

IACM Newsletter



**Official Journal of the
International Association
of Customs Museums 2004**

“ Customs in Maritime Rotterdam ”



Colophon

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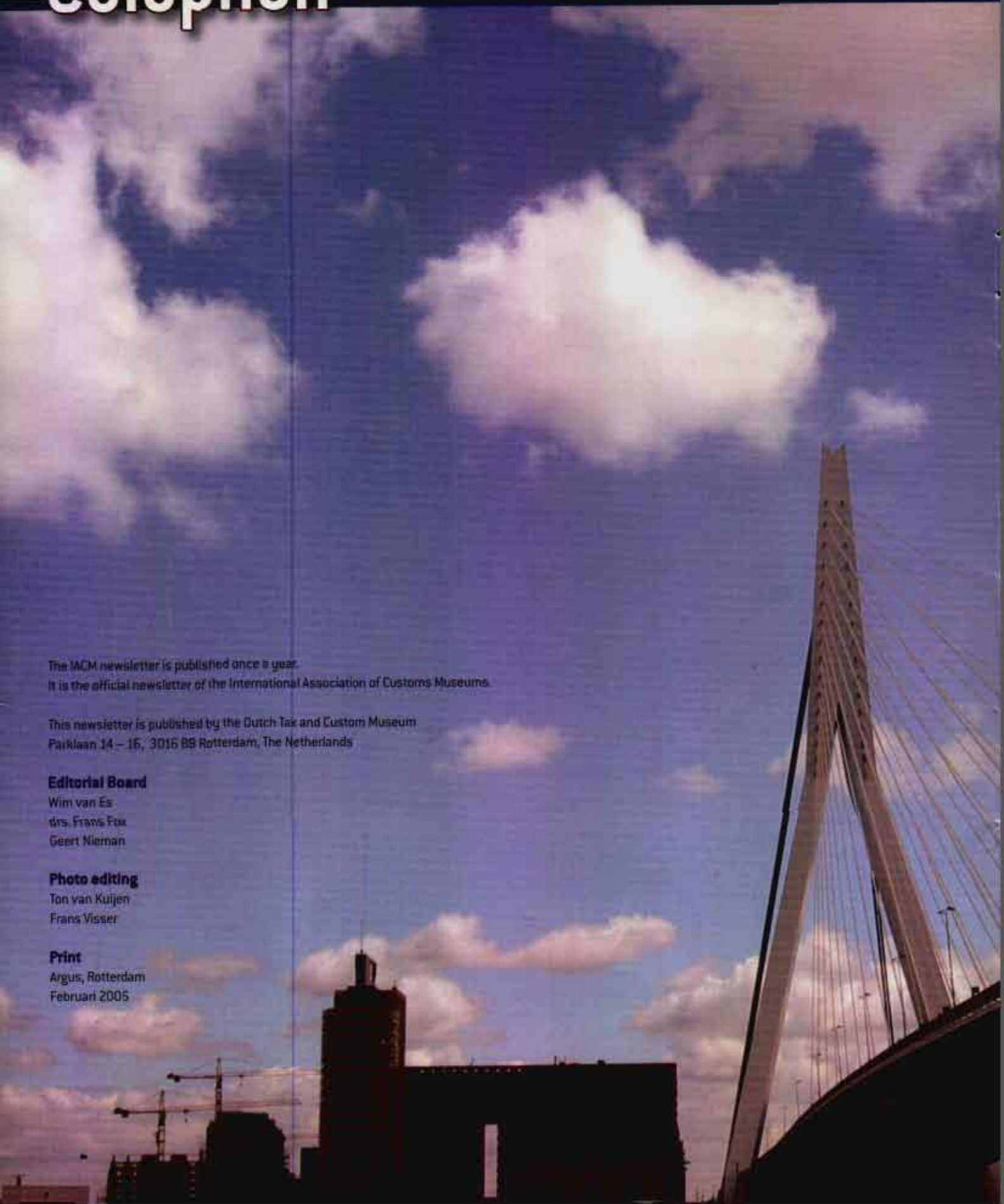
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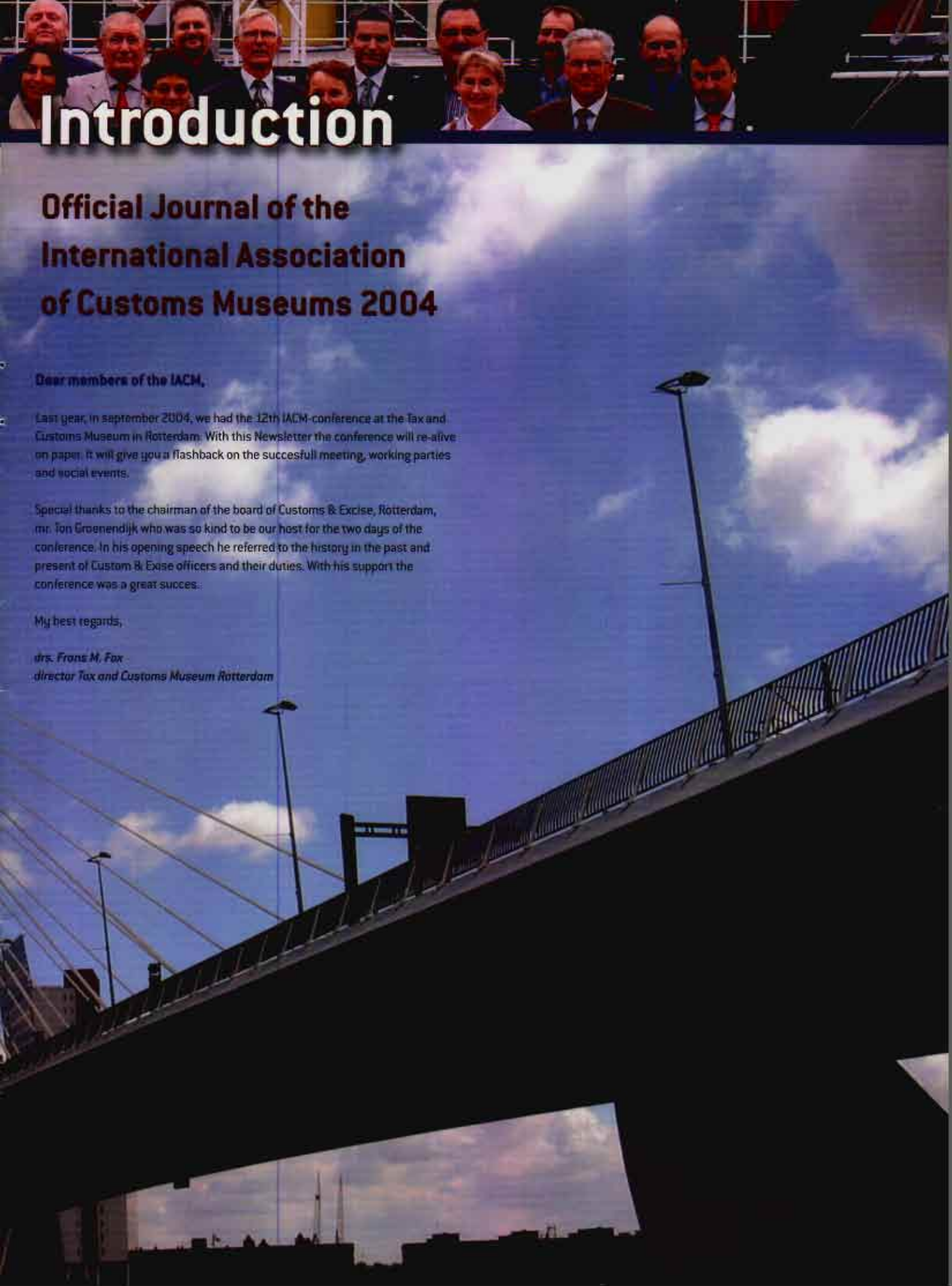
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Introduction

Official Journal of the International Association of Customs Museums 2004

Dear members of the IACM,

Last year, in september 2004, we had the 12th IACM-conference at the Tax and Customs Museum in Rotterdam. With this Newsletter the conference will re-live on paper. It will give you a flashback on the succesfull meeting, working parties and social events.

Special thanks to the chairman of the board of Customs & Excise, Rotterdam, mr. Ton Groenendijk who was so kind to be our host for the two days of the conference. In his opening speech he referred to the history in the past and present of Custom & Excise officers and their duties. With his support the conference was a great succes.

My best regards,

drs. Frans M. Fox
director Tax and Customs Museum Rotterdam

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Official Journal of the International Association of Customs Museums 2004



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Editorial

Ladies & gentlemen,

As President of the International Association of Customs Museums (IACM), I am very pleased to be here in the historic city of Rotterdam for our 12th Conference and General Assembly. On behalf of IACM I offer warm thanks to our kind hosts the Customs & Tax Administration of the Netherlands.

