



IACM Newsletter

**Official Journal
of the International Association
of Customs Museums 2007**



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Editor

Anne Van Puymbroeck

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To Christiane Van der Schraelen and all who contributed
features/articles



Cover picture is taken by Michaël Van Giel

The hand stands for the legend about the origin of the name of the
seaport.

A giant, called Antigoon, used to live on the banks of the Scheldt. He
made all passing sailors pay a tax. If they refused, he chopped off
their right hand. This extortion came to an end thanks to the brave
Roman soldier Salvius Brabo. He killed Antigoon, chopped off his
hand and threw it into the river Scheldt. The city owes its name to
Brabo's throwing of the hand (dutch language: hand-werpen).

The diamond refers to the theme of the IACM Conference: **Spirits and
Petrol, Our Liquid Diamonds.**



Paddy Ryan, President IACM

Editorial

Our 15th Annual Conference and General Assembly, hosted by the Belgian Customs Administration, was held in the historic city of Antwerp. While it was a marvellous venue to renew old friendships with other IACM members, it also afforded the opportunity to make new acquaintances from the worldwide Customs and Taxation family.

A small organisation, it continues to develop at a suitable pace. There is no doubt that the IACM website is our main window to the world - a window that continues to be accessed more and more. In this regard, I am very grateful to our Website Working Group, chaired by Wim van Es and ably assisted by Myles Hollowed and our Webmaster Jean-Pierre Reuter.

Over the past few years, the IACM site has been considerably updated to include a Forum accessible to member countries. This is in line with our main objective of providing facilities for interaction in our common purpose of preserving the historically rich fabric of our organisations.

And that rich fabric is not confined to IACM members. I was particularly pleased to meet our guests at the conference in Antwerp and to learn from our Lithuanian colleagues that they have a Customs/Tax museum in operation for some years. I was also delighted to meet Bob Murtagh and his charming wife, Ceil. Bob, now retired from the US Customs Service, is actively seeking to open a new Customs museum in the USA. I have no doubt that Bob, blessed with the pioneering spirit of his Irish ancestry, will be successful in his endeavours and I wish him every success.

It was my great pleasure during conference to welcome Iceland and New Zealand as full members of IACM. In wishing them both well, I look forward to their participation in our growing organisation. As we welcome the new, we also bid farewell to those members who are about to ride off into the sunset of retirement. They are Jan Berggren (Sweden) and Geert Nieman (Netherlands). Both have been stalwart members of IACM and have contributed much to its development. On behalf of IACM, I wish them many years of contentment and good health with their partners, families and friends.

Finally, my sincere gratitude to the Belgian Customs Administration who were such excellent hosts. In particular, I would like to thank Michel van Giel who generously gave us so much of his time from a very busy workload; Mr. Colpin, Head of Belgian Customs for his encouragement and support; Anne van Puymbroeck for looking after everything and still managing to remain composed; Francis Huijbrechts for his organisational skills; Rita De Wolf who saw to every detail; Marlies, Bart, Cyril and everyone who made the 15th Conference such a success. Like a smooth handmade Belgian chocolate, the memory lingers with a most pleasant sensation.

| *Paddy Ryan*

15th Annual Conference and General Assembly



*Mr. Noël Colpin,
Administrator of the Belgian Administration
of Customs and Excise*

Dear Customs friends,

Keeping in touch with our history is just as important as keeping in touch with family, friends and colleagues. It is part of what makes us human beings. History tells the story of how mankind evolved to what it is now and which obstacles and problems mankind has overcome. In order to preserve and remember one's history, we build statues and museums. We create associations, write history books or why not newsletter such as the IACM newsletter.

I am proud to present you the latest Newsletter of the International Association of Customs Museums on the various aspects of excise duties and the way they have been collected throughout the centuries in the IACM member countries.

You can read for instance an interesting article on the years of prohibition which the Scandinavian countries lived in the beginning of the twentieth century. Irish Customs go even further back into their history: in this issue they write about how excise duties on beer, wine, spirits and tobacco were introduced in Ireland and how simultaneously arose the first secret distilleries. I do hope you will read it with the same enthusiasm as I did.

Other articles in this issue feature a secret distillery in Germany or the way in which excise duties are collected in New-Zealand, one of the youngest IACM member States. And of course, the latest report on the ICOM conference.

Together with the Belgian IACM representatives, I wish you a pleasant journey in the world of excise duties, so please do read on!

| Noël Colpin

IACM



Opening Address

*by Mr. Michaël Van Giel, President of NMACE Belgium,
to the members who attended the 15th Conference
and General Assembly of the International Association
of Customs/Taxation Museums*

Mr President, colleagues, ladies and gentlemen,

In name of the Belgian National Museum and Archives on Customs and Excise (NMACE), and in my personal name I wish you all a warm welcome in Antwerp to join the 15th Conference and General Assembly of the International Association of Customs Museums.

It was in 1993 that, on initiative of Holcher Munchaus Petersen, curator of the Danish Toldskat Museum, representatives of Customs and Tax Museums in Europe sat together for the first time. They discussed the idea of an international association of Customs museums.

The doom-mongers, and there were several at that time, have been proven wrong. Fifteen years later this association is still alive, kicking, even expanding still!

The theme of the 15th conference **“Petrol and spirits, our liquid diamonds”** is born from the idea that not only Customs duties but also excise taxes should receive the necessary attention in this international forum.

The President wrote in the last Newsletter that revenue collection and protection stretches back a long way. He mentioned the monarchs and rulers depending on taxes collected around the country and at their frontiers.” *It’s clear that excise duties were and still are an important part of these revenues.*

From the same Newsletter, which gave us a pen picture of the Customs and Taxation museums of the participants in Norway, I learned that the most of us have integrated excise proceedings and excise smuggling in their museums. I agree with our Luxembourg colleagues stating that “No Customs museum or revenue museum would be complete without displays of the work of Customs officials in a distillery where they took strict account of the spirits manufactured and charged the duty accordingly.”

Antwerp has always been an important centre for excise related products. Petroleum South is a major industrial heritage site for our country. History has its rights. At this old oil port one of the the foundations for Antwerp as world centre of the petrochemical industry were laid. An inheritance to be proud of. Antwerp C&E became therefore the biggest collector of excise duties in Belgium.

