

BOOK REVIEW

Community Customs Law

*A Guide to the Customs Rules on trade between the
(Enlarged) EU and Third Countries*

By Professor Ben J M Terra

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In his preface to this work Professor Terra expresses the hope that this Guide "gives access to a field of Community law which deserves more attention than that of a few experts alone." He is surely right to highlight the significance of the law on Customs Duty. In the UK we have become more conscious of its importance since the VAT Tribunals were given jurisdiction to hear Customs Duty cases. This extension of jurisdiction was effected to ensure compliance with Title VIII of the Community Customs Code (Council Regulation (EEC) No. 92/2913). As may be expected, the Code forms the basis of this book together with the implementing provisions. The law is discussed as at 1st April 1995.

The structure of the book follows that of the Code, at least so far as chapters I to IX are concerned. These have the same title as the Titles of the Code. (Chapter 0 is an Introduction which deals with the character of various duties and the framework of the Customs Union.) Each chapter is divided into sections containing, first, a reprint of the relevant parts of the Code and the implementing legislation and then a commentary. The commentary is clear and concise and is particularly successful in relating different parts of the relevant legislation to each other. It also contains some discussion of various decided cases. The coverage of case-law is not, however, intended to be a comprehensive review of cases decided by the ECJ.

Many non-specialist readers will be grateful for the introduction to anti-dumping law contained in Chapter X with a summary of ECJ judgments given between 1992

and 1994. Chapter XI provides an introduction to excise duty. The chapter is a reproduction of Chapter 7 of "European Tax Law by Terra & Wattel (Kluwer) 1994) and annexed to it is the integrated text of the excise duty "single market" directives (92/12/EEC, 92/108/EEC and 94/74). The production of an integrated text has, though, resulted in the omission of the preambles to the Directives which is understandable but also regrettable. (Regular readers of this journal will know that the ruling of the ECJ is awaited in a significant case concerning the Directives, *R v Commissioners of Customs and Excise ex parte EMU Tabac SARL and others*, Case C-296/95, referred to it by the English Court of Appeal, and in which the reviewers appeared together with Robert Venables QC.)

The final chapter, Chapter XII, is devoted to Value Added Tax and the text of the 6th Directive is annexed. This will, perhaps, be less valuable to the specialist tax practitioner but does fulfil the author's objective of placing Customs Duty in a broad context. The book concludes with a reprint of the annexes to the implementing provisions for the Code.

There is no doubt that Professor Terra has succeeded in his aim of making Customs Duty accessible to the specialist and non-specialist alike and the book is a useful reference guide for students, legal practitioners and tax advisers. Perhaps the book would be even more attractive in loose-leaf form.