Of all the member countries of IACM, The Netherlands has done more than most to ensure that the proud traditions of Customs & Excise are not forgotten. Indeed the English word Excise is derived from the Dutch word 'accijs' which means 'to cut off'. While I hope that nothing will be cut off anyone during the next three days here, I hope that we will cut through some new ground to further the aims and objectives of IACM.

I am delighted to see our former President Loes Peeperkorn - Van Donselaar here at conference and I look forward to her wise contributions. I am also very pleased for us all to make the acquaintance of the new(ish) Director of the Netherlands Customs and Tax Museum—mr. Frans Fox. In the animal kingdom, the fox is renowned for his cleverness and ability to outwit all others. That is why he is so admired. And it is also the reason why many pubs in Ireland and England have references to the fox. Like the Fox and Hounds, the Fox and Goose and The Fox's Covert—all of which imply that if you enter these establishments and consume some of their beverages, you too may acquire the wisdom of that noble animal. So, I am more than confident that the wisdom of Frans Fox will help the Tax and Customs Museum of the Netherlands achieve even greater things. On behalf of IACM, I wish Frans Fox every success in his new role and I look forward to his contribution to IACM and the world of Customs and Tax museums.

On behalf of all our delegates and their partners who are with us here in Rotterdam, I thank each and every person in this Administration who has contributed to all the detail and arrangements necessary for this Conference. Every step has been recorded in the Gaelic language of Ireland so that we can try and do something similar next year. Thank you all very much.

Paddy Ryan
President IACM



Paddy Ryan and Loes Peeperkorn – van Donselaar
(president and former president)



Piet de Kam and Frans Fox
(Secretary of the Board and Director Tax & Customs Museum)



Address

Address by Jacques van Bleiswijk in the Tax and Customs Museum

Jacques van Bleiswijk

Member of the Board for the Tax and Customs Organisation



Ladies and Gentlemen,

It gives me great pleasure to be here this evening. My colleague Jenny Thunnissen should have been here with you tonight, because she is the Director General of the Tax Administration and Chair of this museum. Unfortunately, other engagements prevented her from attending and I was given the chance to step into the breach. And I promise you this: I will do my best to make it an even more enjoyable evening. However, I feel it is also my duty to warn you that the fun may stop at any moment. We are currently on potentially dangerous ground. Entire areas of Rotterdam are several metres below sea-level. If one of our dykes should burst its banks, the whole city would flood and we would all have to fear for our lives.

Much has been written about our struggles to triumph over water and how this has affected our national character. They say that it has made us better people; that the Dutch display an irresistible urge to work together. We always try to reconcile conflicting interests; we are always in search of a compromise. And they say that this is because we have been condemned to live side by side beneath sea-level. In the polders, you even had to stay on good terms with your worst enemies. It was always possible that he or she could ultimately decide your fate if put in charge of operating the nearby polder pumping equipment.

I am telling you this because I too would like to believe that we Dutch are a remarkable nation. And because I want to give you the feeling that you have travelled to a conference in a unique country. But in all fairness, I have to admit that historical research has proved what you probably already suspected: this view of our national identity is utter nonsense. We do not work well together at all. We are just like everybody else. It would be wrong to assume that the authorities responsible for controlling water in the polders consulted with each other. On the contrary, at night they tried to pump water into each other's polders while they thought no-one was watching. Most of the wonderful stories about our national character originate from foreigners. They were so fascinated by the fact that large parts of our country lay beneath sea-level, that they assumed that the Dutch must be very remarkable people.

Time and time again, historical research has proved its true worth. Its worth in terms of distinguishing fact from fantasy and, as in the case of the stories about our national character, in terms of refuting myths. And it is particularly useful for putting the issues of the day into a normal context, something we should encourage when it comes to matters concerning taxes. Take, for instance, the stories about the tax morals of today's average modern citizen. It is said that he lacks morals, that he has become egocentric and has lost all sight of the common good. However, if we consider the past, it is not difficult to put this sombre image of increasing human greed into perspective. Consider, for example, the admirals in charge of collecting import and export duties in this country in the past, whom we could perhaps classify as an early version of customs officials.

They too managed to recover only a small proportion of the money they were entitled to collect. The authorities in this period tolerated tax evasion on a large scale as they feared for the local industrial climate. Even then, they felt pressurized by wealthy people who left the country when the going got tough or if they disagreed with the prevailing political climate. Large-scale employers in the sixteenth and seventeenth centuries behaved in very much the same way as they do today. So there is no immediate cause for concern regarding the tax morals of people nowadays. We should be applauding the degree of compliance that we have achieved in our current status of Tax Administration.

I think Tax and Customs museums are important because they help people to put things into perspective. Visitors get a good impression of how the financial business operates and how tax levies and customs duties have evolved over the years. It is your job to present the collections in a way that will make people want to come along and see what we have to show them. And in this respect, the association of customs museums is a perfect forum for helping each other out. I believe in the exchange of practical solutions for recognisable problems. You should always be on the look-out for what you can learn from others, as well as what you have to offer. And wherever possible, you should work together. In putting together exhibitions for instance.

In my capacity as manager of the Tax Administration, but also in my role as father, I am very much in favour of exhibitions that attract large numbers of children. It is in all our interests. Demonstrating the importance of taxes to people at an early age will make our work here at the Tax Administration and Customs Authorities easier in the long run. It is always better when people appreciate the need to pay taxes themselves than that we have to use force to convince them. You can help to create a favourable tax climate by ensuring that you bring tax levying to life for our visitors; that it is presented in a concrete and dynamic way. It is perfectly acceptable for our younger visitors to experience what might happen if we all refused to pay our taxes. Allow me to make a suggestion. For example, why not make a direct connection between paying taxes and the state of dyke maintenance in this country? I would be in favour of rewarding those children who successfully completed the smuggling trail here with wet feet. This would help them to understand that tax evasion can have serious implications. I can almost see the water steadily rising. And just as the water finally reaches their necks, they are given the chance to avert the impending disaster by deciding to pay the outstanding tax and customs duties arrears.

As you may have guessed, real-life scenarios appeal to me. But very few countries are prone to this kind of disastrous flooding, so every country will have to modify the scenario to suit its own situation. This is as far I got with my idea, but I don't think the rest will be too difficult. I know that you will be meeting again tomorrow and I hope that you will be able to spare some time to develop these plans further. Whatever else, I hope that this will be a stimulating conference for you all and I shall be very interested to hear the outcome.



Address

Address by Frans Fox in the Tax and Customs Museum

drs. Frans Fox
Director Tax & Customs Museum



Ladies and Gentlemen,

I have been director of this museum for nearly six months now. When I started, I had very romantic ideas about the work carried out by the customs authorities. I thought that customs officers were tough men and women, willing to brave all kinds of weather in order to patrol the ports, always on the look out for potential smugglers. People whose flashes of intuition lead them to force open ships in order to find the drugs that had been cleverly concealed there. People who give me the feeling that they can look straight through me when I land at Schiphol airport and claim to have nothing to declare.

I now have a much better idea of what customs work really entails. Obviously, this is a lot easier when you work here. If I crane forward, I have a wonderful view of the port, which is the main area of customs work. Unfortunately, the really big ships do not dock here. They moor on the Maasvlakte, a few kilometres further on. Rotterdam is still the largest port in the world and it is due to expand even further. If we are to believe the prognoses, the number of containers unloaded in the port will almost double during the next ten years.

Monitoring this flow of commodities is of course an immense task for the customs authorities. And there will be even more intensive monitoring in the future if the European Commission has its way. Customs will be expected to ensure that we, as citizens, feel safer. They will have to prevent all dangerous goods from crossing the external borders into the European Union. The American customs are leading the way in this respect: in the wake of 11 September, they are currently working hard to upgrade control of the entire logistic process.

If the customs of the future is to play a significant role in security policy, this will also have implications for our work in the customs museums. A different future role means that we must now try to shed light on various other aspects of the past. I am convinced that in the future, our work will entail covering not only more topics, but also very different topics from the ones that we currently feature. Not only money and tax evasion, but also various kinds of global dangers and the yearning for security and protection.

I would like to concentrate on school visits and families with children. It goes without saying that we will only attract these groups to museums if we can present our collections in a manner that appeals to them. Simply looking at exhibits and reading about them is no longer enough for children. They want hands-on experience. We will have to make our collections much more interactive. The smuggling trail we have laid out in this museum shows just how easy it is to awaken children's enthusiasm. Although this trail is an enormous success, we must also acknowledge that the rest of the presentation is still fairly static. It is time to get to grips with this.

The problems we experience here with regard to compiling and presenting collections are not unique. We can learn a lot from each other in this respect. It is not necessary for every country to re-invent the wheel; wherever possible we

should concentrate on exchanging our best practices with each other. To my mind, there is no limit to the number of countries with which this association can work together. I think it is important that we keep up-to-date with current events in this area. If more customs authorities start cooperating with each other within the framework of the European Union, this association should keep pace and make sure that the ten new Members States of the EU also join our cooperative. And furthermore, we should try to strengthen our ties with countries like Canada and the US.

