

PRESS RELEASE

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PUBLIC ENTITIES AND POLICIES

DIRECTORATE-GENERAL OF CUSTOMS AND INDIRECT TAXES

Necessary refocusing

The Directorate-General of Customs and Indirect Taxes (DGDDI) mobilises 17,000 officers, deployed on 674 installations. Facing changes in the Customs environment, it has displayed an ability to adapt, but remains confronted with a need for transformation and modernisation of its competences and its organisation. Refocusing its missions on the control of flows of goods and individuals appears necessary. The Cour des Comptes formulates 13 recommendations aiming to guide this transformation.

An administration with its own organisation and resources

Nowadays the DGDDI carries out three main missions, which result from a balance obtained after the introduction of the “single market” in 1993 and the abolition of internal borders within the European Union:

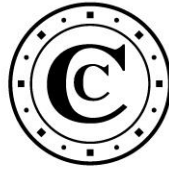
- surveillance and fight against fraud and trafficking;
- support for economic activity;
- collection of certain indirect taxes and contributions.

Furthermore, it participates in the management of migratory flows at the borders of the Schengen zone, the action of Central Government at sea and guidance for the wine sectors and tobacco trade.

The Customs authority has benefitted from favourable financial trade-offs as part of counter-terrorist plans and preparations for *Brexit*; its employee numbers therefore increased by 4.6 % between 2015 and 2019.

Ability to adapt to the highly changing Customs environment

The Cour des Comptes observes that the DGDDI has constantly adapted to changes in the context in which its numerous missions are carried out. Over the last few years, the Customs authority has had to transform its organisation in a clearly reinforced European context, due to the new code for the Customs authorities of the Union, adopted in 2016. From 2015 onwards, it has adapted to the demanding expectations in terms of surveillance and intelligence in a context of terrorist threats. Furthermore, it has initiated the rationalisation of the fiscal missions under its responsibility in coordination with the Directorate- General of Public Finances (DGFIP), and has adapted to make preparations for the consequences of the withdrawal of the United Kingdom from the European Union (*Brexit*).



Room for improvement in terms of management and performance

While the changes observed over the last few years will accelerate, the continuing transformation of the Customs authority must not be constrained by management rigidity and insufficient performance. Yet the Cour des Comptes acknowledges that forecast management for employee numbers, jobs and competencies is still insufficient with respect to the rapidly changing context.

In addition, the accommodation policy for Customs officers is still experiencing some dysfunctions, even though it should constitute a lever of adaptation of the organisation and network of the DGDDI.

Furthermore, the deficiencies observed over the last few years in the management of air-sea resources are only being very gradually corrected.

Lastly, as the performance measurement tools have only recently been introduced, a reconciliation between the results obtained and the resources implemented is not carried out systematically.

Necessary refocusing of missions

To address the acceleration of changes to its missions, the DGDDI must reassess its scope of expertise and continue its transformation.

Refocusing its activities on the control of goods and individuals appears necessary to respond to the intensification of the flows, the increased powers of European regulations, the development of new forms of trade, particularly on line, and to the migratory pressures. The Customs authority should consider itself once more as an administration for border protection and flow control, by reorganising its network and searching for synergies with the other administrations, such as border police central management, for example.

The DGDDI must also prepare for the increase in workload of the missions outsourced to the European agency for border guards and coast guards (Frontex) and the transfer of management of 11 of the 14 indirect contributions that it currently collects to the DGFIP, which will have a significant impact on its entire organisation, starting with the Customs accounting network.

This transfer also provides an opportunity to reassess the operational scope of the Customs authority, particularly its guidance missions for the economic sectors. By refocusing its activities on its core profession, the DGDDI would thereby be in a position to consolidate its position at a national and European level and contribute to the location of goods flows and any related logistical systems in France. All these transformations make it necessary to develop a strategic plan setting out the changes and conditions for carrying out Customs missions, including an adaptation diagram for the territorial network.

[Read the report](#)

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