The Belgian beers are rightly known as some of the best in the World. An excise product isn’t it? However, our grandparents did not only drink beer.

Men preferred a “druppeke”, a Flemish Jenever 40 degrees alcohol. Women preferred an “elixiertje” an Antwerp sweet spirit with herbs named “Elixir d’Anvers”, recommended by doctors in case of sickness and pregnancy.

Diamonds are forever. Especially in Antwerp. Not an excise product but due to the Belgian legislation, diamonds imported in Belgium have to be Customs cleared and controlled in Antwerp.

So far the story behind the theme of this year : **“Petrol and spirits, our liquid diamonds”**

The next days all the activities, presentations, workshops and social or cultural activities will be linked to this theme. It will give you all the opportunity to exchange views, expectations, ideas and concerns regarding excise products within the framework of Customs and Taxation Museums.

I hope that you will enjoy your stay here in Antwerp and wish you all success with this 15th Conference.



Belgium

Text: Francis Huijbrechts

Petrol-South, Antwerp harbour

The oldest documented mentioning of mineral oil in Antwerp was a transaction in 1547 in which an Italian merchant sold rock oil to Gillis Moormeester, a local pharmacist. In those days it seems to have had a medicinal use, be it on a small scale.

It is only in the second half of the 19th century that mineral oil and its many applications started out on a trail that makes them all important strategic commodities at the beginning of the 21st century.

Colonel Drake for the first time successfully drilled for crude oil in Pennsylvania, USA in 1859. Only two years later Antwerp was the first harbour on the European continent to import petroleum products in large quantities. By 1863 Antwerp was the biggest

importer of American oil in the world and in the following decades its infrastructure would set the tone.

For safety reasons the oil storage facilities have evolved considerably and moved around a lot. We found traces of them at the Houtdok and Kattendijkdok, the Dam and the Amerikadok which was especially dug in 1887 for the unloading and storage of oil products. The city council was of course much concerned about the safety and a number of strict rules and regulations were issued. This however, did not prevent occasional accidents to turn into real disasters. In one such incident 53 people were listed as killed and 42 as missing after a enormous fire on September 6th, 1889.



Two Customs officers at work at Petrol – South (1930)

Around the turn of the century the Amerikadok was no longer able to cope with the ever increasing import of oil products and it was decided to create a completely new infrastructure on the right bank of the Scheldt, just to the south of the city. On August 16, 1903 the first tanker arrived at the special petroleum pier, one of the first concrete constructions in our country. Thus Petrol South was born. At its peak the site measured 70 hectares and had over 600 storage tanks.

At first the focus was on import and storage of oil products, but in the 1930's the first refineries appeared and there was a fast increase in local production. In 1939 the streets in the Petrol South district were given the names of oil derivatives, like Varnish Road, Menthol Road, Naphtha Road, ...

Apart from an occasional flood, a devastating fire or periods of social unrest, Petrol South had some very dark years during the two world wars. Twice the storage tanks were put to the torch by the Belgian rear guard when enemy troops entered the city (1914 and 1940). In the first months of 1945 the area of Petrol South was hit by four Buzzbombs as Antwerp and its harbour facilities become a primary target for Hitler's vengeance weapons after its liberation.

As the excise on oil products is an important part of revenue, the Administration of Customs&Excise has been active at Petrol South from early on. At first our officers were stationed in the firms themselves, but in 1946 a proper C&E section was set up at the site. In the 1950's the petrochemical industry began to move out of Petrol South, mainly because it offered poor mooring facilities. Although a few firms like Q8 and Avia are still active here, this particular branch of industry is now to be found several miles to the North, and on both banks of the River Scheldt.

Antwerp has a strong reputation to keep up as a chemical cluster. The main assets are its central location, its extensive logistic services and its existing industrial infrastructure, including five modern refineries. The quality and diversity of its tank storage facilities are unrivalled. No wonder that some of the world's leading firms, like Exxon and Total, have chosen Antwerp as one of their main operations basis. C&E has a role to play in this beehive as well, even though the section at Petrol South was officially closed down at the end of 1993.

In this thriving port and city it is important to realise that some of the foundations for today's success are to be found here, at Petrol-South.

In 2003 our museum association was one of the local heritage keepers involved in a project to make the Antwerp city officials and the general public more aware of the importance of this century-old industrial site. Apart from a major and successful effort to collect photographs, newspaper clippings, eyewitness accounts and the like, the heritage partners involved produced the quite unique "Lijn 13 – Protteknie" concept, an exhibition linked to a play which completely sold out at every performance. As a result Petrol South was again put on the agenda.

Since then a number of plans for Petrol South were put forward, but as you can see they have yet to evolve beyond the drawing board. However, we were notified that a high level meeting on this industrial site is planned for the end of this month. What will the future have in store for this labyrinth of derelict storage tanks, pipe lines, fire walls, rail road tracks and other reminders of a very busy past? Until further notice, there is a distinct atmosphere here. In some places you can even still smell the oil.





Denmark

Text: Tora Ribers

“Den siemenske spiritusmåler”

At ToldSkat Museum an old, strange measure machine is on display. On the side of it, it says “Spiritus-beskatning” which means taxation of spirits. But what kind of machine is it and what was it used for?

De danske Spritfabrikker (Danish Distillers, now V&S Distillers) is an old company, founded in 1881. Here, aquavit is still produced. The machine was in use from 1908.

In Danish, the machine is called the “siemenske spiritusmåler” (The Siemens measurer of spirits). It was a tool to check the quantity and the alcohol content of the spirits produced. The taxation of spirits could then be calculated. The spirits were guided through a very clever system that made it possible for the customs officers to read the information needed. An aberration of less than half a percent was allowed. The machine was sealed by the Customs administration officer at an unknown date.

At the museum at V&S Distillers, four similar machines are on display. They are no longer in use but were until the late 1980's.

Today, electronic measuring tools are used but the tax and customs organisation SKAT does not control the production in the same way as before. Today, SKAT visits the company once or twice a year to make sure that the right numbers and amounts are written down and reported to SKAT.



