



IACM

NEWSLETTER

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Friday 1st October

8.45 hours

Start at the hotel, from where we walk to the Tax building at the other side of the river Maas

9.00 hours

Welcome coffee/tea in the meeting room

9.30 hours

Start of the general assembly

With the usual and new subjects.

12.00 hours

ICOM Netherlands presents itself to the conference

12.30 hours

Lunch in Hotel New York, located in the building where around 1900 the emigrants used to board for the Americas and where customs used to do their job!

This is the formal end of the 12th conference.

For those of you who are interested we shall organise a program for the Friday afternoon, to be closed with a dinner. We shall inform you about the program and the costs. It gives you an opportunity to get to know the city of Rotterdam a little better.

The program is still a draft; so be prepared a few things will change.

Nevertheless be sure we love to have you in Rotterdam and we shall do our utmost to make you happy during the 12th Conference of the IACM!

By the time this Newsletter reaches you, you have already been informed about the arrangement with the hotel, which is very close to all the places where we take you during the conference!

Visit Our Website



www.etat.lu/IACM/

During the 11th Conference and General Assembly of IACM, hosted by our Luxembourg colleagues, I was very privileged to attend the celebrations for the Feast of Saint Matthew—patron of Customs and Tax officials—in the lovely city of Esche. The celebrations included a recital by the Luxembourg Customs band, a church service and a march through the city to the town hall.

I felt so proud to be present at this moving ceremony, particularly the laying of a wreath at the memorial to those who have departed from this life. It made me feel so humble to be President of IACM—the body that is trying to preserve the rich culture of our Custom heritage. The world is changing at a rapid rate. But it is not our business to halt progress, rather to help the present and the future with a knowledge of the past. It is important that future generations know something about the foundations that were laid by those who have gone



before us. These were the men and women who worked, sometimes in very difficult and dangerous situations, at borders and frontiers around the world to collect the duties and taxes and enforce the laws.

Our 11th Conference and General Assembly made some important decisions for the future of IACM. I will do everything I can to see that these progress during the next twelve months.

On behalf of the members of IACM, I offer sincere thanks to Mr. Marc Schloesser, Director of Luxembourg Customs, and all his staff who worked so hard to ensure our Conference was a success. Mr. Schloesser's kind words and support for the work of IACM helped to reinforce our objectives of preserving the past, while looking with enthusiasm to the future.

PADDY RYAN

President IACM

Dear Paddy

Unfortunately, personal and professional reasons prevent me from attending the annual ALMA meeting and getting together with my dear colleagues with whom I have had a close friendship over the years.

I am sure that your skills, kindness and know how in handling the items on the agenda and the helpfulness, generosity and professional and human dedication shown by Jean Pierre will greatly contribute to the success of this meeting.

This goes with my warmest good wishes to all our colleagues who I remember well, with good wishes for their happiness and professional success.

We cherish our memories and we are striving to build a strong historical identity of our customs offices.

We are therefore creators of the genuine plurality serving as a bedrock for convergence and fundamental unity.

This is a rewarding task which explains our enthusiasm.

Best wishes from Joao Abrunhosa

PREFACE

" L'Europe se construit, c'est une grande espérance Elle ne se réalisera que si elle tient compte de l'histoire. Une Europe sans histoire serait orpheline et malheureuse. Car aujourd'hui vient d'hier et demain sort du passé. Un passé ne doit pas paralyser le présent, mais l'aider à être différent dans la fidélité et nouveau dans le progrès. "



Cette citation est tirée du beau livre de Jacques Le Goff intitulé : L'Europe est-elle née au Moyen Age. Quant au fond il n'y a pas grand chose à ajouter à cette réflexion sinon qu'à la transcrire en termes de douanes.

Il est évident que la construction de l'Europe n'a affecté aucune Administration nationale dans la même mesure que l'Administration douanière. La vieille douane, avec ses multiples frontières intérieures est morte, une nouvelle douane est née et en train de se consolider. En effet nos pays ne peuvent pas se priver de douane, n'était-ce qu'en ce qui concerne le prélèvement de taxes de tout genre ou la sécurité des flux de marchandises. Mais cet avenir que j'envisage avec beaucoup d'optimisme ne doit pas nous faire oublier le passé, surtout un passé aussi riche.

C'est dans cette optique que je conçois l'intérêt des musées des douanes et de l'IACM. En effet il est de première importance de garder vivantes, au moins dans la mémoire, nos anciennes traditions, la façon de travailler d'antan, non seulement par souci historique, mais également comme le laisse sous-entendre Le Goff, pour préparer l'avenir en gardant devant les yeux le passé.

C'est dans cette optique qu'il faut concevoir le travail important des différents musées nationaux des douanes et de l'IACM qui méritent non seulement notre encouragement, mais aussi et surtout notre soutien inconditionnel.

Marc Schloesser

Directeur des Douanes et Accises

MINUTES OF THE 11 TH IACM CONFERENCE HELD IN LUXEMBOURG (17TH - 19TH SEPTEMBER 2003)

Meeting of September 18

After adoption of the Annual Meeting Agenda, the theme of which was 'Improving Public Relations', the President proceeded to reiterate the history of the Association. He referred to the cultural benefits of storing and exhibiting collections, documents and items illustrating Customs activities. All delegates agreed that efforts must be made to improve the public relations of IACM to improve and strengthen the role of IACM.

This was followed by an historical introduction to Customs work and taxes in Luxembourg. Discussion took place on all possible ways of issuing information on IACM activities. This included discussion on its purpose, lists of its Members, locations of Customs Museums and the names of competent persons in each country. To address and improve the position of IACM, proposals were made

on issuing leaflets, newsletters, websites and sending representatives to the appropriate European bodies.

The following matters

were discussed as part of a Public Relations programme:

Inserting more pictures of Customs Museum in IACM-Newsletters;

Ways of raising public and WCO awareness of the important role of IACM in preserving the rich heritage of Customs;

Maintaining and improving the IACM website;

Establishing relations with national or local broadcasting companies;

Creating national websites under the umbrella of Government, Ministry for Finance, Central Customs Administration, or any other appropriate body;

Lecturing in schools, meeting local bodies, politi-

cians, especially on the occasion of the "International Customs Day" and distributing our PR leaflets and brochures to them;

It was agreed that we should issue a small sized leaflet of three or four pages, containing pictures of some of the most beautiful museums. The

leaflet content will be discussed by a working group. About 10000 copies should be printed for distribution to the public in Member States and also in the acceding States. This should include senior Government Officers, local bodies, politicians and possibly the WCO. Production costs will be covered by the IACM budget.

The President proposed that we:

Publish data, topics and other items of historical interest according to the "relay principle";

Try to promote the IACM within the WCO (by means of an invitation, the IACM leaflet, etc.);

Set up of two small working groups. The purposes of these are:

IACM Leaflet and

Organisation of "International Customs Day" (possibly by approaching the Commission).

These proposals were met favourably.

Luxembourg committed to publish a summary of this Conference, as well as the IACM Newsletter by the end of November



Minutes of the General Assembly of IACM held on September 19, 2003

It was pointed out that the abolition of Customs borders, with the exception of international airports and ports, made it all the more vital to preserve our Customs heritage, along with increasing the historic value of our existing museums. There is also the fear of lack of support, from the competent authorities and the danger that collections may be lost or abandoned.

The General Assembly commenced with the report of the financial situation of IACM. The Treasurer stated that the current balance of 5024 euros should allow us fund a project

like the proposed leaflet.

This was followed by a

brief

report of the activities of I C O M (International Council of Museums), to which IACM is

affi-

liated. It was stated that ICOM has its own global strategy (142 Member States), action plans, working parties and mutual assistance provisions. Its core activities include setting-up a common "code of conduct". One of its most recent concerns is the preservation of the Latin-American customs material and their wish to be accessible, via hyperlink, to the IACM website. Discussion took place on the proposed amendment to IACM Statutes, as follows:

Insert new Article 5 (2) to allow a country hosting the IACM Conference and General Assembly the option to use English as the only working language where translation costs are creating a financial burden for that country. Where this option is being availed of the host country must notify the previous year's conference and General Assembly and approval obtained.

The draft of Article 5 (2) was approved by an abso-

lute majority of delegates with one member country abstaining. Discussion took place on the date of implementation and the majority agreed that it comes into force immediately.

