the EU continues to grow, examines both the international and EC law context of customs duty and emphasizes the role of the ECJ in customs matters.

TIMOTHY LYONS demonstrates a sound command of the legal material, the cases before the Court of Justice, and legal doctrine, as well as an in-depth knowledge of the "inside story" of the policy outcomes they describe. In the early chapters, the author centers on a close, often insightful, and sometimes brilliantly original reading on the fundamental concepts of a customs union, a brief on economic and social aspects of customs union, and its relevance in the context of the European Community. The book's middle chapters pay particularly close attention to the legal instruments and administrative arrangements. The author traces, for example, the development of Community Customs Code (CCC), its nature, its contents, issues surrounding its amendments and its application and interpretation. The author goes on to discuss the international agreements and the role of the European Court of Justice in interpreting these agreements. In the final part of the book LYONS discusses the procedural aspects right from pre-entry procedure to release of goods, valuation of goods, customs debts and relief from duty, and provisions for repayment, remission and appeal under CCC. LYONS cites an example of the UK to illustrate the role of member states in creating an appeal system.

*“The UK sought to fulfill its responsibility to implement appeal procedures by enacting the Finance Act 1994, section 14, and the Customs Reviews and Appeals (Tariff and Origin) Regulations 1997 provide for a review of specified decisions. Section 15 of the Act sets out the commissioner’s duty to ... it does not, though, give a right of appeal where a decision is not given ... notwithstanding that such a right is specifically given by CCC.”*

The last chapter of the book is devoted to suggestions for the Council, Commission, the member states and traders in the field of customs law taking into account new developments such as the introduction of high technology goods into the world market has brought difficulty in their classification, the book concludes by highlighting the need to widen the scope of Information Technology Agreement (ITA) to cover these hundreds of new IT products invented in the past decade.

In the forthcoming edition of the book, it would be enriching to see a chapter on relationship between Intellectual Property and EC Customs Law and also more extensive deliberation on relationship between Competition Law in EU and EC Customs Law. It would also be useful to have discussions on applicability of EC customs law in Euro Free Trade Zones like that in Turkey.

The recent enlargements of the European Union and developments towards harmonization of laws underline the need for creative insights into the phenomenon of EC Customs Law in its varied temporal, political, and geographical instantiations. TIMOTHY LYONS has provided us with a book that will long be seen as a central contribution to meeting that need.

*Abhishek Raj*  
Engineer, MBA, LL.B  
Indian Institute of Technology Kharagpur