Close up customs seal



The measurer



A detail of “Den siemenske spiritusmåler”



France

Text: Renate Pstrag

Tabacco

In the 15th and 16th centuries, so great was the French Treasury's need for funds that the number of import and export duties proliferated. But it is only at the beginning of the 17th century that the economic benefit of customs duties as a means of encouraging trade and protecting national production started to be better understood: the national productions were protected and the development of the merchant navy was encouraged in order to bring back in France high-valued products in order to tax it. For instance, tobacco, imported in France since 1560, was taxed for the first time in 1629 with a rate of 30 sols per pound. Under the governance of Jean-Baptiste Colbert (1619-1683), Controller-General of Finance under Louis XIV, was ordered in 1672, the King's monopoly on tobacco's sale. This monopoly and regular increase of tobacco taxation, along with the growth of consumption, led to tobacco smuggling at the same level as salt smuggling, in the second half of the 18th century.



The French Customs National Museum was created by the General Customs and Excise Directorate and opened its doors in 1983. It is the only museum of customs history in France and the visit offers a chronological and themed overview from 17th century to the present day. Through the history of the oldest French administration, visitors are invited to discover the political and economic life of France thanks to several objects related to the Customs' activities.



Balance



This earthenware tobacco pot with tin cap was bought by the French Customs National Museum in 1986.

France



The Netherlands

Text: Geert Nieman
Pictures: the "Dolfijn"

The Customs vessel "Dolfijn"

The Customs motor vessel 'Dolfijn' has more than one interesting story to tell.

On the 30th of December 1950 the newspaper called the "Nieuwe Rotterdamse Courant" wrote a large article with the title: 'Brave sailors at Tax service'. With these words the service of the m.v. 'Dolfijn' was a fact. The article said: *'Captain Ganzinga pulled his uniform cap over his head very firmly and said I will get him', pointing at a coastal vessel which was behaving very strange in the waters of the Dutch coastline.* The journalist seemed very impressed by the high waves which the captain described as a calm sea'. He and the man behind the camera could not even stay on their feet! They were so overwhelmed that they described the crew as heroes, although they were not at the time...

The Custom vessel "Dolfijn" and its crew did become real heroes by saving people during the big flood in 1953! The dikes broke in the Province of Zeeland (The Netherlands) and also other parts of The Netherlands struggled with a flood disaster. At gale force 9 and sometimes peaks at gale force 12 they saved a lot of people. The ship's journal said that they sailed to Stellendam on February 2nd and evacuated people. Afterwards, at the beginning of the rescue operation, they also saved people from a sinking boat and even became the 'communication' ship at the flooding. A true hero story, but not as amazing as the next one about when the ship got stranded and almost sunk...

Two years later, on the 5th of February 1955, the Customs vessel "Dolfijn" was lost. A special commission was formed and the inquiry started. The crew, including the captain, was questioned about the sinking of the vessel. Captain Klaas Toxopeus, explained that he ordered to stop the 'Dolfijn' in the channel of the Geul van Bommenede and went on shore with one of the crewmembers. At that time

there was no first officer on board (holiday leave) so he asked the eldest seaman in rank to keep the vessel going in the tide stream until they would come back. The two went ashore and looked around on top of the dike.

On their way back the ship turned on the tide. Back on board the eldest seaman told the captain that he had touched something underwater and that the wheel including the rudder blade in the wheel house was not able to turn to starboard side. At the same time another seaman told the captain that the ship was making water. At the stern was a big hole in the hull and the rudder was ripped of the ship. Two able seaman tried to close the hole with mattresses but they failed. So the captain tried to stop the incoming water by pumping the water out off the hull, but that was not successful either. There was still one option! The captain steered the "Dolfijn" on a sandbank in the river.

Later that day the police and the "Zeemeeuw", another Customs vessel, arrived together with a pilot vessel and some rescue ships. They searched the bottom of the river but could not find anything strange. The next day the ship was rescued and was brought to Bruinisse.

The story of this tragedy was that one of the crewmembers told the real story to the commission at the inquiry. That was a totally different one than the story of the captain or the other crew members. This man told the commission that there was a wounded goose in the water. Because the captain liked to have it on the menu, they all tried to catch it.

The captain, however, stayed with his version! The investigation showed that they had touched something under water. It was an underwater gravel dam which gives more strength to the river borders at strong tidal streaming.

Anyway the ship was completely ruined and the Government decided to sell the vessel in parts:



engines first, then the wheelhouse and so on...

At the end the commission had a very difficult decision to make because of the two different stories. But because crew and officers had done their job to save the ship* they decided to write in the report that the ship was lost to **'the fortunes of the sea'**.

**NA, MvF, Verbaalarchief 1936-1975, inv. Nr. 373, 26 April 1955*

The Netherlands



Ireland

Text: Paddy Ryan

Gold in them there hills



Petrol and oil may be the liquid gold of excise, but surely the other love of the excise collector is whiskey and its spirited relations. For centuries, they are the geese that lay the golden eggs for our exchequers. When excise duties were introduced on beer, wine spirits and tobacco in the United Kingdom in 1643, it was stated that “a man living a moderate life had nothing to fear” because they wouldn’t concern him. And excise duties were introduced by a Parliament that was dominated by Puritans who were men of moderate tastes. Although the Puritans have long departed to their stern Gods, excise duties on beer, wine, spirits and tobacco are still alive and kicking. It must be pointed out that the Dutch, devious people at devising methods of taxation, invented excise duties.

Poor Irish people, outraged at duty on their uisce beatha (water of life), began to make whiskey or “hooch” in remote hills and valleys where Excise officers seldom went walking. This illegal trade developed throughout the 18th Century, forcing the authorities to take action. In the early 1800s; spirit and malt duties yielded over 75% of Ireland’s excise revenue.

The solution to the problem was a new force - the Revenue Police - , established in 1818. Tasked with smashing the illicit manufacture of spirits, this force also provided work for soldiers demobbed after the

Napoleonic Wars. Described as a raggle taggle force, they were uncoordinated and lacked discipline as they took up duty in remote villages of Donegal, Mayo, Connemara and Galway. The local people, foreseeing a lucrative way of life being washed away did not make them welcome. The poverty in these areas also fostered a savage lawlessness that often saw physical combat, and deaths on both sides, as the Revenue Police seized stills and prevented sales of the illicit spirits. While the Revenue police achieved some success, it was not enough for the authorities.