Discussion followed on the lack of response by the WCO and it was agreed to further pursue this when we have more material to show the great work being carried out by the Customs Museums.

Conference 2004

(from 29th September--1st October, 2004) will be hosted by Netherlands (in the "Maritime Museum of Rotterdam") and the following year by Ireland.

Miscellaneous:

Delegates agree that the IACM leaflet should have as a sole address its own website;

IACM Newsletter deemed to be very useful;

Deadlines were set as concerns by the IACM Conference Report, as follows:
Features and pictures (old Custom Houses in member countries) for the Newsletter (beginning of December);

A discussion on the possible role of the IACM in the case where a delegate fears that its collections might be neglected or abandoned ; the proposal to publish an interesting historical report of a Danish Customs Officer's observations on the Customs activities of countries which he visited over a hundred years ago. This met with common approval and sparked discussion on the theme of Customs Activities'; for next year's conference.

Medals were awarded to the founding father of IACM (Holger Petersen, Denmark),as well as former President (Loes Pepperkorn van Donselaar, Netherlands) and former Secretary (Anne Puymbroek, Belgium) for long, excellent and outstanding service to the objectives and growth of IACM.



Dear Guests ! Dear European Friends !

I am proud to welcome you in Schengen and honoured to have an international group of customs officers here with us.

The village of Schengen always had a close relationship to the customs authorities, it had 3 customs offices



and a lot of customs officials do still live here.

Today, the headquarter of the motorized brigade is located in our village.

Recently a delegation of the German customs union visited our European village and all of them agreed that the last European customs officer should be buried in Schengen.

I suppose, most of you imagined Schengen much bigger, a town with at least a convention hall. But Schengen is a small winegrower's village with about four hundred inhabitants and together with the neighbour village of Wintrange belongs to the municipality of Remerschen.



Eighteen years ago, Schengen was quite unknown. Mr. François Mitterand, the former French Prime Minister had situated Schengen close to the Dutch border. But Mr. Mitterand, a man of letters, should have known that already in the year 1871 Victor Hugo had already visited the Castle of Schengen.

During the hostilities between Germany and France during the 1st September 1939 and the 10th May 1940, the name of Schengen had been reported in the international press.

But the International Reputation of Schengen occurred from the SCHENGEN AGREEMENTS of 1985, signed on board of the ship Princess Marie-Astrid, agree-

ments signed by Germany, France and the countries of the Benelux.

Due to its location, Schengen is, geographically spoken, the point of intersection of the first five signatory states, and not only the inhabitants of Schengen are proud of it.

To you dear guests, there is no need to explain the meaning of this agreements, but allow me to tell you an anecdote.

After the signing of the Agreements, Mr. Robert Goebbels, the Luxembourg Secretary of State, proposed to call the Agreements "Agreements of Schengen". Mrs

Cathérine Lalumière, head of the French delegation thought of the name to be too complicated to pronounce and asked if there hadn't been an opportunity to sign in an other village than Schengen.

Oh yes certainly replied Mr Goebbels, there still is



"Schlindermanderscheid" left.

Today people sometimes pronounce Schengen as Schenken or Schengenn, but anyway it is synonym of a peaceful Europe without any borders.

Although world politics didn't spare the people of this region, since ever there had been a good relationship and even family contacts have been made with our French and German neighbours.

And on top of that, we never knew language problems as we do all speak the same dialect.

There also exists a close collaboration between the different communes and together we do also promote our region in a tourism campaign known under the name of "Schengener Eck", inviting tourists to spend border free holidays.

Schengen is also very famous as a wine-growing area, mainly the vineyards of "Markusbiere" are well known, but excellent wines do also grow on the French and German side of the valley.

Certainly there remains the danger that during the pressing of the grapes in Schengen, a few drops may mix up with those of Perl or Contz.

I do invite you now to taste if this is an advance or not for our area.

Histoire des Douanes du Grand-Duché de Luxembourg

Lorsque j'ai été invité à faire une petite causerie, devant cet éminent aréopage sur le thème de l'Histoire des Douanes, je me suis dit, mais que vas-tu leur débiter, voilà 13 ans que tu as quitté ton service et les seuls contacts tangibles que tu as encore avec l'Administration sont les répétitions et concerts avec la Musique des Douanes et Accises.

J'ai pris quelques feuilles de papier, un crayon noir marque xyz n03 qui ne s'use que si l'on s'en sert, et de suite j'ai été submergé par le syndrome de la feuille blanche.

Par où débiter, that is the question?

Les Douanes, que sont les douanes? Où en est l'origine? Avant de mettre en place un service cohérent capable de prélever des taxes il faut une cause, et la cause primordiale dans notre cas précis ce sont le commerce, les marchés, les marchandises, les marchands.

Quelles sont les origines lointaines du commerce? Au début il y eut le troc et il faut l'admettre dans cet ordre d'idées. Cela devait se passer de nuit. Les tribus qui alors peuplaient les forêts ou les abords des forêts, venaient durant la nuit, déposer certaines matières ou produits manufacturés à la lisière de ces bois et s'enfuyaient. Plus tard, les destinataires venaient récupérer ces

biens et en échange proposaient leurs produits. Ce "protocole" fut également employé par les Carthaginois avec certaines peuplades d'Afrique. Les Carthaginois, grands marins, débarquaient leurs marchandises, les rangeaient sur le rivage et remontaient à bord de leur bateau. Un feu provoquant beaucoup de fumée était alors allumé. Attiré par cette fumée les autochtones arrivaient, contemplaient, jugeaient de la valeur des marchandises, déposaient une certaine quantité d'or puis s'éloignaient. Les "vendeurs" contrôlaient l'or et le compte n'y étant pas, s'en retournaient. Le manège durait jusqu'à ce que l'or déposé satisfasse les marins. Le marché ayant été conclu, les "acheteurs" enlevaient les marchandises et les vendeurs leur pactole d'or. Nous avons vu dans le premier cas le troc, et dans le deuxième l'apparition d'un caractère pécunier.

Plus tard fut inventé la fixation des prix, avec une diversité de monnaies. Thé, riz, graines de cacao, boeufs, toutes sortes d'animaux. D'ailleurs, la monnaie la roupie, vient de l'Aryen roupâ désignant le bétail. Les Lydiens inventèrent la monnaie estampillée, méthode reprise plus tard par Crésus, en ce temps Directeur de la Banque de Rome au Moyen-Orient. Les Chinois 650 ans avant notre ère,

payaient avec le papier-monnaie, en soie d'abord, ensuite en papier, non gagé sur l'or mais sur le sel et le riz.



L'empire romain tout comme l'empire chinois sombreront dans l'étatisme et alors survint un chapelet d'inventions nouvelles, les taxes et impôts, droits de marchés, droits de circulation des biens, des personnes, droits sur les ventes, les transports, droits d'octroi, droits de douanes et j'en passe et des meilleurs. Nous y voilà! Combien de millénaires venons nous de traverser pour en arriver à ce résultat? Je vous laisse le loisir d'en faire le calcul. Maintenant que le mot douane est tombé, il faudrait également connaître son origine. Eh bien, il a la même origine que le mot persan "divan". Il désignait autrefois le lieu de réunion des administrateurs des finances et il nous est parvenu par l'intermédiaire de l'arabe "diovan" et de l'italien "doana et dogana". Le premier emploi connu de ce mot remonte à environ

1372. Extrait du Petit Robert.

Rome au temps des Rois, utilisait déjà les "portoria" ou droits perçus dans les ports par les "portitores". En étendant ses possessions vers l'Orient, Rome dut installer des receveurs des taxes de douanes et de péage, recrutés sur place, dont le plus célèbre est Lévy, receveur à Capharnaüm, apôtre du Christ, plus connu sous le nom de Matthieu qui devint le patron des douaniers et employés du fisc.

En Gaule, César lors de son passage, fixa l'impôt douanier à 1/40ème de la valeur de la marchandise. En France sous les Mérovingiens et les Carolingiens, les impôts perçus à l'entrée et à la sortie des marchandises étaient appelés, les tonlieux. Plus tard les droits de douane et taxes diverses furent confondues et perçues par les seigneurs féodaux.

Jusqu'au XVIIème siècle les droits de douane forment la ressource essentielle des revenus publics. Venons-en à la gabelle. Le mot gabelle vient de l'arabe "al-qabala" qui signifie tout simplement, impôts. Ce fut jadis le nom de plusieurs sortes de redevances, mais devint plus tard uniquement la taxe sur le sel, denrée de première nécessité. En France, au XIVème siècle déjà, la gabelle est la ressource essentielle du

Trésor royal.

