## The Customs Service safeguards environmental protection.

## Protection of the European Union and international operations

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Fraud in customs and fiscal area cause the idea of Customs Service is no longer limited to fiscal function – function of publican – but currently is increasingly becoming guardian of safety and market's security. For the entrepreneurs it is important to reduce the informal economy in the range of illegal commodity turnover, for the public it is the protection against dangerous products which put health and lives of consumers at risk, for State's budget it is all about effective enforcement duty and tax. Finally, considering environmental protection the Customs Service protects environment from the plundering of extinction species turnover, as well as from harmful substances, microbes or wastes. Due to the fact that Customs Service is the body with the authority of control and supervision goods transported across the customs borders, its role in this process is preferential.

Economic, technological and civilization circumstances, the free movement of goods and people after opening the borders, new and much more complex supply chains, finally common access to the internet (electronic commerce) is a concern of the Customs Service. On the other hand the competitive pressure and increasing economic differences between individual economies eventually show disproportions in quality of life. All of these provide the stimulus of new fraud in the field of customs and fiscal regulations. Since Poland's accession to the European Union, enforcement by customs community and national regulations concerning non-tariff barriers has become one of the most important non-fiscal function of the customs authorities.

Controlling and detecting illegal transfer of endangered species across boarders are important area of Customs Service's operations. The legal basis for that kind of activities is Convention on International Trade of Endangered Species of Wild Fauna and Flora, CITES. The people's desire is the main reason of breaking that law. Currently the dead specimens, finished products (mostly bags, shoes) also bogus medicaments (pills, balm, creams) containing endangered species derivatives are held by Customs Service.

Corresponding author: Andrzej J. PUKA, e-mail: Andrzej.Puka@kra.mofnet.gov.pl Cross-border waste transport is another area of Customs Service's responsibilities. Inspections are held at border crossing and within the country (road checks). Formal procedures include checking the papers required in case of legal transport of waste in order to verify if it is actually a waste. Usually established inaccuracies in transport of crossborder waste concern plastic waste, worn textiles, waste paper, waste rubber industry, cars and auto parts, waste home appliances.

The principal roles of the Customs Service include environmental protection for example protection from ozone-depleting substances, fluorinated greenhouse gases, hazardous substances, mixtures and chemicals, genetically modified organisms, illegally harvested sourced timber or its derivative products (FLEGT, EUTR) and pesticides.

Since 2014 smuggling of pesticides has escalated terribly as statistics show. In 2013 Customs Service took over 62 kg pesticides, but in 2014 their quantity increased to 18.000 packages. The analysis showed that mostly these were counterfeit goods. Counterfeiting of pesticides is infringement of intellectual property rights of the owners but what's more important it is organized economic crime. Because fake pesticides often don't meet restrictive quality standards, have unknown origin and composition, are not examined enough for safety and toxicity, they can pose a serious threat to both the consumer foods of plant origin, and the environment.

A priority for Customs Service is to be a guardian of safety and to protect the market from illegal goods. The customs authorities as the most representative services on the border ensure that no goods which are hazardous to life, health or natural environment can cross country's border. Hence it is immensely important to take collective actions on the state's or international level to reduce the flow of unsafe goods into the European Union's territory.

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