In 1836, Colonel William Brereton was appointed head of the Revenue Police. It was remarked that Brereton “hardly knew what the excise meant” but he was a competent army administrator. Immediately

reorganising the Revenue Police, he sacked two thirds of the men as being unsuitable. Introducing formal training and proper accommodation, he increased the Force from seventy Officers and four hundred and sixty two men to one hundred and forty two Officers and nine hundred men.

As the reformed Revenue Police achieved success, the illicit manufacturers headed to islands of the west coast of Ireland. Three Treasury cutters under sail assigned to the Revenue Police were found to be inadequate and visible from a long way off, allowing the moonshiners to escape. Colonel Brereton managed to obtain 'The Warrior' - a fast steamer that facilitated quick landings on the islands before the

moonshiners were aware of them. The success of the Revenue Police also coincided with the Potato Famine in the mid-1840s. Sadly, the worst hit areas of the country were those where illicit distillation had previously provided some sustenance. The backwash of the Famine was emigration on an unprecedented scale.

By 1854, it was found that the illicit distillation no longer required a separate Revenue police. Three years later, the Force was disbanded and its functions transferred to the Constabulary which many Revenue police joined. A former member, who later joined the New Zealand militia, recalled his days in the Irish Revenue police in the following:



Golden Days

*Ah! me, they were the golden days,
When I was serving then;
With firm elastic step I trod,
The mountains and the fen.
By the Atlantic's fresh salt breeze,
My youthful cheeks were fanned,
And I thought no place so beautiful,
As Erin's verdant land;
And my comrades - I recall them all -
So loyal, and so true,
Who made my days so pleasant,
In the Irish Revenue.*

Ireland



Finland

Text: Janne Nokki

The Experience of Prohibition in Finland

1. The Roots of the Prohibition

Soon after the art of distillation was known in Finland, then under Swedish rule, the government became interested in home distillation both for fiscal reasons and reasons relating to national economy. From time to time, prohibition of home distillation was also used. When annexed to Russia, autonomous Finland retained its own customs organization in 1809-1917. For taxation and customs duties, imported alcoholic drinks were considered as highly taxed luxury goods, such as coffee, cigarettes, playing cards etc. Improved connections by land and sea meant an increase in smuggling, while urbanization promoted the growth of the alcohol market.

The consequences of increasing alcohol use were recognized among the educated classes and the temperance movement, an integral component of Finnish nationalism, emerged in the 1880's. The ideal citizen would shun away from rustic drinking habits that were detrimental to society. To achieve this, the availability of alcohol had to be seriously limited or even prohibited altogether. Prohibition was also adopted in the program of the Finnish workers' movement.

2. The 1919 Prohibition Law

After the first Russian revolution in 1905 Finland was able to have an autonomous parliament with universal suffrage. In 1907 the fresh parliament voted in favour of prohibition on manufacturing, importing, trading, transporting or storing all alcoholic drinks over 2%. However, this project, among many others, was not promulgated until the end of Russian monarchy in 1917.

In 1919, soon after the independence, a similar law was passed in the parliament. The 1919 Prohibition Law made all alcoholic drinks above 2 % practically illegal. The law had very ambitious goals: to make the country 100 % sober and eliminate all social and medical problems caused by heavy alcohol use. At first, the Prohibition enjoyed a certain amount of popularity. But from the beginning there were many who doubted or even disapproved of the whole idea.

3. Enforcing the Law

The government was, to a degree, prepared for attempts to smuggle alcohol into the country. The Customs was nevertheless considered relatively well-equipped for the task. Before the First World War, Customs had been provided with steamboats and smaller patrol vessels to fight the flows of forbidden literature and illegal weapons intended for revolutionaries. Some of the sailing vessels were now equipped with engines, and some fast motorboats were already there for auxiliary equipment.

Opinions within the Customs administration varied from sceptical to desperate. The equipment, though numerous, was largely out of date. With a coastline of over 1 600 kilometres it was not realistic to blockade a country with a large archipelago. Smugglers were soon able to make great profits and equip themselves with better boats than the authorities could ever afford. Organized crime soon took over most of the distribution chain in Finland. Sometimes the encounters between Customs and the smugglers led to shooting and violence.

The neighbouring Estonian Republic, just 40-90 sea miles away, had no Prohibition. Most of the boats with alcoholic cargo were officially declared to Sweden or Germany “transiting through Finnish waters”.

Finland and Sweden were able to agree on bilateral action in the Åland Sea. The Finnish government tried to establish a multilateral treaty covering all states around the Baltic Sea. This Helsinki Convention was finally ratified in 1929 and included limitations of cargo in smaller vessels. In consequence, most smuggling boats were registered to non-signatory countries. After Estonia joined the treaty, boats also began to switch their cargoes on smaller islands or at sea.

Regardless of the problems, the confiscation figures were impressive: from 110 000 litres in 1920 to 500 000 in 1923, peaking in 1930 at one million litres. The technical resources of Finnish Customs were gradually improved. In 1929 the Customs received an aeroplane for aerial reconnaissance in the coastal areas.

4. Problems studied

When asked for a report in 1929 the director general of Customs Mr. Poppius told the Finnish government:

“To this day the Prohibition has not been implemented and with our present resources all customs control is ineffective... to consider that with the help of Prohibition we would have made alcohol imports impossible or even reduced it, is utter fantasy, even an expensive one, when observed in relation to the national economy”.

The government saw the main reason for failure in the disorganization of Customs. In 1930 a new, militarily organized office, the Coast Guard, was established and was to take over coastal patrol tasks and the vessels from Customs. A few years after this some customs officials saw that the descending confiscation figures proved that Customs had in fact been much more effective.

During the economic depression the critics of Prohibition argued that the state was losing important revenue that was to be raised by taxing alcoholic drinks instead of prohibiting them. The crime rate had exploded and the respect for the law in general was very low. Finally, the government proposed a referendum.

A smuggling boat is being towed by a Customs boat





After the Baltic Sea treaty smuggling boats operating outside Finnish waters were usually registered to distant countries, mostly countries with very little maritime activity. "Budapest" was sailing under Hungarian flag.