En 1360, le roi de France Jean le Bon, prisonnier des Anglais, dut pour recouvrer sa liberté, payer une rançon de 3 000 000 d'écus d'or de l'époque. N'ayant pas l'argent sous la main, il inventa quelques taxes dont certaines subsistent encore de nos jours.

Il s'agit de: de l'imposition sur la vente des marchandises = TVA

de l'imposition sur le vin et les boissons = taxes d'accises et de consommation, la gabelle, qui heureusement n'existe plus de nos jours.

Si nous prenons pour exemple la France, nous découvrons les dates d'entrée en vigueur de différentes taxes:

les épices et les drogueries = 1369

les draps = XIV^{ème} siècle
l'alun = 1554

les grosses denrées et marchandises = 1584

surtaxes de certaines marchandises = 1647

les étoffes, dentelles, tissus et peaux de luxe = 1654

les cires, étains, cuivres, huiles, savons, certains tissus qui n'avaient pas été pris en considération précédemment = 1662 Sans compter les droits de haut passage, traite domaniale sur les blés, toiles et laines. Il a beaucoup été question du régime sévère du temps de la Ferme, nom donné au fisc avant la Révolution. Eh bien! en 1768 la France organise un service de retraite pour les agents des brigades ambulantes et ce, après 20 années de service ou impossibilité de le poursuivre.

En ce temps-là, les douaniers des postes ambulants étaient recrutés parmi les

anciens soldats.

Par un état du 17 mai 1777, par la direction de Lille (France), il est question des illettrés au sein du service. Sur 258 hommes nous trouvons:

agents sachant verbaliser 26%

agents sachant écrire 56%

agents sachant un peu écrire 4%

agents sachant signer (illettrés) 14%

Si la perception des taxes était bien réglée, beaucoup de marchandises sont de tout temps passés à côté des passages et locaux prévus à cet usage. La contrebande a été florissante. Citons le plus célèbre des contrebandiers, le français Louis MANDRIN, mort à 30 ans après avoir subi le supplice de la roue. D'ailleurs, ce nom propre est entré dans la langue française en qualité de nom commun.

Dès lors que nous avons vu les origines probables du commerce et tangibles des créations de taxes de toutes sortes, je voudrais en venir au Luxembourg, pays qui nous offre l'hospitalité en ces jours.

Ayant été indépendant depuis 963, année de sa création, jusqu'à la mort de Jean l'Aveugle, le comté de Luxembourg devint bourguignon, espagnol, français, espagnol, autrichien, français, hollandais, en union douanière avec la Prusse depuis 1842 jusqu'en 1919, indépendant pendant deux ans et depuis 1921 en Union douanière avec la Belgique. Pendant ce temps le comté de Luxembourg tout en subissant des pertes sensibles de territoires, obtint des noms de plus en plus ronflant en passant par le Duché pour en arriver

aujourd'hui au Grand-Duché. En regardant le pays nous avons depuis 1871, date assez récente les frontières suivantes: prussiennes depuis Huldange-Lengler au Nord jusqu'à Schengen et de Schengen au sud jusqu'à Belvaux, française de Belvaux à Rodange et belge de Rodange à Huldange au Nord. Depuis 1959, la frontière allemande est délimitée par les cours d'eau qui sont l'Our, la Sûre et la Moselle avec en sus une enclave en pays allemand du côté de Vianden. La frontière française va de Schengen à Rodange et la belge de Rodange au Nord vers Huldange. Depuis le 1^{er} janvier 1993, notre seule frontière dite extérieure est l'Aéroport de Luxembourg au Findel.

Le 28 novembre 1919, eut lieu au Grand-Duché, un J. référendum 4ⁱ entre autres, également un référendum économique mique. Les 3,4 des votants s'exprimèrent pour une union douanière avec la France et V4 pour la Belgique. La France refusa net et le Luxembourg dut se rabattre sur la Belgique. Quelque temps auparavant, Clémenceau, alors Premier Ministre, s'était exclamé: "Laissez-moi donc en paix, une fois pour toute! Que m'importe! Laissez- donc le Grand-Duché à la Belgique, tout, la population et le pays. Ce ne sont que prêtraille et des Boches." Ceci se passait en 1919 bien entendu.

Le 25 juillet 1921, fut signé la Convention de l'Union Economique belgo-luxembourgeoise. En 1944, en pleine guerre, naquit le Benelux, réunissant les

Pays-Bas, la Belgique et le Luxembourg.

Le 18 avril 1951/ fut signé à Paris le Traité créant la Communauté du Charbon et de l'Acier, la CECA, avec entre autres pays fondateurs le Luxembourg. Les droits de douane furent abolis pour le charbon et le minerai de fer le 10 février 1953 et les échanges d'acier furent libéralisés à partir du 1^{er} mai 1953. Le 25 mai 1957/ fut signé le fameux Traité de Rome instituant le Marché Commun et l'Euratom.

Depuis juillet 1967/ les trois exécutifs d'origine, la Haute Autorité de la CECA, la Communauté de la CEE et la Commission Euratom ont fusionné.

En 1973/ le Royaume-Uni, le Danemark et l'Irlande sont venus rejoindre les pays fondateurs. Ainsi que plus tard l'Autriche/la Grèce la Finlande, la Suède, l'Espagne et le Portugal, ce qui fait pour le moment 15 pays qui bientôt deviendront 25. A remarquer encore qu'à partir du 1^{er} janvier 1993 les barrières des frontières intérieures ont été levées et laissées en l'air, jusqu'à quand?

Je crois que je vous ai assez bombardé de chiffres et de dates, que vous connaissez aussi bien que moi, sinon mieux et ne voulant pas trop vous éprouver de le début du congrès, je me permets de conclure en vous remerciant de votre attention et en vous souhaitant un agréable séjour parmi nous. Merci beaucoup.

Gilbert H. HAUFFELS

The General Customs Office Vienna (1844 - 1976)

The building of the k.k. (imperial- royal) customs office Vienna (the former "Wiener Hauptmauth") was inside the city wall of the seat of royal power in Vienna at the old Fleischmarkt till 1844.

After the railways and new streets and bridges were built (Northrailway 1838, Southrailway 1841) the old building was not good enough anymore.

Because of this circumstance the new building was constructed at "Weißgerber Glacis" number 126. It was a huge building with spacious warehousees. This palatial but also simple building (today Vordere Zollamtsstraße 3) accomodated since 1850 also the Austrian Financial management ("Österreich unter der Enns").

It was constructed from the architects Spenger, Adolf Korompay, Leopold Mayer and was completed in 1844.

In the central building were offices and the flats of the head custom officers furnished. Than the spacious warehouses were built, in which the lift was able to transport railway carriages for controlling and unloading them.

The old building was given to the post-administration.

During the World War 2nd the building was damaged by an aerial bombing and the warehousees was never full renovated again.

1976 after the custom office Vienna moved into a new and bigger building, the warehouses were demolished and the old building was renovated.

Today the same building is the headquarter of the tax office.

Instead of the warehouses, they constructed a new house for the " Bundesrechenamt und Statistisches Zentralamt".

My dream as the curator of Vienna's custom-museum failed, because it was too expensive to house the museum into this historical building.

Ferdinand Hampl, Colonel of Customs-Guard



Das Hauptzollamt Wien (Von 1844 bis 1976)

Das Gebäude des k.k. (kaiserlich-königlichen) Zollamtes Wien (der früheren Wiener Hauptmauth) befand sich bis zum Jahre 1844 innerhalb der Stadtmauern der Residenzstadt Wien am alten Fleischmarkt. Durch den Bau der Eisenbahnlinien (Nordbahn 1838, Südbahn 1841) und der Errichtung von neuen Straßen und Brücken war es den Anforderungen des Warenverkehrs nicht mehr gewachsen. Aus diesem Grunde errichtete man am "Weißgerber-Glacis" Nr. 126 das neue Zollamtsgebäude in einem riesigen Gebäudekomplex mit weitläufigen und geräumigen Warenmagazinen. Der palastartige und dabei doch einfach gehaltene Bau (heute Vordere Zollamtsstraße 3) beherbergte auch ab dem Jahre 1850 an Stelle der Cameral-Gefällenverwaltung die Finanzlandesdirektion für "Österreich unter der Enns" und wurde nach den Plänen des Hof-Baurates Spenger durch die beiden Stadtbaumeister Adolf Korompay und Leopold Mayer im Jahre 1844 vollendet. Im Mittelgebäude wurden die Kanzleien und Wohnungen der kontrollierenden Beamten eingerichtet. Daran anschließend wurden die weitläufigen Warenmagazine errichtet, in welche mit einem Aufzug sogar Eisenbahngüterwaggons zur Entladung und Kontrolle gehoben werden konnten.