I feel sure that we could work together more often on compiling exhibitions. I do think that we should try to latch onto the role of customs in security policy. We must continue to build on the future of our past. Of course we must first wait and see how this policy develops before considering the options that are open to the customs authorities. And we cannot be certain that customs really will play a role in the world-wide fight against terrorism. But just imagine for a moment that these developments really do take place. Can you imagine the opportunities open to us? Try to picture the kind of exciting exhibitions and children's activities that we could organize here. We would no longer have to pretend to follow a smuggling trail; we would all be too busy hunting down Al Qaeda and their weapons of death and destruction. I have no shortage of ideas about how to turn this into an exciting topic for children.

I am looking forward to working with you. And tomorrow we shall continue to develop our plans.



Address

Address by Paddy Ryan President of the IACM

*Paddy Ryan
President of the IACM*



Mr. Piet de Kam, ladies & gentlemen,

I thank you for your encouragement for the work of IACM. We are an organization of people from sixteen countries and our objective is to preserve the rich heritage of Customs, Excise and Tax material that saw our officials carry out their duties over the centuries.

Customs and Taxation have been around for thousands of years. But they didn't always get honourable mention. The Bible, upon which most Christian religions have some basis, was not particularly kind to our Revenue forebears. One of the accusations levelled at Christ was that he sought out the company of Tax Gatherers and sat down to eat with them. Which goes to prove what good conversationalists we have always been and what excellent meals we were always able to produce for strangers and visitors; a quality that still lingers on in the Dutch Administration, as tonight's superb meal proves.

I am very proud to be here in Rotterdam for the twelfth Annual General Meeting and General Assembly of IACM. The Netherlands and in particular Rotterdam has a proud tradition of trade and shipping with many parts of the world. Within that trade there were always Customs and Tax officials to be found carrying out their task of collecting the duties and taxes that made your country wealthy and powerful. It was this wealth and power that enabled your merchants and statesmen to foster the arts-especially the Dutch artists, whose work is as vibrant today as it was hundreds of years ago. It is for reasons like those that all of us here are so firmly committed to the work of those who have gone before us in the Customs and Taxation Services of our countries. A visit to one of our museums is a tribute to these men and women whose names have long faded from the attendance records. But they were the people who faithfully collected the duties and taxes at our sea ports and land frontiers. In turn this revenue was used to fund various activities of the State from wars in the past to healthcare and education today. In many ways, Customs and Tax officials were somewhat apart from the local population, which they might have to question on occasions. As a friend of mine who worked in the Irish Customs and Excise Service says: we were a subculture all on our own. And it is that subculture which we in IACM wish to preserve so that future generations will know how we worked and what we did.

Of course the jokes about Customs are many and varied. I am reminded of the story about the Customs official who boarded the bus from Derry in Northern Ireland to Donegal in the Republic of Ireland. At that time, butter was much cheaper in Northern Ireland and the temptation to smuggle it was too great for many, especially ladies who would hide it under their coats and elsewhere on their persons. The Customs officer stood looking suspiciously at this large lady who patted her stomach, smiled sweetly at him and said: 'It's all me own, sir'. Of course each delegate here tonight has his/her own Customs story to tell.

And on the subject of stories, I am sure that the millions who emigrated through the port of Rotterdam had their tales to tell. For so many, this was their last sight of Europe as they bravely sailed away towards a new chapter in their lives. As IACM faces another year, I know that we too, like the emigrants, will remember Rotterdam for the kindness and hospitality we received from the Netherlands Customs and Tax Administration. In extending our sincere thanks to you, I would ask you now to raise your glasses to Mr. Piet de Kam, and the other dignitaries of this administration and to Frans Fox, Geert Nieman, Wim van Es and the staff of the Museum who have worked hard to ensure that we would have a pleasant and successful conference.

Finally, each conference of IACM brings certain changes. As the cliché says, a week is a long time in politics but a year is a longer time in IACM. This year, one of our founder members, Holger Peterssen from Denmark who has not only been a founding father of IACM but a vital force in its lifeblood is about to retire. On behalf of IACM, I wish many happy years to Holger and his family and I thank him for his foresight and wisdom. I would ask you to raise your glasses to Holger Peterssen whom I know will meet with even more success now that he will have more time to pursue his research and writing. Mr. Piet de Kam, ladies and gentlemen, I thank you all very much for your attention.



Belgium



**The following articles have
as their subject customs
ships or flags (or both).**

From Belgium to Taiwan.



On patrol in the 1980's

Belgium has only some 65 kilometres of coastline and two main rivers: the Maas and the Schelde. Consequently, the maritime aspect of our job was never high on our priority list. Yet this has never prevented the Customs and Excise Administration from having vessels. For instance the 'wachtschepen' operating on the river Schelde during the 19th century. Initially, ships heading for the port of Antwerp had to hand in a 'General Declaration' at the small frontier fortress of Lillo. However, for the large seagoing vessels it was impossible to moor there; instead, they were to slow down. The administration used smaller boats laying in wait, solely for the purpose of picking up the necessary documents midstream. The men serving on these vessels were there for a fortnight, 24 hours a day. Only once a week they were allowed off for a few hours to pick up clean clothes and food.

The administration has also used rowing boats, like the 'giek' with a crew of five, that went out to search inland barges. They were also used for a variety of other errands. Later on, these rowing boats were replaced by fairly small patrol vessels. These are of course things of the past, but the maritime part of our administration has recently been given considerable attention. The regional directorate of Gent is making plans to again patrol our stretch of coastline, the Channel being one of the busiest sea routes in the world with of course a lot of illegal traffic.

*Francis Huijbrechts
Belgium*



Denmark

The Danish Customs Cutter "Leif"



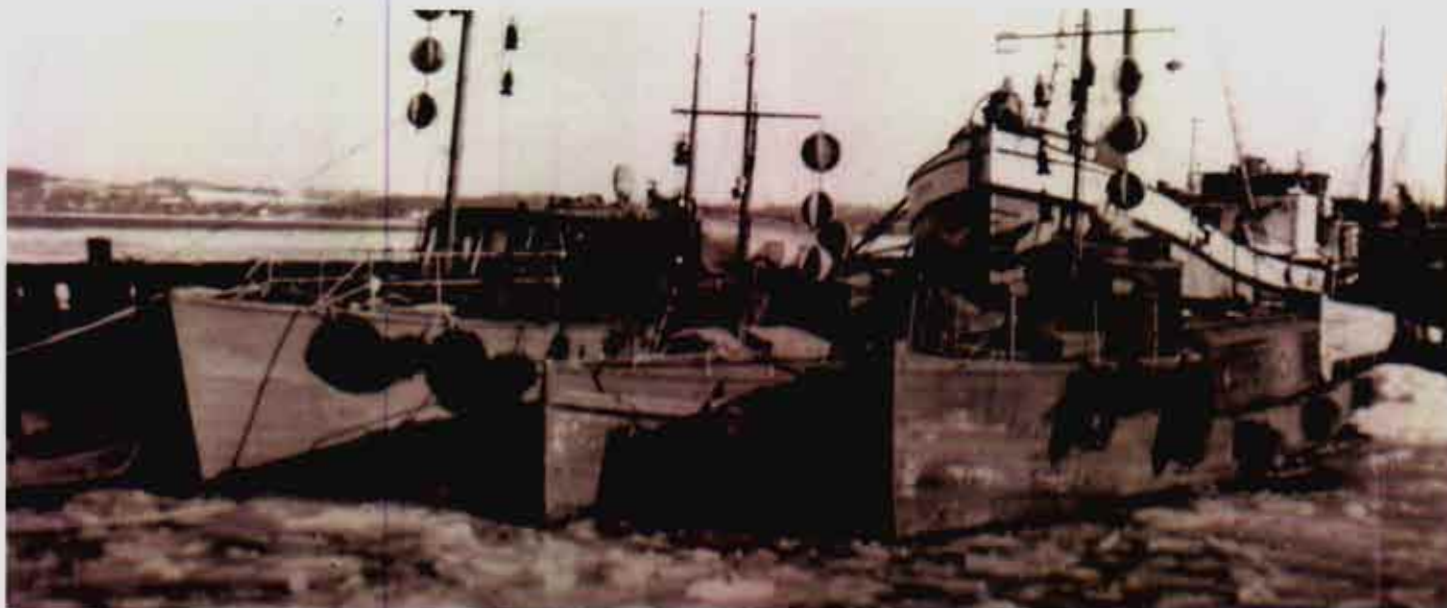
Shortly after the Armistice in 1918 an old occupation was taken up again: smuggling liquor to the Nordic Countries. Ships were built, ships were bought and even captured smuggling ships were used by a new branch of the Danish customs to fight the smuggling. Sometimes real fights arose and arms were used by the smugglers to prevent being captured by the customs.