5. The End of Prohibition and Alcohol Excise

In the Referendum of December 29th and 30th 1931, a majority of 70.6 % voted for the abolition of the Prohibition. On April 5th, 1932, the state-owned alcohol stores were opened and restaurants were serving drinks again. But governmental control remained. All manufacturing of stronger alcohols became a state monopoly and an excise was established for all alcoholic drinks.

During the Prohibition Customs had become a hated and even ridiculed administration in the eyes of the public, while smugglers were often glorified in the media. Among Customs officers there was a strong desire to ease the tensions with the people. In its first issue of 1932 the Customs Magazine greeted the results of the referendum with optimism:

"We Customs officials... hope that the new Spirits Act... will be wise, limiting individual freedom as little as possible while promoting true temperance among the people... in a society where all obedience to the law has completely disappeared".

After the Second World War, smuggling of alcohol to Finland continued on a smaller scale. When international transports grew since the 1950's, the problems of smuggling alcohol did not disappear. The national limitations for tax-free alcohol remained strict. The end of the Soviet Union created new trade routes. This meant a proliferation of smuggling: hard liquor began to arrive inside commercial cargo. In 2004 the alcohol excise was lowered because of the membership of the Baltic countries in the EU. Today, increasing the alcohol excise again remains a highly debated issue in Finnish politics.



The smugglers had better and faster boats than Customs did. When they were confiscated they usually bought them back at the next Customs auction. Customs officers with confiscated "spirits motors" as written in the picture.

Finland

ICOM report

Text: Tora Ribers

Vienna 2007 18th - 24th of August 2007

Theme: universal heritage.

Participants: 2300 from 97 countries

The different committees get the chance to meet even though some of them meet at other times and not only at the general conferences. A good thing is that one gets the possibility to "visit" other committees and get ideas of what is going on in different areas of the museum business around the world.

It seems like national committees in the same areas of the world are getting together in smaller forums within ICOM. (the Netherlands, Belgium, Germany etc. to mention an example).

Amendments of the ICOM resolutions

At the final plenary sessions, amendments of the resolutions for ICOM were discussed. They are now posted on ICOM's webpage.

Strategic Plan

The four objectives in ICOM's Strategic Plan for 2008-2010 are the following:

- 1) Strengthen ICOM's global impact
- 2) Provide leadership in advocating the value of heritage
- 3) Champion effectiveness and high standards in museums
- 4) Ensure the resources required to effectively implement the Strategic Plan

Right now, the members have been asked to come up with suggestions and ideas on how programs and projects of ICOM can be delivered by the network (which

are National Committees, International Committees, Regional Alliances, and Affiliated Organisations etc.) and how that should be implemented in the budget for the Strategic Plan. The comments until now which have been posted on the ICOM-mailing list varies, one is to increase the profile and visibility of the work of ICOM's network across the heritage sector. Another one is to increase the visibility of the network through the ICOM website. IACM is of course on the ICOM webpage, there is a link to our own web page. And we should always remember to tell the webmaster when our meetings take place. As we found out in Vienna, they do have a Tax and Finance Museum in China and it would be good if they could find us through ICOM.

Should IACM continue to be an affiliated organisation to ICOM?

I think it should and I think that because we as museums have an obligation to be the places where different people meet, discuss and exchange ideas. In our museums, the subjects and themes are related to the rest of society. We tell the stories about how societies get money to "run the state", we tell the stories about being in the forefront when it comes to fight against illicit traffic, the fight against drugs, the fight against white-washing of money – and people do have an opinion on customs and on paying taxes.

When all this is said I also find that we should still be members of ICOM because of the ICOM code of ethics. It is a very good thing that museums all over the world are implementing the code of ethics in their daily work. The codes of ethics should be available on our IACM-webpage, both the English and the French version.

Tora Ribers, September 20, 2007

IACM Conference



having a guided tour through the Palm Brewery



a working party in action



partners having fun during the sightseeing tour
through the oldest part of Antwerp



also President P. Ryan saying goodbye
to those who will retire

(left: Geert Nieman – middle Ferdinand Hampl)



a meeting between colleagues

The 15th IACM Conference in Antwerp 2007 included



Future IACM Conference

The hosts for the next conference will be our colleagues of the

Deutsches Zollmuseum
Alter Wandrahm 16
D-20457 Hamburg Germany

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Contactperson is Susanne Mehrkühler
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16th IACM Conference in Hamburg 3 until 5 September 2008





United Kingdom

Text: Steve Butler

The British Excise

At the heart of the growth and success of the British state during the eighteenth century was its ability to collect revenue – especially the excise. There were many features of the excise administration that were novel for the period. It revolved around effective surveillance and execution. For example, prospective excise officers had to go through a period of technical training in the art of measuring goods. They were judged on merit rather than mere connection. So too was the tool of anonymity. The excise officer was deliberately plucked from areas suitably distant from his round to ensure his face was unknown in his place of business. In other words, his relationship with the local community, at least to begin with, was not based on familiarity but anonymity.

The work of the excise was also highly technical. Consider the impact of the excise on the early eighteenth-century spirit industry. In 1698 it was ruled that a distiller had one month to demolish any concealed vessels, pipes, stop-cocks, or holes in the Wash-Back, and any secret warehouses. If he did not, and was caught, the producer would be fined £100. The amount of duty was based upon the strength of the spirit, which was ascertained by finding its strength. From about the mid-eighteenth century this was done by using a hydrometer.

As with all excise products, the officer had to map the distillery by drawing and describing every conceivable detail. From the position of the various utensils to the positions, lengths, and directions of the vast array of pipes. To aid the excise in this task, the pipe carrying wort or wash had to be red; that carrying low wines or feints had to be blue; while spirits had to be pumped along white pipes and water through black ones. This reveals the extent to which the excise went in organising the space of the distillery. The officer had the right - night or day - to break up the ground and walls of the distillery if



Distillery, Thames Bank, London around 1840

he suspected hidden pipes.