Das alte Gebäude wurde der Postdirektion überlassen.

Im zweiten Weltkrieg wurden die Gebäude durch Fliegerbomben schwer beschädigt und nicht mehr vollständig renoviert. Erst nachdem das Zollamt Wien im Jahre 1976 in ein neu errichtetes und größeres Gebäude übersiedelte, wurden die Magazine abgerissen und das alte Gebäude renoviert. Heute dienen die Räumlichkeiten der Finanzverwaltung. An Stelle der Warenmagazine wurden die Gebäude des "Bundesrechenamtes" und des "Statistischen Zentralamtes" errichtet.

Mein Traum als Kustos des Zollmuseums Wien, in diesem historischem Gebäude das Zollmuseum unterzubringen, ging aus finanziellen Gründen nicht in Erfüllung.

Ferdinand Hampl, Oberst der Zollwache

Liverpool Custom House 1837-1946

Liverpool Custom House, imposing in its classical style, was built in the early 19 century. From humble beginnings in the Town Hall cellar, it developed in to a vast and impressive building, which reflected the growth of Liverpool as an important trading port.

As Liverpool developed through its trade and position as a commercial centre, its wealth grew and this had considerable impact on Customs. The department required more accommodation to meet the demands of collecting duties and enforcing import and export regulations.

Built on the site of the Old Dock, the building was designed by John Foster, city architect. He was commissioned to prepare plans in 1826. After 2 years of negotiation between the department, Liverpool Council and the Treasury the foundation stone was laid on 12 August 1828.

Various setbacks (such as problems obtaining stone from quarries and Trade Union disputes) led to completion after 11 years at a total cost of £269,000. It opened on 4 August 1837. Alterations had been made to the original plan due to time and money constraints, but it remained an impressive presence. The Excise, Post Office, Dock Trustees and others shared the building with Customs. The focal point was the dome with the room

beneath housing the Customs Long Room.

Liverpool prospered for most of the 19 Century and Customs work increased. During the 1920's and 1930's Liverpool was one of the world's busiest ports. The 2nd World War brought a dramatic decline to shipping activity, and Customs

work declined sharply. On 31 August 1940 the Custom House was severely damaged by bombs.

Emergency repairs stabilised the building, and business

continued until it was struck 3 times between 1-7 May 1941. The building was evacuated.

In 1946 a demolition order was placed on the building. There was local opposition by those who loved the building, which was now classed as an Ancient Monument. However, rebuilding costs could no be justified in a city struggling to recover and demolition went ahead.

It was an outstanding building that played a huge part in the day-to-day life of the city - a symbol of its wealth and success.



Colour engraving, "Canning Dock and Custom House, Liverpool by W. H. Bartlett c1842"

The former "Hôtel des Douanes" in Brussels

What is undoubtedly one of the most striking buildings ever in use with the Belgian Administration of



Customs and Excise was recently sold to "Language of Forms". This planning office wants to rebuild our former bounded warehouse into a large "music city" called "Tour&Taxis". This refers to the late 19th century. At the time, the powers that be wanted to create harbour facilities in the middle of Brussels, with a canal linking the city to the Scheldt. However, they had to purchase 27 hectares that were the property of the

wealthy prince of Thurn und Taxis. It was rumoured that the Brussels City Council paid 2.000.000.000 Belgian Francs, a very considerable amount.

At the canal site, well known architects were invited to design a station, a post office, a new bounded warehouse and an office building for our administration. Architect Ernest Van Humbeeck created the customs office and a warehouse, playfully using glass, iron and concrete. The result is one



of the most beautiful examples of Art Nouveau in our capital city. At the time it was fashionable to designate a

renowned building as a "hôtel. Well, our "Hôtel des Douanes" was certainly worth its name.

For years, a lot of our colleagues came here on their first day to be commissioned. Some of them stayed on to work in the local office or the regional secretariat, others were sent all over the country. Unfortunately, completely renovating the building to meet the demands of a modern office turned out to be too expensive and it had to be sold.

The future of the former "Hotel des Douanes" is still undecided. However, "Language of Forms" promised to install a kind of museum there on the history of the Thurn und Taxis site to remind us of the "good old days". Let's hope they will keep their promise.

THE NECESSARY CUSTOMS HOUSE

Danish Customs Houses, was normally planned and built by well known Architects, on locations where they could fit into the environment - showing the power of the State, and built for the centuries ahead.

There was also the more modest buildings, raised without the long time planning, but out of necessity to be close to the place where Customs Officers had to perform their duty, very often it could just be described as a construction, where the officer on duty could find shelter for the worst rain, sleet or snow.

This kind of places where often situated at the borders of the towns whether the limits of the city was made by land or by sea. In this country Customs - Houses of this type has been known far far back in history.

A place who fits this description was the "Toldboddommen" - The Tollbar at the entrance (or the exit) to Port of Copenhagen. The beginning to the latest one was started in 1624, when King Christian the Fourth decided that the borders of his capital - Copenhagen - should be extended to approximately the double of its hitherto size. And at the outermost place - in the water - a new Tollbar should be constructed, with the multi functions - part of the Capitals defence, the administration of the port and for the Customs, it was their guard- lookout- and controlling place for the merchant shipping.

At the time this "Customs House" was constructed, the lay-out of the place was - land on one side (west), the Sound deep water (north), shallow water to the east, and to the south was the Inner-harbour. A narrow channel was open for the ships, and to block this, a old ship was "sunk" settled on the bottom (east) in the shallow water, so a chain or a wooden bar between the sunken ships and The Tollbar could block the channel, thereby making the channel free for passage, when all the formalities were taken care off.

As the centuries went by, the scenery was changed, water was replaced by earth which was filled in the water, new parts outside the old Capital was taken in to use, and also the Customs was constantly on the move to be as close to

the "happenings" as possible. But close to the Tollbar was raised the headquarter for the Danish Customs and here it stayed for the next three and a half centuries.

The building was made of wood, so many reparations toke place as the centuries went by, sometimes a reparation could almost be described as the building of an entirely new building, also some of the internal functions of the house changed, the military moved out, and their space was instead taken over by forwarding agents, and when the



steam tugboats were introduced, their stations were very close to the Tollbar, thereby giving the Customs Officers the possi-



bility to keep a close eye on their crew.

And then in 1940 a stove was overheated, a fire developed, and soon the whole of the old construction was gone!

But everything at that time was so traditional, that it seems like nobody could live without a Tollbar (the "Bar" had stopped its closing/opening functions late in the 1800-years, so without to much fuss a new one was built. The new one lasted until 1989, and the reason to put and end to the construction was, new and very big ferries for the route between Oslo and Copenhagen. Many

plans were made for the building, one was for the distinguished service as a club house for a Yacht Club, but the final plan was less fashionable, it was - and still is - as an office for a recycling place south of Copenhagen.

One of the duties for the Customs Officers at the Tollbar was to collect informations of the ships. A duty not always easy to practise. Best illustrated by this little story.

In the 1950-ies, a night in the autumn with some heavy mist in the air, which gives a very limited view for the people on the Tollbar. The Customs-Officer and the harbour official is on their job and preparing to obtain information from a steamer they can hear is on its way. In a case like this the officers always had to chose what language they should use - and the chose English.

So when they were able to see the contours of the ship through the "pea-soup", a shout went out! "What Ship" - the answer - the two persons heard was - "I know". So the question went out again, and the return was the same, again and again, same question, same answer. Because of the risk to blind the people on the bridge of the ship, a golden rule was - never ever use the spotlight towards the front of a ship, so there was no help from this source. In deep frustration after another round of questions and answers, from the officials at the Tollbar, came the sentence - I am sure you know the name of your ships, but we need to know, so what is the name - the same answer

was heard "I know". Then the ship was passing, the spotlight was turned on pointed at the stern of the ship - and the ship was recognized as Finnish, and the name a common Finnish female name AINO - just try to say this word and then you will also know the name of the ship.