At the outbreak of the Second World War 'normal' smuggling came to a halt. In April 1940 the Kingdom of Denmark was occupied by German armed forces. The Germans demanded that the two big bridges Storstrømsbroen and Lillebæltsbroen should be defended with canons. However, after major negotiations it was decided that ships were allowed to sail under one of the two bridges, provided they would have pilots on board. Some of the motor boats owned by the Danish customs were used as cutters for the pilots. It was also decided that customs officers should man the boats. One of the boats was named 'Leif'. This boat was originally a smuggling boat, but was captured in the early 1930s and put into use as a 'customs cutter'. This ship and her crew were stationed at Lillebæltsbroen, where the crew was allowed to build its own landing bridge in a secluded place south of the bridge.

We will pass over the many events that colour the history of Danish customs ships during the war, but mention should be made of the part the Danish resistance plays in this history. In October 1944 the Danish Resistance took action against the 'customs cutters' since they considered them as serving the German interests. In November 1944 some ships were blown up by the Danish Resistance, others escaped to Sweden.

The customs cutter 'Leif' was also involved in these confrontations. We have been fortunate in being able to interview the master of the cutter 'Leif'. He described to us what happened in such a vivid manner, that his story could serve as the basis for a painting which pictures the explosion of the 'Leif'.

This is what the master of the 'Leif' told us: It was a dark, windy and rainy November night. The pilot was on sentry duty while the two customs officers were 'relaxing'. Then three armed members of the Resistance first overpowered the pilot, then roughly woke up the master of the 'Leif' by holding a gun against his head. They were ordered to sail the ship across the Belt to a place called Garmborg Fjord, where the 'Leif' was grounded on a reef. Then explosives were placed in vital places on the 'Leif' and a boat was launched. Everybody, except one Resistance man and the master of the 'Leif', went on board of this boat. Then the copper conduits of the petrol tanks, located in the front engine astern, were cut and bent in such a way that the petrol flowed into the cabin of the 'Leif'. A primus stove was lit, placed on the floor, and the doors were closed. After that the last two men also boarded the boat, which was rowed ashore. They were all waiting for the 'big bang', but nothing, nothing at all happened. The members of the Resistance demanded to be taken on board of the 'Leif' again, but the crew refused. Presently the escape car for the Resistance people came and everybody left the site. The customs officers and the pilot had to walk across some muddy fields towards the town of Middelfart. Here the master of the 'Leif' had to board a German patrol vessel and was sailed to where the 'Leif' was grounded. Here a rowing boat was lowered into the water, and the master was told to row a German technician to the 'Leif', where nothing had happened in the meantime. The German technician said 'I know nothing about this' and then another German, a very big man, was rowed to the 'Leif'. This German demanded that the Danish would follow him on board, but the master refused. So the German man went aboard alone, with the Danish master waiting in the boat alongside the 'Leif'. The German inspected the customs cutter and at a certain moment he opened the doors to the cabin... The master first heard a big bang, then some smaller bangs, and finally another loud one: this last one was the German man landing in the water. The master tried to pull the German man out of the water, but that proved to be impossible. Instead, the master tied a rope around the German man and towed him back to safety on the German patrol boat.



England

'Vigilant'



The British Isles has 10,000 miles of coastline; this has always provided an enticing proposition for smugglers trying to unload their illegal cargoes on her shores.¹ The introduction of 'fore and aft' rigging, allowed smugglers to manoeuvre their craft more easily and an increase in this illicit trade took place. To try and combat this 'common economy' Customs introduced vessels to patrol and guard these coastlines in an effort to protect them from the smuggler.

One such vessel was the 'Vigilant', a name synonymous with the Revenue Service afloat. The name 'Vigilant' can be traced back over 200 years with the first vessel being sold out of service as early as 1774. This vessel was stationed at Harwich and patrolled the coasts of Suffolk, Essex and Kent and the Thames Estuary.

The most recent 'Vigilant', commissioned in June 2003, also patrols the South East of England. With a break from tradition, this vessel was built outside the UK, at the Damen Shipyards, Gorinchem. This is a £4.3 million Customs Cutter, whose crew is on 30 minute stand-by, work 24 hours a day, 7 days a week in all weathers, continuing the work of her predecessors. Recently HMCC Vigilant assisted in an operation to target smuggling by cargo, fishing and other vessels in Scottish waters. In five days in October 2003, over 220,000 cigarettes and 220 litres of spirits were seized.

Essentially the role of the UK Customs Cutter has not changed throughout its history.

Thomas Carlyle, a passenger on the 1842 Vigilant, aptly describes this:

*"The cutter Vigilant is a trim smart little ship made every way for sailing fast that she may catch smugglers and frighten them from work on these shores."*²

¹ BBC Homeground – Britain's Back Door: The Secret War page 1

² G. Smith, Kings Cutters The Revenue Service and the War against Smuggling [London 1983] page 122



Finland

The “ss Nordvaken”, later called “Merikotka”



The Nordvaken, later called Merikotka, was one of the oldest customs steamships built the 19th century. The customs steamships were built towards the end of the 1800s and also during the first years of the 1900s.

The Nordvaken-Merikotka has a colourful history. In addition to confiscations she was involved in, she participated in rescue operations and got a most special mission to carry the Bank of Finland's gold reserves to safety in Stockholm during the Civil War. In 1921 the Nordvaken was also commanded to bring back these gold reserves from Sweden, which turned out not to be that easy and the ship had to wait several days in Stockholm to get permission from the King.

During the Prohibition in Finland (1919-1932) the ship carried out about forty confiscations of liquor in 1930 alone. In 1932 the ship played a role in the evacuation of the passengers from the passenger ship Bore I, which had run aground. In the following year the British smuggling ship Relly tried to sink Nordvaken when she got hold of the liquor-smuggling boat Omar.

During World War I the Nordvaken served as the navy staff officers' ship and later on, after the war, she accommodated the navy staff leading the clearing operations. In 1959 the 'old lady' had served her time and was written off.

This ship was not the only customs steamship to be called Nordvaken. The first customs steamship had the same name. This ship was purchased from Sweden in 1845 and, unlike the Nordvaken-Merikotka, she was a peddle-steamer.

The Customs Flag

During the Russian era (1809-1917) the colours of the Finnish customs flag were the same as the white, blue and red in the Russian flag. However, the customs flag was different because it had the symbol of the caducci, which was unique for Finland. The caducci still remain the symbol of the Finnish Customs, although it has been somewhat modernized.





Germany

The Flags of the German Customs Coastguard Service



In 1865 the Prussian Customs Administration founded the so called "Königlich Preußisches Kreuzzollwesen" to fight smuggling along the shores of the Duchy of Schleswig and Holstein. Since then the German customs vessels sail under a special flag, flying astern, which serves as a national emblem. This was and still is essential for the identification of the revenue cutters.

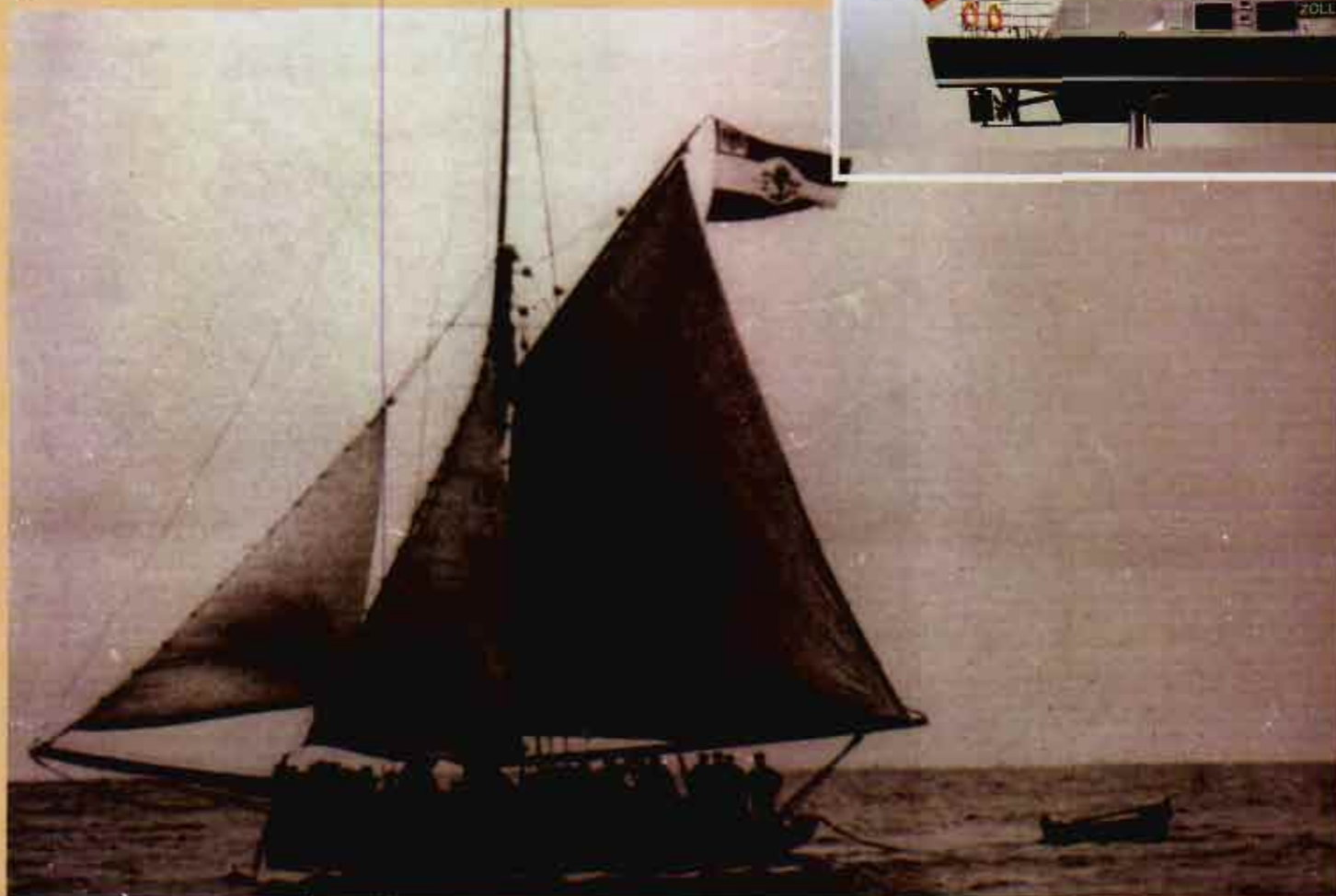
Until 1919 the customs vessels sailed under various flags, because at that time Germany was divided in many separate states, every one of them having its own flag. Photo 1 shows the Prussian revenue cutter 'Elisabeth' with the official Prussian customs cutter flag.