Even greater excise controls were imposed in the course of the eighteenth century. The officer surveying calico printers was told to measure the actual distance between his home and the printers, in order to gauge the time it would take him to get there. He was to “keep a Dimension or White Book at each Printers” accounting for all the goods the printer received from the Drapers or other sources. On surveying a printer’s workhouse or warehouse he had to take a note of the number of tables being used, the kind of goods being printed, and then take the exact length and breadth of every piece of cloth. Even more important was an officer’s ability to be able to distinguish different types of cloth.

Textiles were marked at each end by an excise stamp. The worst crime a manufacturer could commit would be to counterfeit the excise seal – this was “deemed felony, without benefit of clergy.” A similar set of regulations surrounded printed silks and linens and, again, if any used a counterfeit stamp they would

“suffer death as felons.” This attention to detail and strict approach to gauging duties was typical across the whole spectrum of excised industries.



Excise Officer John Marsden c. 1880. He patrolled on horse back and was known as a Ride Officer.



Hungary

Text: Varga Ildikó
Pictures: Vám-és Pénzügyórág

Alcoholic drinks out of windscreen wash

A 1,6 Thousand Million Forint Alcohol Counterfeiting



The Hungarian Customs and Finance Guard has taken a concerted action all around the eastern part of Hungary in July 2007, in order to liquidate entirely eight groups of criminals, specialised in the distribution of illegal alcoholic drinks.

According to the results of the investigation groups of criminals uniformly used windscreen wash as a raw material for the production of alcoholic drinks. All the groups obtained the needed chemicals from the same Nógrád-based enterprise (Nógrád: a county in Hungary), from May 2006 until recently. During the operation investigations and excise controls have been undertaken at 50 different sites.

Delinquents produced liquors out of windscreen wash using different methods. For example they extracted a proportion of methylating material, then diluting it and using various kinds of flavouring. Alcoholic drinks made this way were retailed in illegal bars and pubs.

The investigation revealed that more than 600.000 litre of windscreen wash concentration had been purchased by the gangs from the Nógrád-based retailer. Out of that even 2 million litres of bottled alcoholic drink have possibly been made and sold. Beside the threat posed to customers' health criminals deprived the central budget of 1,6 thousand million HUF excise tax income.

Finance Guard investigators have detected 3 illegal distilleries and a 14 further places where denaturised alcohol had been reversed. Investigators seized equipment such as carbon, filters, containers and other devices needed for the production of alcoholic beverages. 3000 litres of raw material, 5000 litres of reversed and flavoured alcohol, and 10 000 litres of sugar mash have also been found.

Finance officers also discovered 15 plastic containers in the outskirts of Jászdózsa. The one cubic meter capacity containers had been dug in the ground and connected with each other by a pipeline. This system had served to store the illegally reversed alcohol. All this perfectly exemplifies the professional organisation of the delinquents and the industrial scale used in the reversing.

During the operation the Hungarian Customs and Finance Guard interrogated 13 Hungarian citizens as suspects. 7 of them were taken into custody.



The empty windscreen wash-bottles



The vessel and the underground container



Artificial flavourings



The room where alcoholic drinks were produced



The alcoholic beverages seized by the officers



Grand Duchy of Luxembourg

Text: Pierrot Reding

Excise duties in the Grand Duchy of Luxembourg

After 76 years of partnership with the “German Customs and Commercial Association” Luxembourg noticed this treaty after World War I. From now on the question of a new economic partner occurred for Luxembourg, who was found with the Kingdom of Belgium, after France was not interested. On 25 July 1921 in Brussels the Belgian-Luxembourg Economic Union (U.E.B.L.) was signed, which last until today. This contract foresaw already in 1921 among other things that excise taxes on beer, wine, spirits, sugar, tobacco and petrol were common in both countries and that Belgium and Luxembourg had to be regarded as a single territory with no customs border. The U.E.B.L. Convention will be reviewed next in 2011.

Beside the execution of the U.E.B.L. regulations concerning common excise taxes, the Excise Department is today, of course, responsible for the European legislation in the excise tax area (national production and importations) and this contrary to the period before 1993 where the responsibility only concerned imported goods. This concerns all products subjected to both Council Directives 92/12/EEC and 2003/96/EEC.

All producers of wine, sparkling wines, other fermented beverages, intermediate products, tobacco products and energy products are subject to the supervision of the administration even if all wine products are zero rated in the Grand Duchy.

Up to 90 % of the revenue collected by the Customs administration comes from excise products: 42 % excise on tobacco, 56 % excise on petrol and 2 % excise on alcohol. Even an important part of the national state budget depends on money coming from excise (17 % in 2006).

Unfortunately the number of local spirits producers, who traditionally are fruit distillers, is going down. In 1924 there still were 1.400 distillers working. In 2006 only 90 subsisted, producing 61.000 liters of pure alcohol for the local market. As they are imposed on a flat rate, they are not allowed to export their products themselves to other countries. Any distiller has the possibility to submit his products to the “Board of Spirits Controls” which is under supervision of the Ministry of Agriculture. If the submitted spirit fulfills predefined quality criteria (color, clearness, smell and taste must be typical for the brand) the product gets “Marque nationale” that means that the Ministry certifies the product as a good and typical Luxembourg brand.

Contrary to the income provided by alcohol taxation, the petrol excise taxes increased annually the last 15 years until 2006. This is the result of the low taxation of petrol and gas-oil in Luxembourg. 80% of the quantities are purchased on the north-south transit routes by trucks and by the 100.000 foreign workers and employees who daily come to Luxembourg from France, Belgium and Germany. In order to fulfill the Kyoto Convention criteria, a new tax (equivalent to excise tax) has been introduced since 2007, the so called “climate changing tax”. The aim of this taxation is to push up the prices and as a result reduce the consumption. The interested reader will also notice that circulation tax on vehicles (collected also by Customs and Excise administration), is based on the CO2 emissions since 2007.

LUXE



distillery

embourg



New Zealand

Text: Jim Boyes

Excise Duty in New Zealand

The New Zealand Customs Service imposes excise duty and excise-equivalent duty under Part VII of the Customs and Excise Act 1996.

The intention is to gain the applicable revenue at the lowest cost to the Service and to business.