Holger Munchaus Petersen

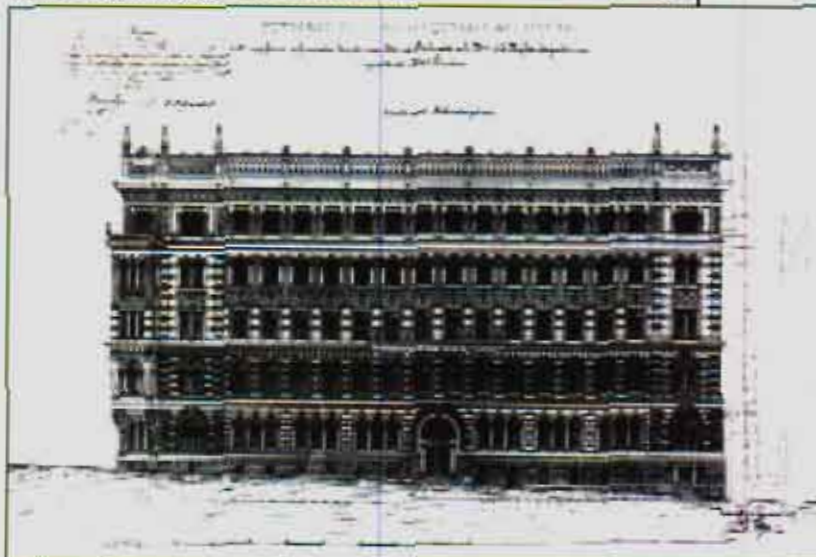
ToldCSkat Museet

THE FINNISH NATIONAL BOARD OF CUSTOMS

The Building of the Headquarters

The main building of the Finnish Customs lies in the heart of Helsinki, the capital of Finland. The downtown area was built during the Russian era in the beginning of the 19th century. Most of the buildings

of which was a grocery and living apartments of a rich merchant. At that time these houses were not in the center of Helsinki as they are now. Actually, Helsinki did not start to grow before the Russian era when it was designa-



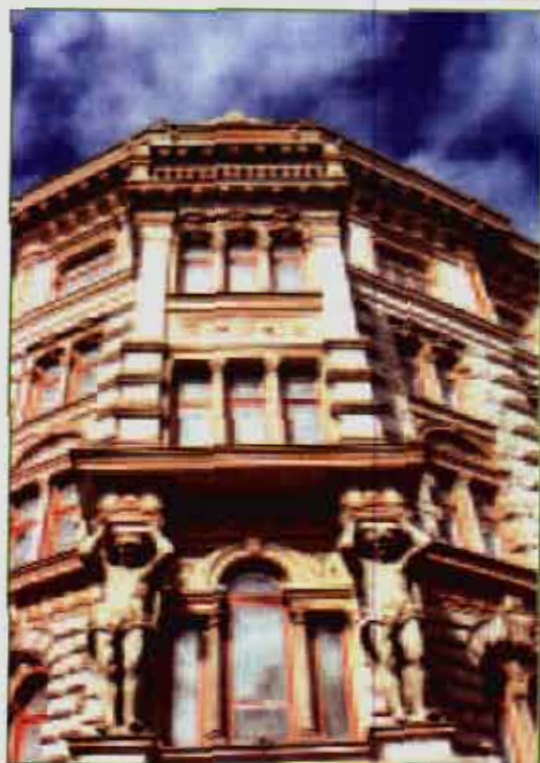
ted the capital of Finland in 1812. In Helsinki all the blocks are named for an animal and the name of the block where the building stands is called "the Eagle". The Kaleva Company sold the building to the Finnish government in 1914. The architect of the neo classic building was a very famous Finn, Mr. Theodor Höijer. He is the father of the Atheneum, the art center of Finland, the main library and the Hotel of Kämp on the Esplanade, one of the main boulevards of Helsinki. The Jugend part of the house was mainly planned for apartments for wealthy people. One of those was the governor of the district, who was married to the famous actress and diva Aino Ackten in the 1920's. During the war in 1944 the headquar-

reflect the neo classic style of architecture which was predominant at that time. The newer part of the building, finished in the 1920's, is made in the original Finnish style of Jugend. Usually the Jugend houses were made of strong granite. Kaleva, one of the oldest insurance businesses in Finland, built the house at the turn of the century. Before construction of the new building, the block was occupied by modest wooden houses, one



ters was hit during a Russian air raid and the Customs Museum lost many of its artefacts. After the war the building hosted several government offices. The last of them is the National Board of Customs which is still remaining in the house.

The building was totally reconstructed in 1980's.



France

Le Musée National des Douanes

La place de la Bourse ...

Dans un contexte national marqué par l'exaltation de l'idéologie monarchique, les places royales se sont multipliées (à Paris, Dijon, Lyon, Rennes). A Bordeaux, l'idée se heurte à l'hostilité des jurats qui ne cèdent qu'en 1728.

L'intendant Claude Boucher et l'architecte Jacques Gabriel font aboutir ce projet et leurs successeurs, le marquis de Tourny et le fils de Gabriel, Jacques-Ange, assurent l'achèvement des travaux.

Première place ouverte dans l'histoire de l'urbanisme fran-

çais, la place Royale est aussi la seule place maritime de France. L'architecture et l'ornementation sont uniformes et homogènes sur les façades de toute la place : rez-de-chaussée, entresol, grand étage, attique, balustrade et comble avec mansarde.

L'Hôtel des Fermes

Situé dans un ensemble délimité à l'est par les quais de la Garonne, au nord par la place de la Bourse, l'Hôtel des Fermes s'inscrit dans un périmètre sauvegardé.

Construit pour la Ferme Générale, il abrite depuis 1791 les services de la Douane

et témoigne de son histoire.

Le plan définitif en est établi dès 1733 mais deux ans sont nécessaires pour réaliser les plans en détail. La construction entreprise en août 1735 est rapidement menée à bien et la régie des Fermes s'installe dans ses nouveaux bâtiments le 1er juillet 1738.

En arrière des façades, le bâtiment se distribue autour d'une cour où l'on peut admirer une agréable fontaine à congélations. Le bâtiment est aujourd'hui classé parmi les monuments historiques : façade, toiture, sol de la cour

et fontaine. Il appartient à l'Etat, Ministère des Finances, Direction générale des Douanes et Droits Indirects.

La halle

Défigurée par des cloisons et des entresols dès la fin du 18ème siècle, la halle de l'Hôtel des Fermes, vaste " magasin ", recevait à l'origine les marchandises à dédouaner.

Une fois la création du Musée National des Douanes décidée, les travaux de restauration commencèrent en juin 1982. En avril 1983, la halle de dédouanement de Jacques V Gabriel avait retrouvé sa magnifique unité.

Longue de 40 mètres, large en moyenne de 15, ses voûtes reposent sur 44 piliers supportant 30 croisées. L'une d'elles a été détruite au 19ème siècle pour bâtir un escalier desservant les étages.



Musée national des douanes à Bordeaux. Copyright MND.

DEUTSCHLAND / GERMANY / ALLEMAGNE

Eines der ältesten noch genutzten Zollgebäude in Hamburg

Das Dienstgebäude am Alten Wandrahm 19-20

Seit März 2003 befindet sich das Zollamt Teerhof im Dienstgebäude am Alten Wandrahm 19-20. Dieses Gebäude, das 1899 im Rahmen der Freihafenerweiterung errichtet wurde, ist heute eines der ältesten noch als Zollamt genutzten Gebäude Hamburgs.

Im Lauf seiner Geschichte wurde es in vielfältigster Weise von unterschiedlichen Zolleinheiten genutzt.

Das Gebäude ist der östliche Abschluss eines dreiteiligen Gebäudekomplexes, welcher auch heute noch fast unbeschadet am Zollkanal in Hamburgs historischer Speicherstadt

tattet. Darauf befanden sich zuerst mehrere Schreibstuben die als Abfertigungsstationen genutzt wurden. Heute sind die Abfertigungsbeamten in gerade modernisierten Büroräumen, welche hier errichtet wurden, untergebracht.

Im östlichen und westlichen Gebäudeflügel befinden sich seit jeher die Treppenhäuser sowie verschiedene Büroräume. Das 1. Obergeschoss beherbergte in früheren Zeiten die Dienstwohnung des Hauptzollamtsvorstehers, welche aus 10 Zimmern!

ten Zollbeamten die dieses historische Gebäude aus sicher in Zukunft nutzen werden.

of buildings and is still standing in the historical area of Hamburg's warehouse district.