After the First World War the second German empire, the so called Weimar Republic, was founded. Since then all customs cutters had a uniform flag. From 1935 till 1945 a red flag with the insignias of the Nazis became the official flag.

During the short period after World War II that Germany was occupied (1945-1949), a number of different flags were introduced by the occupying powers. Since the foundation of the Federal Republic of Germany the customs cutters of the newly established German Customs Administration would sail under the flag.

Until 1990 customs cutters that were stationed in the Berlin area, were the only exception to this rule. Since Berlin had a special status, it also had its own emblem on its flag (photo 2).

1



2

Ireland

Interesting facts



In June 2004, a piece of history was made with the launch of RCC Suirbhéir — the first Irish Customs patrol vessel since the foundation of the State in 1923. During my research for material to compile a commemorative booklet for the launch, I discovered some interesting facts that show the importance of the past in the present.

In the early 1700s, the Irish Customs Service had many seagoing vessels operating against the Isle of Man smugglers. At the time, the Isle of Man was privately owned by the Duke of Athol, a member of the British aristocracy. It was also a large thorn in the sides of the Irish and British Customs Authorities. As the duties there were much less than those in the United Kingdom and Ireland, large quantities of goods from the European mainland were imported, warehoused and repackaged into smaller units on the island. These were mainly high-duty goods like rum, brandy, tea and silks, which were then shipped out through the Port of Peel and smuggled into Ireland, England and Scotland.

In 1765, the Duke of Athol reluctantly bowed to the pressure and sold the island to the British Crown for £70,000. The Revestment Act (1765), giving full sovereignty of the island to the United Kingdom, was passed immediately. In a very short time, the lucrative smugglers did not settle to become law-abiding citizens. They turned their attention the Channel Islands, from where they smuggled goods on the same routes.

Today when more off-shore island tax evasion schemes are discovered, it can be truly said that there is nothing new under the sun.





Luxembourg

Luxembourg customs: no customs ship, but a customs flag



One look at a map suffices to show that Luxembourg is not situated on the sea and that it has only two minor rivers at its borders: the 'Sure' and the 'Moselle'. This explains why the Luxembourg customs did not have a ship to control the borders. Such controls were done on foot or bicycle, and nowadays by car or motorcycle. This is all, really, that there is to say about the history of customs ships in Luxembourg. Instead, we will explain more about the Luxembourg customs flag.

Actually, Luxembourg customs owns two flags. If you compare these two flags, you may notice some similarities. Most importantly, both flags carry the Luxembourg national emblem: red, white and blue with two hands shaking each other. The oldest of the two flags dates back to 1935. Only a few details are known about its history. At present the flag is in a very poor shape. We are having it restored, however, and when the restoration is over, the flag will be exhibited in the customs museum.



The second flag is the 'new' flag and dates back to 1963. It replaces the old 1935 flag and is still used at official ceremonies organized by the Luxembourg customs administration. The story of this flag is a somewhat unusual. Although it had survived the Second World War in a secret place, the flag was already in a poor state at the beginning of the sixties. The customs administration therefore decided to create a new flag to replace the old one. On the 25th of January 1963, a committee was assigned to create a new flag. It was decided that the colours, motifs and images on the new flag should be the same as on the old flag.



The old flag was presumably paid with contributions by the customs personnel. The new flag was financed by making all customs officers, even those who were retired, pay an amount of approx. 1,25 €. Thus the total sum of 700 € was collected, which paid for the flag with accessories and an inauguration ceremony. It is for this reason that the flag carries the inscription 'the corps of the Luxembourg customs' (see photograph).



The flag was made entirely by hand by nuns in the still existing abbey of Carmel in the town of Luxembourg. The flag was finished and handed over to the administration on the 23rd of April 1963 and since that date it has been in use at different ceremonies like St. Matthew's day, the burial of a customs officer etc.



The Netherlands

Dutch customs flags



In the past customs officers used to indicate that they were planning to inspect a vessel by signalling or using special Dutch flags. A collection of these red, white and blue flags with the word *douane* (customs) in the white bar are preserved in the Tax & Customs Museum. Other Dutch flags with the words *Rhenus*, *Recherche* (Customs Investigating Division) and *Politie* (Police) have recently come to light during archive research and also appear to deserve a place in the museum.

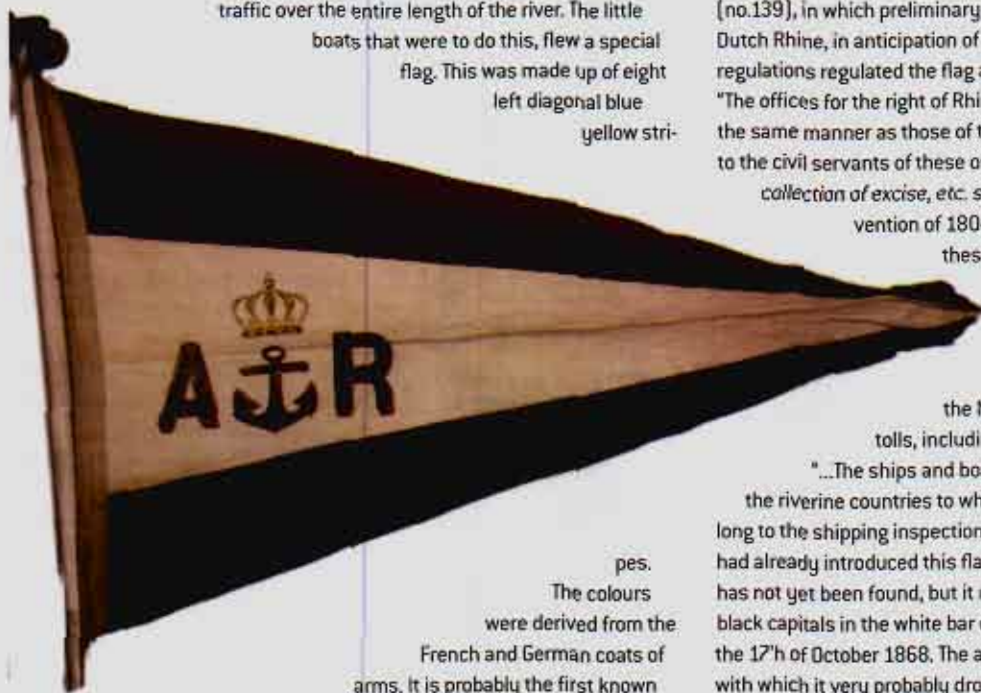
For a long time the Rhine was an inexhaustible source of income for the places the river flowed through. However, tolls were a thorn in the flesh for the skippers and merchants. They hindered free trade. By the end of the eighteenth century Napoleon's France had extended its boundaries up to the Rhine. This artery between Basel and Tolkamer (The Netherlands) formed the boundary between France and Germany. In 1804 the emperors of both countries reached an agreement that passage along the Rhine would from then on be free.