The following products attract excise duty:

- alcohol and alcohol products (such as wine, spirits, beer, alcoholic ice cream and Popsicles)
- tobacco, tobacco products and tobacco substitutes
- fuels such as motor spirit, compressed natural gas (CNG), and liquefied petroleum gas (LPG).

Manufacture of Excisable Goods

Goods so specified must be manufactured in a licensed area unless exempted.

Manufacturing areas include:

- (a) Wineries
- (b) Fuel producers
(including motor spirits, CNG and LPG)
- (c) Spirit maker's, including distilleries
- (d) Breweries
- (e) Tobacco manufacturers
- (f) Companies denaturing ethyl alcohol.

Statutory exemptions

Exemption from the requirement to be licensed as a Customs controlled areas exist for:

- (a) Those who grow tobacco on their own land and manufacture it for exclusively for personal use and not for sale to any other person

- (b) Those who manufacture beer, wine and spirits exclusively for personal use and not for sale to any other person.

Terms and Conditions of Licensing

As part of the licensing process, a two-part procedure statement is issued to all manufacturing areas:

- part 1 contains the terms, conditions or restrictions of the licence
- part 2 contains the operating procedures, which determine the frequency of lodging excise returns.

There is provision for revoking and cancelling the manufacturing area licence where there are breaches of the terms, conditions, restrictions or operating procedures.

Monetary penalties are also imposed where the licensee does not make excise returns in accordance with the procedure statement

All records must be maintained for a period of seven years and made available to Customs, as transactions are subject to audit.

How excise duty is collected and paid to NZ Customs Service

The licensees of a CCA manufacturing excisable products are responsible for collecting excise duty on all such goods leaving their premises or being consumed within them. In most instances, that excise duty is required to be returned to Customs on a monthly basis. Excise returns are due no later than

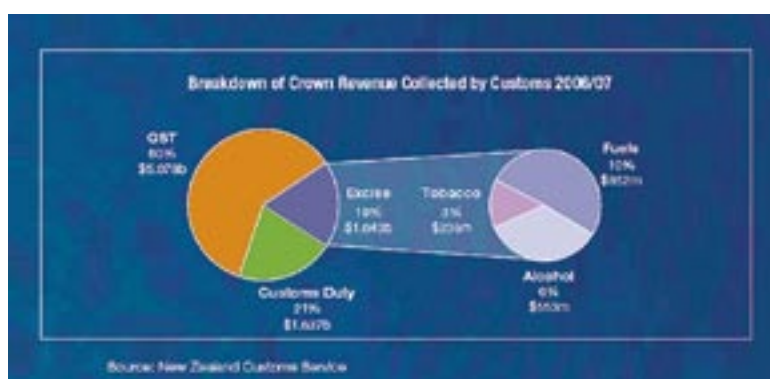
15 working days from the end of the calendar month to which the return relates.

Excise duty payments for tobacco products and motor vehicle fuels are due no later than 15 working days from the end of the calendar month in which the product was removed from or consumed within the CCA.

Excise duty payments for alcohol-based beverages and foods are due on the last working day of the month following the month in which they were removed from or consumed within the CCA. Additionally New Zealand Customs Service provides a deferred payment scheme for approved entities. This allows for date of payment to be extended out to 20 working days from the end of the month the debt is incurred.

Revenue Collection

The New Zealand Customs Service collected the following revenue during the 2006/2007 financial year – in which excise tax forms a substantial contribution of the total revenue collected.





Germany

Text: Bernhard Bickschlag

Secret distillery

The Police of Hamburg stopped a small lorry in the city of Hamburg in 1979. They checked the lorry and they found a considerable number of bottles of a popular kind of "apfelschnaps" at the loading space.

"Apfelschnaps" is a German type of gin made of apples. The officers first thought about a theft but after interviewing the driver they contacted the Customs Investigation Branch of Hamburg. The police had caught a moonshiner. The customs investigation branch searched an old farmhouse near Bremen in northern Germany. In the old farmhouse they found a secret distillery hidden behind the bathroom wall. The secret room could only be entered by a secret door, moved by a pulley block.

The distillery apparatus has a weight of about 3 tons. The owner, who was a mechanical engineer, bought the distillery for „export only“. He had no licence to produce alcohol, no allowance from the Main Customs Office to make "apfelschnaps". The Customs officers did not find the Customs seal, which is necessary for Customs supervision. The investigators proved that 1020 litres of 75% alcohol had been manufactured by the "secret distillery". The engineer sold the apfelschnaps for 5,- DM or 2,50 EUR per litre.

The distillery was seized by Customs and the court confiscated it. The "secret distillery" has now its place in the German Customs Museum, where it is presented to our visitors.



Secret distillery



United States of America

Text: Bob Murtagh

US Excise Taxes

Excise Taxes in the US can be both a Federal Tax and/or a State Tax directed at specific goods. Items taxed under the definition of an EXCISE TAX include tires, phone calls, cigarettes, gasoline and liquor. Today these taxes account for about 3% of Federal revenue and varying amounts of revenue for individual states.

When the government wants to discourage consumption of an item that is legal, it can levy an Excise Tax on that item. This type of tax is referred to as a "SIN TAX." In recent years, this has been the case for cigarettes and liquor.

In the early 1900's most narcotics, including marijuana, were legal in the United States. In 1914 the Federal Government pass the Harrison Act. This act required the purchase of an Exercise Tax Stamp, which was a license to possess dangerous drugs. Failure to produce the stamp when found in possession of a drug would result in fine and/or imprisonment.

In 1937, Congress passed the "MARIHUANA TAX ACT" which required doctors, dentists, and other legitimate users to register and pay an annual license fee of \$1 to \$24 for use of this drug. Individuals who couldn't meet the strict registration criteria (recreational drug users) were required to buy an excise stamp for \$100 (equal to \$2972 in today's dollars). This stamp allowed a person to have in his possession not more than one ounce of marihuana. Non-compliance with this statute put one in danger of conviction for tax evasion.

Those who wanted to abide by the law faced two more hurdles. Some states had their own excise tax on marihuana, which would have to be paid, thus making this drug prohibitively expensive. Also, personal information required on the stamp



Bob Murtagh

application was given to local law enforcement authorities. This put the applicant at risk of arrest for drug possession, which was illegal in many states. Add to this, the stamps were almost impossible to obtain due to bureaucratic red tape.