It was built on wooden piles and an iron skeleton construction. The hollow space is laid with bricks.



At the ground floor in direction to the customs canal was in former times a big clearance platform. Today here you can find many offices for the clearance officers working here.

At the east and west end of the building are two staircases to the first and second level of the house.

An old Customs house

The Customs house Alter Wandrahm 19-20 Hamburg

Since March 2003 the export customs office "Zollamt Teerhof" is located at one of the oldest customs houses here in Hamburg. Its postal address is "Alter Wandrahm 19-20". This building, was built in 1899 and since then continuously in use by the customs administration.

The building represents the east end of a complex

The first floor was in former times the living area of the head of the main customs office and his deputy.

The chief of the main customs station and his family could use 10 rooms, his deputy equipped with 7 rooms!

In the second floor you could find a laundry and different garrets for customs receipts.

Today at these levels are lodging many offices for the customs officers.



steht. Es ist auf einer soliden Pfahlgründung mittels einer mit Backsteinen vermauerten Eisenkonstruktion errichtet worden.

Das Erdgeschoss war zum Zollkanal hin mit einer großen offenen Abfertigungsbühne aus-

bestand, und dessen Vertreter der immerhin noch 7 Zimmer nutzen konnte. Im 2. Obergeschoss befand sich eine Waschküche sowie mehrere Bodenräume.

Heute befinden sich in diesen Etagen Büroräume für die dort untergebrach-

Hungary - Hongrie

Old Hungarian Customs House

The Habsburg absolutist monarchy was transformed into a two-centred (therefore, the era is referred 'dualism') constitutional empire, laid down in the 1867 Statute No. XII, and sanctioned by the coronation of Empire Franz Joseph as Hungary's king on 8 June 1867.

Establishment of the independent Royal Hungarian Finance and Customs Guard

The Compromise mainly offered opportunities to develop transportation, industry, public education and culture, but it also covered the issues of a customs and trade union. It was in this historic period that the began operations in a state of permanent independence with the Customs Guard, the other organisation that collected revenues for the state, they were sometimes similar but separate entities, sometimes combine into indivisible whole. The Finance Guard was born on 10 March 1867, when Menyhért Lónyai, the Hungarian Finance Minister issued a general order on the abolishment of imperial Royal Excise Command Sections and establishment of the Royal Hungarian Customs Guard.

Main and auxiliary offices

The independent Hungarian system of customs offices was practically put into operation on 1 January 1872. The organisation consisted main and auxiliary offices (the latter along the borders only, whereas the main offices both along the customs line and on the customs territory). The offices that were not on the customs not on the customs line (border) had customs reporting posts (advising or reporting stations) under them, mostly operating at the border crossing points.

The Budapest Old Customs House

The Budapest Customs House was built on 1874 by Miklós Ybl who is one of the most famous Hungarian architect in this time. It is situated on the riverside Danube. There were offices and stores, the ships from the Danube and the railway went in to the building. The office was destroyed during the 2nd World War. The building was functioned in between 1874-1948 as Customs House and now days works as a university and a famous monument of Budapest.

László Köpf Phd



Custom House, Dublin, Ireland

The Custom House, Dublin, is one of the country's finest example of 18th century Georgian architecture. Replacing an earlier Custom House further west on the river Liffey, it was designed by famous English architect, James Gandon. Despite fierce opposition from merchants whose premises were close to the old Custom House, its foundation stone was laid in 1781.

Laid on a bed of wool and wickerwork to counteract the marshy, reclaimed ground, the new Custom House took ten years to complete. During the construction, Gandon was forced to carry a sword at all times because he was continually harassed by mobs in the pay of the merchants. It was finally opened on November 25, 1791, at a total cost of approximately Euro 500, 000. The brainchild of Sir John Beresford, one of the most powerful figures in Ireland at the time, it was derided by one of his enemies as: 'of sixth rate rank in the architecture; a building which stands as a blemish in the eye of island...' In fact, it is one of Dublin's most beautiful buildings and its Long Room is a magnificent reminder of the activity that took place in Custom Houses before European integration, the Single Market and

computerisation.

Soon after completion of the Custom House, Ireland saw a major rebellion against British rule, followed by the The 1801 Act of Union and disastrous economic effects. The Custom House was too large for its original purpose and several other Government Departments were accommodated there. Badly damaged during the Irish War of Independence in 1921, it was restored some years later. In 1999, the Customs & Excise staff moved from the Custom House when it became the headquarters of the Department of the Environment. A new Custom House was opened in the heartland of Dublin Port on September 8, 2003.



Short history of the customs office of Echternach Grand-Duchy of Luxembourg

On 31st of December 1918, the Grand-Duchy left the customs union with Germany (Zollverein), so that the occupation of the German border by customs officers was necessary again.

In the year 1926, the customs office at the old bridge was erected. The customs office and the control service were established in this nice pavillon.

After the Second World War, Luxembourg soldiers were stationed in Bitburg (Germany), so that the customs office of Echternach was very known by Luxembourg people. Indeed, when the soldiers had a permission and came back to Luxembourg by army truck, there were often troubles when they had to open their bags.

On the opposite side, in Germany, French customs officers did the service, but in comparison to their Luxembourg colleagues in a rather generous manner.

The customs office of Echternach beca-

me more and more important during the following decades, particularly since 1965 when the big american company Monsanto came to Echternach. Monsanto



produced Nylon yarn that was exported to 100 % all over the world, so that 2 customs officers were permanently stationed

in the factory. In 1970, more than 1000 workers were employed by Monsanto.

In the year 1973, after the building of the new bridge over the river "Sauer", the customs office was transferred to a new-building on the German side.

By the time, Monsanto had stopped the production in Echternach, to the astonishment of all Luxembourg, and sold the whole factory to the Luxembourg state.

By the time, some small and medium factories settled on the same ground, so that the customs office again gained some importance. So the incomes of the office reached about 200 millions of Luxembourg francs (5 millions euro). Up to December 31st 1992, more than 20 customs officers were stationed at Echternach, so in the import services, at the 2 control points at the old and the new bridge as in the motorised brigade. With the opening of the EC frontiers on January 1st 1993, 70 years of customs presence at Echternach came to an end.

Netherland / Pays-Bas / Holland

Netherland / Pays-Bas / Holland

Toll - House of Lobede

The Toll-house in "Lobith", on the Rhine was one of the oldest Toll-houses in our history and goes back to the 13th century. The Toll-house was build in 1222 after the German Emperor Frederik II gave permission to Count (Earl) Gerhard IV to found a toll. In the year 1307, Count (Earl) Gerhard IV (Count (Earl) van Gelre), became permission to

ry the "regalia" were better defined; these were the rights of the sovereign ruler to maintain peace and order and let he people pay for it, to claim peronal services, and to nominated local officials to levy tools etc. These rights could be transferred, by sale of by gift to local bishops and counts, but also to cities and regions, and deleted for them non seldom to their own sovereignty. The right to raise toll levies formed part of the rights of

me more refined and rose even higher. The moment has now arrived when we can truly speak of import, export and transit duties".

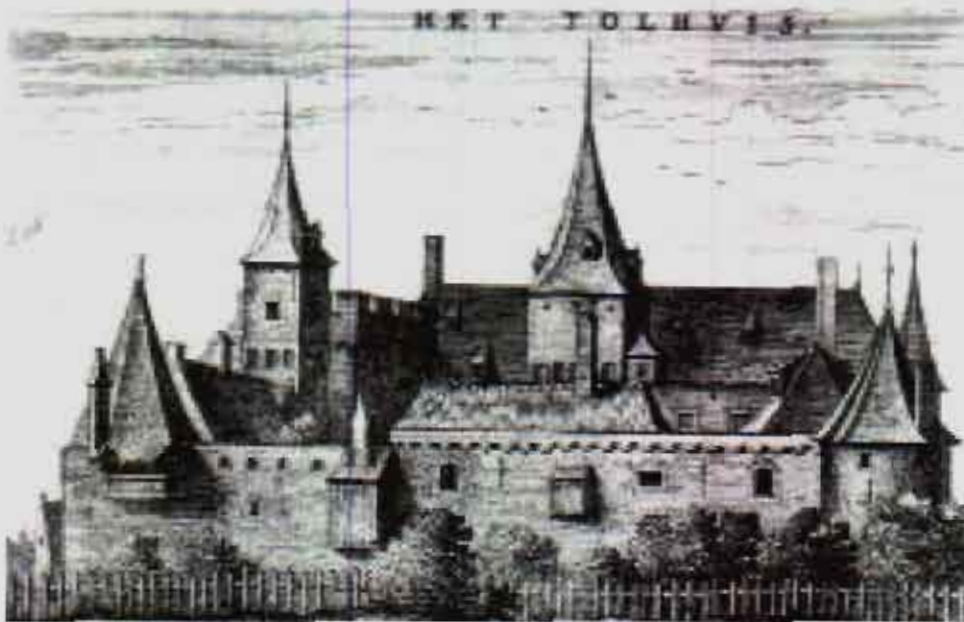
Reference: West European Taxation in the period 800 to 1800 A. D. by Prof.F.H.M. Grapperhaus, Rotterdam, The 'Prof Van der Poel' Tax Museum, 1996.