Both states were reciprocally permitted to check the shipping traffic over the entire length of the river. The little boats that were to do this, flew a special flag. This was made up of eight left diagonal blue-yellow stri-

Rhenus flag

The Rhine riverine states reserved the right to inspect vessels on the Rhine. Special boats, called revenue vessels, were to be used for this purpose. In article 23 of the Rhine Passage Regulations of the 24th of May 1815, which were an integral part of the Vienna Congress, it was determined that these vessels were to make themselves known by flying their country flag with the word 'Rhenus' on it, the Latin word for Rhine. The Central Commission met for the first time in Mainz on the 15th of August 1816. The start was difficult and that is why it took a long time before there was a Dutch Rhenus flag. One of the many problems that came to light in Mainz was that the Netherlands were not planning to scrap the tolls reintroduced at the end of 1813. Ten years later, on the 10th of September 1826, King William I partly dropped his protest to freeing up passage on the Rhine by providing stipulations in a royal decree regarding shipping on the Rhine. He decided that the Dutch Rhine (the Lek from Gorinchem to Krimpen on the Lek) be considered the same as the conventional Rhine. All tolls were scrapped at this section. On the 15th of March 1827 William I signed, in Brussels, Royal decree (no.139), in which preliminary regulations were determined for shipping on the Dutch Rhine, in anticipation of definitive regulations. Article 16 of the preliminary regulations regulated the flag and its use on the Dutch Rhine revenue vessels: "The offices for the right of Rhine passage on the Dutch Rhine will be furnished in the same manner as those of the conventional Rhine, instructions to be given to the civil servants of these offices with regard to the fulfilment of duties, the collection of excise, etc. shall also conform with the regulations of the convention of 1804 and the subsequent regulations derived from these. The vessels to be placed at these offices for the purposes stated at the 1804 convention, will, as a sign of their intention, fly the Dutch flag with the word Rhenus in the white section." With the signing of the Mainz Convention in 1831 the Netherlands gave up their last resistance to Rhine tolls, including those on the seaboard. Article 107 reads:

"...The ships and boats of the shipping inspection will fly the flag of the riverine countries to which they belong. However, to indicate that they belong to the shipping inspection, the word RHENUS will be added." The Netherlands had already introduced this flag four years previously. An illustration of this flag has not yet been found, but it may be assumed that the word Rhenus was in black capitals in the white bar of the flag. The Mainz convention was revised on the 17th of October 1868. The article about the special Rhenus flag was scrapped, with which it very probably dropped out of the picture. With the introduction of the 'General act regarding the levy import, export and transit rights and excise' on the 26th of August 1822 it was determined in article 195 that the Dutch state had the right to inspect vessels on the seaboard. A special investigating division or customs flag was not yet decided upon. In June 1828 the clearance vessel was in the Uithuizer Shallow without a flag. The Administrator of Income Tax, Import and Export Rights and Excise asked the Navy Minister for a flag for this vessel. The Navy Minister decided on the 27th of June "to present two Dutch flags, each five yards long and three yards wide, as well as two Dutch pennants 10 yards long, to the clearance vessel stationed in the Uithuizer Shallow, in the province of Groningen".



pes. The colours were derived from the French and German coats of arms. It is probably the first known customs flag in the Netherlands, because it

was in use when the Kingdom of Holland was conquered by the French Empire in 1810. It disappeared again in 1813 when the French withdrew. During the Vienna Congress in 1815 it was agreed that the passage along the Rhine would be free from the Swiss border, 'jusqu'à la mer', with which was meant into the North sea. The former Rhine riverine states (the Netherlands, France, Prussia, Baden, Bavaria, Hessen-Darmstadt and Nassau, but also Austria and Great Britain) agreed on the 24th of May 1815 in the 'Reglement spécial pour la navigation du Rhin' to create a Central Commission (Commission Centrale pour la Navigation du Rhin) that would draw up the regulations for free passage along the Rhine and would see to their enforcement.



Revenue vessel flag

In the Dutch East Indies the absence of a distinguishing flag for customs vessels became apparent in 1832. Lieutenant Governor J. Swartz of the revenue vessel stationed in Samarang had behaved 'inappropriately' towards the crew members of his Majesty's schooner *Pijlades*. The sources do not reveal exactly what happened, but most likely the crew of the *Pijlades* were unsure of the intentions of the Lieutenant Governor, who, in turn, found this unacceptable. Swartz was suspended for several weeks for his behaviour and on the 5th of September 1832 the Lieutenant Governor thought "that providing the revenue vessels and sloops with a distinguishing sign could be considered useful in all aspects." In consultation with the Dutch East Indies Council the Lieutenant Governor decided: "...to determine that the revenue vessels in his possession would fly the same banners or pennants, with the word "Recherche" (Customs Investigating Division) in clearly visible letters and that it would not be permitted to allow a pennant to fly from the vessels' sloops, but only at the stern the flag provided with the word 'Recherche'. The decision was made public in the Dutch Indies Law Gazette and in the *Javasche Courant*. An illustration of this flag has not yet been found. It is unknown which colour the letters were on this Dutch Indies 'Recherche flag'. It is also unknown when the flag disappeared from use.

Admiral's flag

Gradually the need for a distinguishing sign for the ambulant investigating division also grew in the Netherlands. In February 1845 the ambulant customs investigating division was divided into two districts. The first person to instigate a special distinguishing sign for the service was the Controlling Commodore in the Den Helder district, the later director Kraayenhoff. He had that flag made himself. On the 6th of July 1864 the Controlling Commodore wrote to the sub-offices: "I hereby inform the searching officers of the various clearance and revenue vessels in this department that I have adopted as identification sign a new banner, being entirely white, with a very small red section, (white) and blue on the mast and in the white. When the aforementioned searching officers approach any vessel with this banner, they shall simply salute with the Dutch flag at mast-head, showing their attentiveness. If only the black flag now in use is flying under this banner, they shall, upon noticing, immediately hoist the same national flag to mast-head and sail towards me whilst keeping this flag mast-head for as long as I am on board or in their vicinity; only when they cannot heave to or sail towards me, they will hoist a blue flag mast-head. This elongated, tapered admiral's flag has an anchor in the white bar with a Dutch Crown above it. Left of this emblem is the letter A; to the right an R. The two letters stand for *Ambulante Recherche* (Ambulant Customs Investigating Division). The Tax and Customs Museum has two of these pennants in its collection. They were flown by the customs vessel 'Zeemeeuw', the customs' flag ship stationed in Den Helder.

Customs sign

With the introduction of the admiral's flag it may have been clear to the crew of the customs vessel who was on board, but there was not yet a generally recognisable customs sign. That was only introduced on the 13th of April 1867 by decree of the Minister of Finance. Minister Schimmelpenninck then determined: 'that the sign for vessels of the Ambulant Customs Investigating Division on water, whereupon captains and commanders of ships and steamboats must take in sail, heave to or stop, was in the display of a red flag under a Dutch split pennant;

to which immediate compliance must be given to allow the import, export rights and excise officers to carry out the required search". In 1879 the Minister of Finance informed his colleague Navy Minister that this sign was also in use with the fishery police in the Schelde and Zeeland Waterways, where the Domain Division of the Minister of Finance had jurisdiction. In 1867 no consultation had taken place between the Ministers of Finance and Navy regarding the Customs signs. However, of old the Navy had been the body regulating the use of flags on the water. Based on advice from the Navy Minister a Royal Decree on the 18th of October 1897 determined that a Dutch warship should distinguish itself from all other vessels sailing under a Dutch flag by flying a Dutch split pennant. From then on, ships of the ambulant investigating division and the fishery police in Zeeland could be mistaken for war ships when they used the split pennant.

Customs flag

The Ministry of Finance had been confronted with a *fait accompli* due to the Dutch split pennant being 'pinched' by the Navy. The customs signal had to be changed. On the 12th of January 1898 the Minister of Finance suggested to his colleague at the Navy to replace the Dutch split pennant with "a Dutch flag, in the white bar provided with the black letters I.A. (Invoerrecht en Accijnzen = Import duty and excise) or the black letters V.P.Z.S. (Visscherij Politie Zeeuwsche Stroomen = Fishery Police Zeeland Waterways), while the signal for heaving to etc., the red flag, which is presently hoisted under the pennant, could possibly continue to exist." The Navy Minister was quite willing to institute a special flag for the ambulant investigating division and the fishery police. He did not agree, however, with the use of the abbreviations, "because the meaning is not immediately obvious, particularly not towards vessels of foreign nationality." He suggested to introduce a Dutch flag with the word 'Douane' (customs) on it. "This term is familiar to all nations and in different documents on international law the expression 'douanekruiser' [customs cruiser] is used repeatedly when the right to inspection as a result of tax matters is discussed. If vessels resort under your Department that only serve as water police, then the word douane could be replaced by politie (police)." The Navy recommended Finance to use the international 'W' sign to instruct a ship to heave to to enable inspection. Two special signal flags hoisted above each other that indicated "haul against or heave to. Stop immediately." The I-sign consisted of a square flag with three equally high bars of blue, white and blue. The sign W consisted of three stacked squares. The square in the middle of this sign flag was red, the middle white and the outside square blue. On the 4th of February 1898 the Minister of Finance informed his Navy colleague that he agreed with the proposals for the customs and police flag and the customs sign. "The sign for heaving to for the fishery police vessels on the Zeeland Waterways is the hoisting of a white flag to mast-head", thus wrote the Minister of Finance. In the decree that came into force on the 1st of May 1898 it said: "The distinguishing mark for vessels of the ambulant water investigating division will from now consist of the Dutch flag, provided with the word Douane in the white bar in clear black capitals". In 1902 a new International Signal Book came into force. In this book the sign upon which captains of sailing ships and steam vessels had to take in sail, heave to or stop was changed to the letter combination M.F., hoisted above each other. This had no consequences for the red-white-blue customs and police flag. These remained as they were. The customs flag was not used instead of the Dutch flag. The Dutch flag always fluttered from the stern and still does. The customs flag was always flown mast-

