

ASSOCIATION du PERSONNEL

STAFF ASSOCIATION

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The Customs and Excise Service is one of the world's oldest administrative departments, going right back to ancient times. In fact, such a Service existed in Greece at the time of Pericles. For a long time, indeed, the world's Treasuries were supplied with funds purely through indirect levies. Even to-day, direct taxation represents only a drop in the bucket, in the developing countries and taxes on goods account for about 75 % of the world's governmental income.

Under the feudal system, local rulers exacted taxes on goods passing through their territories, as well as tolls and traffic duties. Under the French monarchy, the "Farmers-General" or official tax-concessionnaires were compelled to pay lump sums to the king, and the existence of gangs of smugglers operating against them is due to their abuses of power. Colbert put forward a system fairly close to that which we know to-day, but it was not until the time of Napoleon's administration that a working method for the whole Continental area was brought into being. When it became difficult to find recruits for the Grande Armée, Napoleon, with a stroke of the pen, incorporated the Customs officials in it, who were to distinguish themselves in 1813 during the heroic defence of Hamburg. It is to this feat of arms, in fact, that French Customs men owe the red stripe which decorates their trouser-seams.

IMPORTANT !... THESE CONCESSIONS DO NOT APPLY TO THOSE LIVING
NEAR THE BORDER.

1. DUTY-FREE ALLOWANCE OF FF 125 FOR RESIDENTS IN FRANCE

A duty-free allowance of goods to the value of FF 125 is granted to individual travellers over the age of 17 (this allowance will shortly be increased to FF 375 for Member Countries of the Common Market). Each member of a family of several persons returning from abroad can therefore import into France, duty-free, goods and produce to the value given above.

To be free of duty, no single article may exceed the value of one personal allowance, even if it is imported by a family of several persons travelling together.

Restriction on allowance

The following items may not be imported duty-free under the terms of the allowance : radio receivers, cameras (still or ciné), explosives and ammunition, and clocks and watches.

Items of a value greater than FF 125

Where the value of goods or produce exceeds FF 125 but is not greater than FF 300, they shall be dutiable at a fixed assessment at the overall rate of 20 % under the E.E.C. system or 30 % under the standard system. The fixed assessment shall not apply to those items in respect of which the duty-free allowance is not granted.

In order to benefit from these liberal measures, travellers must have been abroad for longer than twenty-four hours. The measures do not, therefore, apply to purely daily traffic in the frontier regions.

TOBACCO

From the age of 17	Men	200 cigarettes or cigarillos
		50 cigars
	Women	400 g pipe tobacco
		200 cigarettes or cigarillos

2. ITEMS WHICH MAY BE IMPORTED WITHOUT FORMALITIES BY FOREIGN TRAVELLERS

Foreign tourists may import into France foreign currency, travel requisites and small items to a maximum value of FF 125. The import of other items is permitted without formality if they are in use.

They include :

- personal clothing and jewellery,
- one pair of skis,
- two tennis racquets,
- two sporting guns with fifty cartridges,
- one tent and normal camping requisites,
- one pair of binoculars,
- perambulators and push-chair,
- two cameras with different film-sizes and systems,
- one musical instrument,
- one record-player with twenty 78 rpm records or four 45 or 33 rpm records,
- one radio receiver,
- one typewriter,
- one magnetic tape recorder with two spools of tape,
- the fuel contained in the standard fuel tank,
- one spare wheel as fitted.

3. EXCISE BOND

The items listed by way of example in the previous section may be imported without formalities by virtue of an international concession agreement ratified by most countries at New York in 1954. This agreement permits the transport, without an excise bond, of items needed by tourists, provided that the items are in use. The invoice is all the proof required in this case.

For those living near the border (Genevans), an excise bond is required if the value of the items exceeds FF 200. However, there may be some dispute in assessing the extent to which the item has been used to avoid any unnecessary trouble, it is advisable to carry the invoice and an excise bond for items in very good condition.

The excise bond can be obtained from the ACS or TCS, not from the Customs authorities. It guarantees that the item concerned will not be re-sold in France. If it is so sold, the French authorities will take action against the organisation which issued the document.

4. PROHIBITED ITEMS

It is strictly forbidden to import into France narcotics, explosives and certain books and pictures. A permit must be obtained from the Bank of France for the import of gold.

5. GENERAL REMARKS

Even if they are not taxable, all goods and produce must be declared when the border is crossed.

No-one making a false declaration should consider himself safe from the consequences of his action once he has passed the border - there are roving patrols inside the country as well.

Any article illegally imported is thereafter always considered to be "contraband", and the person found to possess it may be required at any time to explain its origin. However, the article may also be "legalised". If, for example, a foreigner offers to sell you his camera or record-player anywhere at all on French soil, you are quite at liberty to take advantage of the offer. All you need do thereafter is to go to the Douanes Centrales (Central Customs and Excise Office) - 11 rue de la Douane, Paris - or to any regional Customs and Excise Office, where you can pay the import duty on the item in exactly the same way as at a frontier post.

S O U R C E S : Le Monde - La Suisse - Bureau des Douanes Ferney Voltaire - Direction d'Arrondissement des Douanes Lyon - Service d'installation CERN.