Maverick professor and drug guru Timothy Leary challenged the Marihuana Tax Act in 1969. The US Supreme Court declared the ACT unconstitutional on the grounds that the information required on the Exercise Tax Stamp receipt violated the right of protection from self-incrimination. In the legal decision it was noted that no one had ever applied for the \$100 stamp.

Today EXCISE TAX LAWS are no longer used for drug enforcement. Excise tax monies, both state and federal, generated from gasoline taxes are used to build or maintain roads. State and federal liquor and cigarettes taxes are used to educate the public and treat addicts.



Sweden

The purchase of Estonian liquor during the Interwar Period

Cartoon showing the Swedish people waiting for Estonian liquor.



In 1934 the Inspector of the Swedish Coast Guard and the Chief of the Finnish equivalent met to discuss the problem of smuggling from Estonia. After the meeting, the Swedish Inspector maintained in a report which the Director General of the Board of Customs, Nils Wohlin, gave to the Minister of Foreign Affairs that in contravention of the Helsinki agreement the Estonians supported the smugglers. He therefore supported a proposal from the Finnish government to strengthen cooperation with the Estonians. The problem, however, continued.

At the beginning of 1936 Wohlin visited Estonia and evidently touched upon the possibility of the Swedish purchase of Estonian liquor, provided that the Estonian authorities would take stronger measures against smuggling. This was Wohlin's personal idea according to the Swedish minister in Tallinn, who informed the Swedish Ministry of Foreign Affairs about the problems for the Estonians. Potato and liquor production was of great importance for the Estonian economy, and discontinued (illegal) export of liquor would mean heavy losses for the farmers.

During the autumn of 1936 the Estonian government proposed that Sweden would buy 2 million litres of liquor. The Swedish government found the idea acceptable and commissioned Wohlin, who saw the prospect of reduced supervision costs, to negotiate with the Estonians. The author of the Swedish bill saw the purchase of Estonian liquor as reducing social damages. A smaller inflow of cheap liquor on the regulated Swedish market should affect consumption, he reasoned.

While the defenders of the bill in practice only used the fight against smuggling as their argument, the opponents marshalled many arguments. Fundamentally, they did not believe in the efficiency of Estonian authorities: the smugglers would find new ways. It was also condemned as simply immoral to pay another country for doing something that was a clear obligation. Soon, new supplicants would come. Nor did the opponents believe in the argument that the costs of the Customs could be reduced. There was also a number of other domestic arguments. The government, however, waited calmly for the

voting regardless of the strength of the opposition arguments, even from members of the governing parties.

Some month after the decision in the Swedish Parliament the Chief of the Swedish Coast Guard expressed the opinion that smuggling continued and therefore proposed, after a visit in Estonia, that a Swedish vessel assist in the supervision of the Estonian territory. Wohlin forwarded this idea to the Ministry of Foreign Affairs, but the advisor to the ministry in questions of international law, strongly objected to this proposal. The foreign minister shared this negative stand.

The outbreak of World War II brought the liquor smuggling to a standstill at last.

Cut from: *To Promote and Prevent Foreign Trade: Some Aspects of Swedish Commercial Policy towards the Baltic Countries during the Interwar Period.* By Ulf Larsson, former Director General of the Swedish Board of Customs. ACTA UNIVERSITATIS STOCKHOLMIENSIS. Studia Baltica Stockholmiensia 13 1994.

Sweden



Norway

Text: Jon Agust Eggertsson

The Prohibition Years, 1914 – 1926 in Norway

Norway has a long history of taxation and import restrictions on wine and spirits. The Norwegian State has had, and still has, a major part of its income from these revenues. In spite of that, Prohibition had many followers in the Norwegian Parliament in the years 1900 and onward.

The Prohibition Era has often been looked upon as the symbol of the Norwegian State's ineffective

approach to control people's consumption, by implementing law that is not accepted by the people. During World War I, the Norwegian Parliament implemented the Prohibition Law for the duration of the war. In 1917, the Parliament issued a new law that gave the Government the power to implement temporary extension of the Prohibition. In a General Referendum in 1919, a large majority voted for extending the legalized prohibition of the importation, the sale, the

Artifacts used for smuggling during Prohibition years



A Customs officer with confiscated contraband (alcohol in metal containers) which was hidden on an uninhabited island, called Stauperholmen, on the south coast of Norway sometime during the Prohibition Era (1917-1927)



consumption and the production of spirits and wine. Really large-scale smuggling began during, and especially after the WWI. It began on an amateurish and random basis, but rapidly developed into a professionally led and highly profitable tax-free occupation.

The Prohibition during the war had backing in the society, but after the war, this backing was not as solid. Smuggling was widespread and popular, as was home-brewing. It was, however, neither the smuggling nor the home brewing that finally put an end to the Prohibition. The reason was that spirits and wine were very important commercial goods for the countries Norway did business with.

Wine-producing countries threatened to increase the duties on Norwegian fish if the Prohibition was to be extended. On the other hand Norway didn't want to import their products, mainly wine. Norway found itself on the edge of an all out commercial war. During the negotiations Norway found it would have to give in to some of the demands. In 1921 and in 1922

Norway agreed to buy large quantities of wine and spirits, goods that could not be put on the market in Norway, because of the Prohibition, and could not be re-exported. When Portugal, in 1923, produced it's demands that Norway should buy 850,000 Litres of wine, (France and Spain soon followed) the Parliament gave in, and Wine Prohibition was lifted in May 1923. From there it didn't take long until the spirit prohibition fell. In a General Referendum in October 1926, 521,000 voted against the Prohibition, and 423,000 for. Thus ended the 12 year long Prohibition in Norway. Put to rest by a third party, threatening to increase duties / revenues on one of the ground pillars of Norwegian export, namely fish.

To quote USA's President Thomas Jefferson when debating prohibition, temperance and taxation of wine: *"It is an error to view a tax on that liquor as merely a tax on the rich. It is a prohibition of its use in the middling class of our citizens and condemnation of them to the poison of whisky, which is desolating their houses. No nation is drunken where wine is cheap, and none sober, where the only antidote is the bane of whisky"*

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IACM Members in Antwerp 2007



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