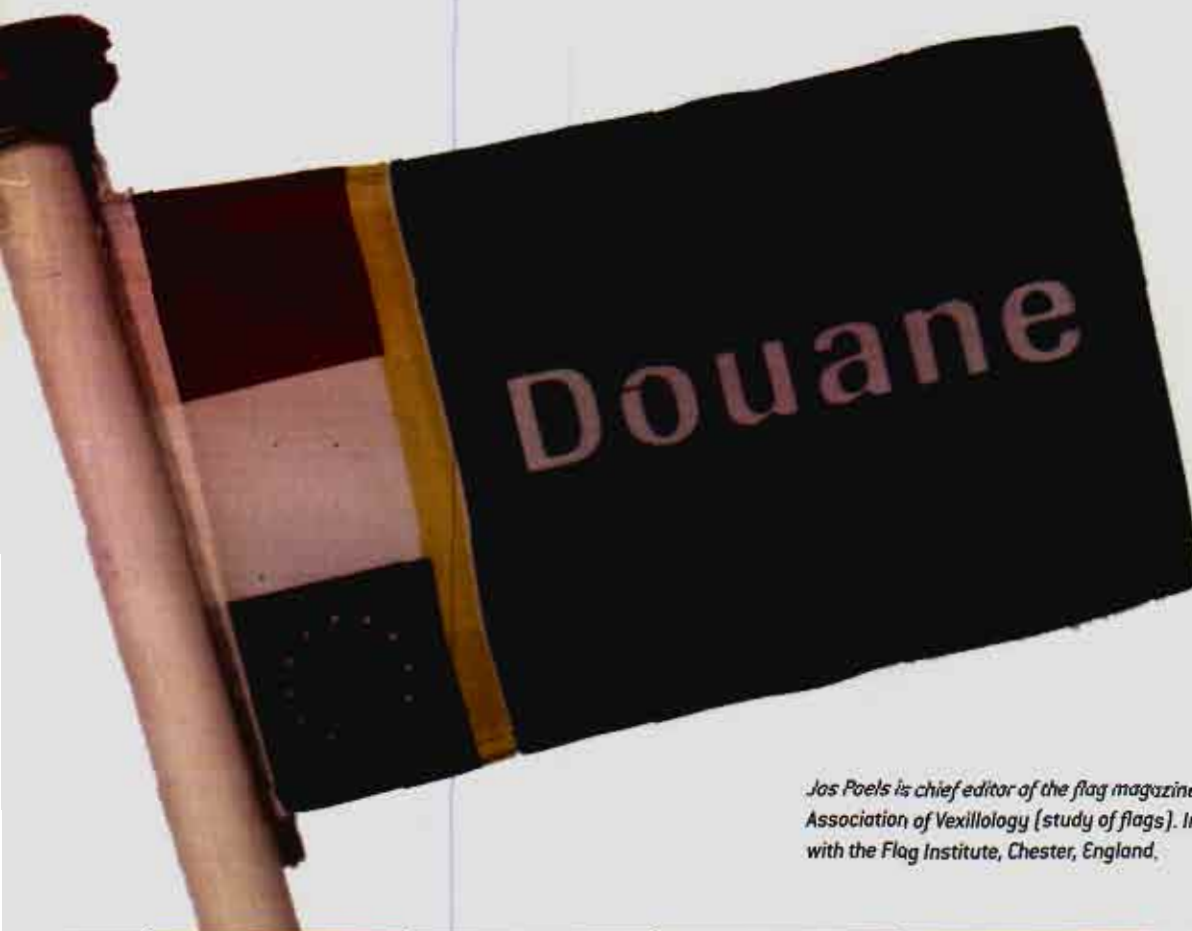


head, as can be seen on the photographs. The museum's founder, Prof. Dr. J. van der Poel, sailed a customs boat and wrote in the book *De Nederlandse Belastingdienst door de eeuwen heen* (The Dutch Tax Administration through the ages), which was published in 1958, "It should be noted first of all that the ambulant investigating division is still military in its showing of the flag. Each vessel has a flag with the word *douane* on the white bar, a sign to make clear to ships that the division wishes to search that they should stop, heave to or reduce speed. But this flag is also intended for greeting other customs vessels, and the person who knows there is a more highly placed official present on the other ship salutes first. I have even had to hear semi-seriously from my Director-General, who sailed towards the 'Zeehond' with the 'Albatros', that my ship had not done this fast enough! A captain of the ambulant investigating division who knows, for instance, that his inspector (formerly checker commander) is coming towards him on another vessel should also provide a certain amount of "accolade." After the Second World War the special customs flag gradually became less commonly used. The radio took over the signal flags work. The customs flag was replaced by a blue pennant with the word *douane* on it.

Present customs flag

In March 1991 the customs department was equipped with an entirely new flag. The red-white-blue flag was an official Dutch flag, but the Customs Tax Department's flag was no more than a corporate flag. It was part of the Ministry of Finance's new corporate identity, which was introduced at the time. The flag was designed by Edo van Dijk of the BRS Premsele Vonk design agency. He had been assigned to design a flag expressing the fact that the customs department had relationships with the Tax Department, the Netherlands and Europe. The colours of the Dutch flag can be seen at the pole side of the flag. The blue bar contains the stars of the European flag. The part of the flag that blows out is green, the colour of the customs' uniforms, with the word *Douane* in it. The 'Dutch' flag and the green field in the customs flag are separated by a narrow yellow strip. This line is the Tax Department's symbol. It attempts to make as fair as possible a division between that part of the income that Dutch people are allowed to use for their own purposes and that part the state may dispose of. Contrary to the use of the earlier customs flags, the modern customs flag is also used on land. In March 1991 the flag was hoisted for the first time in front of the tax office in Maastricht, head office of the Heerlen customs district.

Jos Poels



Jos Poels is chief editor of the flag magazine Vexilla Nostra from the Dutch Association of Vexillology (study of flags). In addition, he was associated with the Flag Institute, Chester, England.

Norway

The Norwegian Customs Flag



The Norwegian Customs Flag was taken into use in 1899 and has not changed since then, except for one minor alteration, due to a new spelling of the word Toll (Customs).

Norway has had its Customs Flag since 1778, when it was still under the Danish King. The Customs Coast Guard was ordered by law to have the customs flag on its vessels as a sign that the vessel was carrying the King's servicemen. The flag should be the Danish 'Danebrog' (the Royal Danish Flag) with a green circle of oakleaves in the middle and the inscription 'Kongelig Told-Flag' ('Royal Customs Flag'). Denmark didn't get its own Customs Flag until 2 years later.

In Norway this flag was used until the separation from Denmark in 1814. After the joint kingdom of Sweden and Norway was established in 1815, the Union Flag of Sweden and Norway was used as a Customs Flag (fig.2). This caused some discussion amongst Norwegians, who would rather see their own flag being used. The discussion continued until Parliament decided in 1842 to use the Norwegian Flag (the Royal Split Flag, fig. 4). Political reasons and the union with Sweden forced Parliament to make some changes in the flag two years later: the Union Symbol had to be put in the upper left corner of the flag (fig. 5).

On December 10, 1898, a law was passed in Parliament which made the flag of 1842 the official flag again. That flag should be used on all customs houses and ships. This very same flag is still used today, be it with the minor change that the word Told has been replaced with the word Toll (Customs).

Jon Agust Eggertsson



1778-1814



1842-1844



1815-1824



1844-1899



1824-1842



1899-og senere modeller.

Sweden

Big Ships To Keep Smuggling Under Control



A special chapter in the history of the Swedish Coast Guard deals with the deep-water patrolling in the Baltic Sea during the interbellum, which began in order to keep under control the smuggling of alcohol from the Baltic states. It started during the summer of 1926 and ended at the outbreak of World War II in 1939. Several of the vessels then employed by the Swedish Customs Service - to which the Coast Guard belonged in those days - were hired, occasionally including the crew.

In order to patrol the southern waters of the Baltic the Swedish Customs hired the steam-powered vessel *Brage* from a Swedish engineer in the summer of 1926. During the autumn of 1927 and the spring of 1928 the Coast Guard could borrow the patrol vessel *Vikingen* from the Finnish Customs Service, which was duly returned when the Coast Guard patrol vessel *Triton*, previously named *Vigilant*, was purchased from H.M. Customs & Excise in Britain. In the autumn of 1931 the Swedish Government put two torpedo boats from the Swedish Navy at the disposal of the Swedish Customs. Further hiring of Swedish-owned vessels took place in the middle of the 1930s.