When the river the "Waal" silted up. The old toll changed again and was placed between two places Lobith and Schenkenschans. The old Tollhuys was build between 1307 -1350. (between 1306-1307, on 1700 shiploads, tax was paid, 540 of them consists wine, also beer, grain, hides etc. The Counts and Dukes of Gelre stayed very often with their families at the big "Tollhuys". It was also the place where battles took place during the "80 jarige oorlog" with the Spanish. Prins Maurits (1599) and also Prins Hendrik (1635/36) used the castle as a headquarter and their army forces were set around the castle. Later the battle with the French (lots of painters were inspired, you find their paintings in castle of Versailles but also in other French Museums) the Tollhuys Tower was set to fire. The start of the demolition began and the once so proud Castle or Toll-Huys was slowly torn apart. The demolition continued by locals. The old Tollhuys ended in 1675. Today the only thing what's left are the remains of the Shippingsgate.

Reference: Exhibition around the Tollhuys, Herwen en Aerdt, August 1972

Reference: Exhibition around the Tollhuys, Herwen en Aerdt, August 1972

Geert Nieman
curator



change the place of the Toll-house to a new place. The toll changed place from Arnhem to Nieuw-Lobede. This was a very good idea. Now it was possible to shut down the other tolls at Nijmegen and Oosterbeek. Financial speaking was it very clever to cut down the costs of the other 2 tolls. The location was much better.

The place of the toll was before the Rhine was splitted up in different rivers, Oude Rijn, Waal etc. This was ideal for control and taxes of all shipping on the Rhine.

To pay toll in that period was called "Regalia".

"In the course of the 12th century

"Regalia", which a sovereign might sell. The basic concept of the toll was that travelling merchants should make some payment in return for protection in the region through which they were to travel. As the fragmented governmental authority of the feudal era made way for the local princes, who exercised sovereign power within their circumscribed regions and carried the responsibility for maintaining law and order and the protection of the travelling merchant against robbery, the original intention of the toll levy gradually lost its legal foundation (that of protecting both the goods and the person of the merchant) as the tariffs beca-

THE PORTUGUESE CUSTOMS

Customs were, in its first meaning, hostels where merchants stayed with their goods. This word comes from the Arabic, *al-fānduq*, that comes from the Greek, *pandokhēion* (hostelry).

The term *aduana*, used in Brazil and in the Spanish speaking countries, derives from the Persian, *coming to us by Arabic influence* (*divā, diouan, adiuāna*) and it reinforces the signification of the hostel and the hostelry of the merchants that accompanied their merchandise.

There is also the term not much used, *telónio* that means customs. S. Matheus, customs and fiscal agents patron saint in all European customs, is referred in the Gospel in full custom function: "*cum esset in telonio suo*". *Telonio* means, in modern Greek, Customs.

We can, therefore, delimitate, in general guidelines, five main periods in the eight hundred and fifty years of the Portuguese Customs' life.

1. From the Afonso Henriques Charter (1179) to the Afonsinas Regulations (1454).

In this period in which the

house law was in force, the customs legislation was characterised by the plurality of regulation concerning the local interests, depending on the decision of the ruling authority: monarch, seigniorial or episcopal entity.

The charters contained embryonic tariff that established the fixed tax or tithe (toll) that goods should pay, entering or leaving town.

2. The charters granted by D. Manuel after 1500, have significant meaning, showing, at the same time, a growing tendency for normative centralisation and uniformization and operative decentralisation. India commerce determined the appearance of royal Customs, of national nature but specialised by origin (India Customs, Mina Customs, Guinea Customs, etc.) or by goods (tobacco, sugar).

3. In the XVII century the operational decentralisation of Customs is well shown by the multiplicity of already existing fiscal houses. For example, in the kingdom capital:

- Grand Customs, House of the Five, Sugar Customs, Tobacco Customs, Dry Provisions Port, Salt Table, Wood Palace, Three

Houses, Mina and Guinea, Wines Warehouse, Fish, Toll, Fruits and Meat.

And it's in this century that a clear reformulation of the Customs concept happens, from a service of fiscal collection to a service of economic intervention.

The General Tariff for Lisbon's Grand Customs of 1782 it's a qualitative leap in its structure, by the introduction of a new fiscal concept *ad-valorem*.

4. Mouzinho da Silveira was the General Administrator for the Southern Customs (1834-1836). He was the pusher of the big Customs Reform with decisive law and organisational principles: he spread the Customs Tariff to all the territory and centralised the organisation of the Customs Institution.

5. In January 1993, the entrance in force of the European Internal Market and the consequent abolition of internal borders determined a deep structural modification of Portuguese Customs, that follows, step by step, the constitution of the European Community.



Norway - Norvège - Norwegen

Larkollen Customs station, the Oslofjord, Norway. By Jon Agust Eggertsson.

The conditions in the customs officers' workplaces, customs houses, warehouses and docks, were, on the whole, left to chance. In some places, the State owned the customs houses, but most frequently, rented it from the Customs Officer for an annual sum. The standard of the buildings varied greatly, and the state of maintenance was generally only so-so. An order was issued in the 1650s for the construction of customs houses in places where the state rented space or where the buildings were too miserable for use. Houses were built in some places, but most of the planned projects were never implemented. In 1680 the state rented customs houses in half of the customs locations. At this point, the king in Copenhagen was really not particularly interested in carrying out the building projects.



In 1688, the land commissioner, Hans Rosenkreutz wrote to Copenhagen, "as in most places without a Customs House, customs work is carried out in the Officer's own House. As this affords little respect toward His Royal Majesty, a proposal is hereby made that a Customs House be built. The king's response was short and sweet: "Will be postponed until the advent of better times". The wait for better times was very long indeed.

In Larkollen Customs station (see picture) lived a Customs officer from 1749 and onwards. The Customs Officer Hans Dahlgreen built the house in 1802. His widow sold it to the state in 1841. It served as a Customs station for the Coastal Customs

Services and was a very important station during the prohibition era in the 1920's. Today it serves as holiday residence for the Customs employees.

Taiwan

AN OLD CUSTOMS HOUSE

Hai Gang Da Lou--The Building of the Harbor--is the heart of the Keelung Customs Office, which administrates five subordinate customs offices in the north of Taiwan, and has taken the lion's share in revenue collection among the four main customs offices all over the island.

The construction of this building was finished in 1933 by the Japanese during their occupation that lasted fifty-one years from 1895 through 1945. In 1945, Chiang-Kai Shek's government retreated from Mainland China and succeeded the reign over the island. This building thus started to function under the sovereignty of the Republic of China, now called Taiwan.

The style of this building resembles that of the Kobe Customs House in Japan, while the latter was largely

damaged by the Osaka-Kobe Earthquake in 1995.

The Building of the Harbor, as the name implies, commands a great view over the port of Keelung (which is in back of the building thus not shown in the photograph). It consists



of five stories, each comprises several offices with a large court room on the first floor. Besides, it has a basement

where people were sheltered during the war, and corpses were kept when the '228 Incident' (burst on the evening of Feb 27, 1947) was gaining momentum.

It has been thought of a house bearing good luck, because it survived the saturation bombing by the US air force during the war. Many elderly residents of Keelung still remember vividly how it stood in the hail of shells, untouched, while most nearby buildings were knocked down or burned.

May gods bless this old customs house and our motherland Taiwan.