The state-owned marine exploration vessel, the *Skagerack*, was transferred to the Customs in 1935 and re-christened *Poseidon*. The following year the fishery inspection vessel *Odin* was purchased from the state of Iceland. The *Triton*, the *Poseidon* and the *Odin* were transferred to the Swedish Navy at the outbreak of the war and sold after the war. As the political developments in eastern Europe no longer allowed any uncontrolled shipment from Baltic ports, big patrol vessels were no longer needed to control smuggling in the Baltic. In the 1990s, after the fall of the Soviet system, conditions have changed again, but now the Coast Guard is no longer part of the Swedish Customs Service.

The iced-up Poseidon arriving in port after chasing smugglers in wintry waters 1936.
Photo: the Customs Museum, Stockholm.





Taiwan

A Remarkable Customs Scout: The preventive ship 'Ho-Hsing'



Built by a local Taiwanese shipbuilding company during 1990-1992, the customs scout 'Ho-Hsing' was named after a former Director General of Taiwanese customs: Mr. De-Ho Jan.

This ship is 82 meters in length and 11.5 meters in width, with a maximum draught of 4 meters and a displacement of 1,800 tons. It has two sets of diesel engines, which can generate a total power of 15,000 hp. Besides, it is equipped with four self-navigating boats with radar, GPS and VHF radio telephone.

The 'Ho-Hsing' was launched in November 1992 and it made a remarkable début only a month later, in the Straits of Taiwan in December 1992, when it success-

fully intercepted 10,215 cartons of cigarettes valued at US\$ 5,714,000 and thus put an end to an unprecedented high profile cigarette smuggling case.

However, the scout was transferred to the Coastal Patrol Directorate General on January 31, 2000, as part of a reorganization of the government. During the eight years that the 'Ho-Hsing' belonged to the Customs Service, it arrested more than one hundred smuggling cases, including a number of cases of people-smuggling. Even now the 'Ho-Hsing' still is one of the major scouts fighting illegal activities around Taiwan.

Dear IACM members: We are proud of this ship called 'Ho-Hsing' and we would like to share with you what is perhaps the best ship in the world: Friend-ship.





Washington DC

The DEA Museum in Washington DC



There seems to be no customs museum of the European kind in the American capitol. There is, however, a museum on the campaign against illegal drugs, both past and present. The museum is housed in the enormous building in Pentagon city, where the headquarters of the DEA are located. When visiting Washington DC at the beginning of December 2004, I took the opportunity to visit this rather modest museum, with a floor space of roughly 250 square meters.

The abbreviation DEA stands for Drug Enforcement Administration, which is part of the Department of Justice. The DEA Museum opened in 1999 and offers a permanent exhibition called *Illegal Drugs in America: A Modern History*. The illegal import of drugs to the United States began during the Opium Wars in the middle of the 19th century. The exhibition starts from there and follows the developments up to campaigns against drugs nowadays. The fight against the smuggling of drugs is only part of the story, as are the actions against the peddling of narcotics inside the country, as well as economic crime related the drugs racket. Implements used by drug addicts, photographs of different kinds of drugs, unmasked criminals, as well as dramatic incidents, lend a vivid aspect to the exhibition. Information is also given about DEA measures against the narcotics racket, about DEA as a well-functioning organization, its agents and their personal equipment, such as arms and protective clothing, their means of transportation and laboratories with special equipment. Some items in the museum were familiar from European customs museums. I can recommend a visit to the museum, although the security measures you are subjected to when

entering the building are excessive and may felt to be irksome. The museum is open from Tuesday to Friday, 10am to 4pm. There is a note on the museum in the leaflets on the Washington museums that is available in most hotels. The entry is free of charge.

*Jan Berggren,
Head of the Swedish Customs Museum,
Stockholm*





Address by Paddy Ryan, President of the IACM

Ladies and Gentlemen

Perhaps, the main advantage of IACM is the vast pool of knowledge it contains about the ways our colleagues of yesteryear carried out their work of collecting revenue for the State. Although most of the member countries spoke different languages and were often at war with each other, yet there were great similarities between their methods.

I recall writing that an excise duty on dogs, by way of a special licence, was the first new tax imposed in Ireland after independence. During the 12th Conference and General Assembly of IACM in Rotterdam, I noticed in the Netherlands Tax & Customs Museum that dog tax had been introduced in that country some years earlier than Ireland. While this is a minor facet of revenue collection, there are countless fascinating examples that would provide an interesting study. But it is only from carefully preserving our past that future generations can learn.

Our 12th Annual Conference and General Assembly made some important decisions about increasing membership of IACM. Among the new working parties formed was one charged with the task of actively exploring the ways and means of increasing membership. The report of that working party will be presented at our next conference, where decisions will be made about follow-up action.

At this year's conference, we wished many happy years of well-earned retirement to Holger Munchaus Petersen, who not only established the Customs/Tax Museum in his native Denmark, but was also a founding father of IACM. However, we hope to see Holger at the next conference and General Assembly as he is still actively involved in a project for IACM. We also bade farewell to Klaus Bente (Hamburg) who has also contributed enormously to the growth and success of IACM. On the other hand, we welcome some new faces to IACM. These include Frans Fox, the new Director of the Netherlands Tax & Customs Museum, who did a marvellous job of hosting the conference and actively engaging in the business of IACM.

On behalf of the members of IACM, I offer our sincere thanks to Frans Fox, Geert Nieman, Wim van Es and the other hardworking officials of the Netherlands Tax & Customs Museum who ensured that our conference ran smoothly and that our stay was pleasant among them. I also thank the important dignitaries of the Netherlands Museum Board and the Revenue Administration who took the time out of their busy schedules to offer support and encouragement for the work of IACM. I would point out that more details of IACM are available on our new brochure which may be obtained from any member museums or IACM delegates. The main work of this attractive brochure was carried out by Jean-Pierre Reuter (Luxembourg) in another example of the co-operative spirit that is the hallmark of IACM.

Paddy Ryan

Conference

IACM conference Rotterdam 2004

All conference activities that were organized in addition to the official program, were also inspired by this year's conference theme: 'Customs in Maritime Rotterdam'.

Wednesday 29th September

After gathering in the Tax & Customs Museum for drinks, talks and buffet in the museum restaurant the evening program included a visit to the permanent and temporary exhibitions, museum-depot, library and Smuggling Adventure Trip. The former director of the Tax & Customs Museum mrs. Loes A. Peepkorn-van Donselaar guided the IACM members through her farewell exhibition.

Thursday 30th September

The afternoon program of the conference included a visit to the Maritime Museum Prins Hendrik in Rotterdam for a lecture on 'Maritime and Customs History of the Rotterdam harbour' by mr. Wouter Heijveld, curator of the Maritime Museum and Geert Nieman, curator of the Tax & Customs Museum. This presentation showed what the growth of the Rotterdam town and harbour has meant for the Dutch Customs Organisation. Similarities and shared interests were evident. This duo-presentation was followed by a guided tour through the exhibitions and the restauration department of the Maritime museum.



The windmills at Kinderdijk



Friday 1st October

After the official closure of the 12th IACM conference - with a lunch at the 32th floor of the World Port Centre - an optional afternoon program was offered to the IACM members and their partners.

An excursion to the Damen Shipyards in Gorinchem was made by coach. At these shipyards all customs ships of the Dutch Customs of the last decade have been built. And also two high speed crafts for England's HM's Customs. This excursion included a presentation of high speed vessels by mr. M. Wiesenekker of the Product Group High Speed and Naval Craft and a guided tour on the wharf and in the assembling halls where the hulls are fitted and rigged.

On the way back the IACM members were treated with a short visit to a site of UNESCO's World Heritage List: the famous Dutch windmills at Kinderdijk.



Memberlist and Guestlist

of the 12th IACM conference

29-30th of September and 1th of October 2004,

Rotterdam, The Netherlands

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Preview exhibitions

IACM Museums for 2005

HM Customs & Excise Museum, Liverpool, England

HM Customs & Excise National Museum in Liverpool is in process of a major redevelopment, opening in 2 phases. The first phase is due to open to the public in 2006. The museum is moving its present location on the ground floor to the basement of Merseyside Maritime Museum. It can be found on Albert Dock, which used to be used for abandoned warehouse – an ideal location for a Customs & Excise Museum. Funding has been confirmed.

It is proposed that the Museum will be divided into 3 themes, while combining the past with present.
Smuggling and Protecting Society
Customs & Excise and Me
People and Places

German Customs Museum, Hamburg, Germany.

The German Customs Museum will have a special new concept of presentation. The exhibition is called "Fake" and is on display in the museum until 2006.

The Tax and Customs Museum, Rotterdam, The Netherlands

On display will be 2 exhibitions: from 25th of February till 3th of October, Tax on Soap, the history of soap from 1584 till 1980: the story on soapmaking, workers, excise laws, smuggling, cleaning, ironing and so on.

From 17th of November 2005 till 26th of March 2006 there will be an exhibition on Bicycle Tax.



"Fake"





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“Customs in Maritime Rotterdam”