An old Swedish Customs house (Sandhamn)

After the loss in 1721 of the Baltic provinces of Estonia and Livonia, Sandhamn, situated in the middle of the outer Stockholm archipelago, became a blockade station, just as Dalarö had done in the previous century.

City Architect Johan Eberhard Carlberg made a design for a customs house of stone as a replacement for the badly deteriorated wooden one. At the same time, however, Carl Hårleman, Surveyor General at the Royal Castle, also produced a design which was considered more suitable. The somewhat unusual outcome was that the design of the City Architect was turned down. In October 1752 the new customs

house was completed. By then a few departures from Hårleman's design had been made for climatic reasons.



The customs building towers proudly over its neighbours.

With the abolition of the system of blockade stations, the Sandhamn customs post was wound up at the end of 1928. The building has been scheduled for preservation as a historical monument.

BOVÉ, A CUSTOMS STATION RICH IN HISTORY

Among the Customs Guards Units stationed in the Como province, the ones which turned out to have been particularly engaged in the fight against smuggling certainly were the ones based in the Valle d'Intelvi, a rather wide area situated between the lakes of Lugano and Como. In the Valle d'Intelvi faced with the roughness of the territory and objective connection difficulties, for years operated several "Posti Doganali" (Customs Stations), meaning as such the small offices entrusted with the execution of the more basic Customs formalities. The same were entrusted to non-commissioned officers of the Corps as a result of the lack of available personnel from the Tax Administration. They were, in reality, Detachment-level Units, hence very small barracks with extremely limited staff and often with personnel belonging, to the

called "stationary" category (generally senior personnel, unsuitable for external service duty).

The episode which mostly made Lanzo d'Intelvi and the "Customs Station" of Sasso Bové III widely renowned places, was the one which occurred the night between January 3rd and 4th of 1934, when the deputy superintendent Ugo Ballerini, head of the "Customs Station" and commander of the Detachment of Sasso Bové, together with the guardsman Angelo Torrente with whom he was on patrol, found themselves in the middle of a veritable battle. The events unfolded according to the traditional script: the one whereby a Guardia di Finanza patrol on reconnaissance duty first found the traces on the ground and then discovered and arrested the

smuggler or smugglers.

In the case under examination, it was not just one or two criminals, but as many as a hundred smugglers, who had crossed the border in a column headed for the towns of the Valle d'Intelvi. The contact between the two servicemen and the column was unavoidable. The smugglers, without a qualm, immediately used their weapons, firing several revolver shots in the direction of the finanzieri. At this point, assisted by the dark of night, the two "Fiamme Gialle" (Yellow Flames, the Guardia di Finanza servicemen) cannily feigned being a more massive group, firing back from multiple locations. The smugglers, at that point deceived as for the actual number of servicemen, were forced to escape, leaving behind 96 knapsacks full of tobacco, sugar and coffee.



Museum Addresses

Addresses

Belgique

Nationaal Museum van Douane en Accijnzen
Anne Van Puymbroeck
Kattendijkdok Oostkaai 22
B-2000 Antwerpen Belgium
Tél: 0032-3-2292259
Fax: 0032-3-2292261
Email: deschakel.damagazine@antwerpen.be

Danmark

Holger Munchaus Petersen
Langelinie Alle 21
DK-2100 Kobenhagen
Tél : 0045 72379197
Fax : 0045 72379053
Email : hmp@tu22.ccta.dk

Finnland

Seppo Malkki
Tullihallitus/Tullimuseo
PL 512
SF-00101 Helsinki
Tél : 00358 20 4921830
Fax: 00358 20 4921840
Email: seppo.malkki@tulli.fi

Hungary

László Köpf
Vam-Es Pezogyor Muzeum
Mátyág U.16
H-1093 Budapest
Tél: 0036 1 2180727
Fax : 0036 1 2180912
Email : kopf.laszlo@mail.vpop.hu

France

Michèle Périssère
Musée National des Douanes
1 Place de la Bourse
F-33000 Bordeaux
Tél : 0033 (0) 556 488282

Fax : 0033 (0) 556 488288

Email : conservation@musee-national-des-douanes.net

Ireland

Paddy Ryan
Office of the Revenue Commissioners
Ship Street Gate
Dublin Castle
Irl- Dublin2
Tél : 00 353 1 6475 486
Fax : 00353 1 6475 461
Email : padryan@revenue.ie

Netherlands

Mr Geert Nieman
Tax&Customs Museum
Parklaan 14-16
NL-3016 BB Rotterdam Netherlands
Fax: 0031 10 4361254
Tél.: 0031 10 4400213
Email: geertnieman@belastingendouanemuseum.nl

Portugal

Maria de Lourdes Domingos
Dirrecao Regional das Alfandega do Porto
Rua Nova de Alfândega 5
P-4050-430 Porto
Tél : 00351 222000437
Fax :00351 222088566
Email : mldomingos@dgaiec.min-financas.pt

Norway

Jon Agust Eggertsson
Norwegian Customs Museum
Tollbugt 1A PO 8122 Dep
N-0032 Oslo Norway
Tél. 0047 22346876
Fax: 0047 22860221
Email: museum@toll.no

des Musées

Museums Adressen

UK

Karen Bradbury
HM Customs&Excise National Museum
Meyerside Maritim Museum Albert Dock
UK-L3 4AQ Liverpool
Tél : 0044 151 4784454
Fax : 0044 151 4784590
Email :
karen.bradbury@liverpoolmuseums.org.uk
Mobile 07900 828 815

Luxembourg

Jean-Pierre Reuter
51 rue Hiehl
L-5485 Wormeldange-Haut
Tél: 00352 290191-258
Fax: 00352 290191-200
Email: Jean-pierre.reuter@do.etat.lu

Suede

Jan Berggren
Tullmuseet Box 12852
S-11298 Stockholm Sveden
Tél: 0046-8-4050460
Fax: 0046 8 200226
Email : jan.berggren@tullverket.se

Italy

Antonio De Nisi
Museo Storico Guardia Finanzia
Piazza Mariano Armellini
I-00162 Roma
Tél: 0039 06 44222510
Fax: 0039 06 44223793
Email: denisi.antonio@dgf.it

Germany

Bente Klaus
Zollmuseum Hamburg
Alter Wandrahm 16
D-20457 Hamburg
Tél : 0049 40 300876-25

Fax : 0049 40 300876-20
Email : museum@zoll-d.de

Autriche

Ferdinand Hampl
Alois Kellner-Str 2-12/1
A-2320 Schwechat
Tél: 0043 664 4425753
Email: f.hampl@kabsi.at

Taiwan

Mei-feng Hwang
No 9 Lanel
Tiao-Xiao St
Keelung Taiwan
Tél : 00886-2-2465-9703
Fax : 00886-2-2451-2490
Email : mf44@webmail.dogc.gov.tw



12th IACM CONFERENCE 29 SEPTEMBER - 1 OCTOBER

2004

TAX & CUSTOMS MUSEUM ROTTERDAM THE NETHERLANDS

The team of the Tax & Customs Museum in Rotterdam is honoured to host the 12th conference of the International Association of Customs Museums (IACM) in Rotterdam, from Wednesday 29th September until Friday 1st October 2004! Working language English and French. We have prepared a draft program, so you can prepare yourself for the days to come.

The theme for the conference is: 'CUSTOMS IN MARITIME ROTTERDAM'

The program is as follows

Wednesday 29th September

17.30 hours

Gathering in the Tax & Customs Museum for drinks and talks

Approx. 18.15 hours

Welcome on behalf of the board of the foundation of the museum

19.00 hours

Dinner in the museum restaurant

20.30 hours

Visit to the permanent and temporary exhibitions and museum-depot, helped by surprising guides

22.30 hours end of program

Thursday 30th September

8.45 hours

Start at the hotel, from where we walk to the Tax building at the other side of the River Maas

9.00 hours

Welcome coffee/tea in the meeting room

Welcoming on behalf of the customs administration

9.30 hours

Start of the work: theme is 'Customs in maritime Rotterdam'.

Approx. 10.45 - 11.15 hours

Coffee break

13.00 lunch

14.00 hours

Guided visit to the Maritime Museum in Rotterdam, which is on walking distance

16.00 hours

Visit to the container scan at the coast

The program for the evening is still a surprise at this moment. Certainly food and drinks are included!

Approx. 22.00 hours

Return to the hotel

