

of April 1, 2004

**on the Customs Administration of the Czech Republic**

The Parliament has passed the following Act of the Czech Republic:

Section 1

**The Customs Administration of the Czech Republic**

(1) The General Directorate of Customs shall be established with its seat in Prague for the sphere of customs affairs with national territorial competence; it shall be subordinate to the Ministry of Finance.

(2) The customs directorates and customs offices shall be further administrative authorities for the sphere of customs affairs.

(3) The territorial competence of the customs directorates established pursuant to the former regulations is defined in Annex No. 1.

(4) The territorial competence of the customs offices established pursuant to the former regulations is defined in Annex No. 2.

(5) New customs offices shall be established; their names and territorial competence are listed in Annex No. 3.

(6) Customs offices established pursuant to the former regulations, as listed in Annex No. 4, shall be abolished.

(7) The General Directorate of Customs, customs directorates and customs offices shall constitute the Customs Administration of the Czech Republic (hereinafter the “customs administration”) as a system of customs authorities. The customs administration shall be a security corps. The general director of the General Directorate of Customs, appointed pursuant to Section 3 (1) (hereinafter the “general director”), shall stand at the head of the customs administration.

(8) The general director shall be authorized to perform legal acts on behalf of the State in the customs administration in all property-law and labour-law matters; however, for certain legal acts he may authorize in writing the persons set forth in the third sentence of paragraph 9 to act on behalf of the State. The general director shall approve the organizational rules of the customs administration, through which he shall also establish branches of the customs offices to provide for the performance of some activities set forth in Section 5 (3) and (4).

(9) The tasks of the customs administration shall be performed by customs officers, who shall be natural persons performing service in the customs administration pursuant to the law on service relations of members of the security corps.<sup>1)</sup> The tasks of the customs administration shall further be performed by civilian employees who, for purposes in the

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<sup>1)</sup> Act No. 13/1993 Coll., the Customs Act, as amended.

Act No. 186/1992 Coll., on the service relationship of the members of the Police of the Czech Republic, as amended.

Act No. 361/2003 Coll., on the service relationship of the members of the security corps, as amended by Act No. 186/2004 Coll.

sphere of customs affairs, shall be natural persons performing service in the customs administration in a service relationship pursuant to the Service Act,<sup>2)</sup> or in an employment relationship. Customs officers directing the performance of service of other customs officers, senior officers<sup>3)</sup> and senior employees<sup>4)</sup> may perform, on behalf of the State, property-law acts and labour-law acts only on the basis of written authorization from the general director.

## Section 2

### Definition of Basic Terms

For the purposes of this Act:

- a) customs affairs means the tasks of the customs authorities pursuant to this Act and the special regulations,<sup>5)</sup> including performance of tasks in the administration of taxes and fees (hereinafter “taxes”) pursuant to the special regulations<sup>6)</sup> and in the administration of customs duties.
- b) control work means fulfilling the tasks of the customs authorities in the area of control for the needs of some other customs authority or for the needs of an authority of the public administration, if so stipulated by a special regulation,<sup>7)</sup>
- c) assistance work means support provided by a customs office to some other customs authority or territorial financial authority, on the basis of a request therefrom and to the degree required for performing their tasks, in the form of provision of information and documents, presenting persons for proceedings pursuant to the special regulations,<sup>8)</sup> with the exception of soldiers in active service and members of the armed corps, providing for the protection of persons and property and providing for maintenance of public order in rooms or areas intended for use by these bodies,
- d) payment of monetary fulfilment means the collection and exacting of monetary fulfilments that arose without the issuing of an administrative act by operation of law or that were imposed by some other administrative authorities within proceedings pursuant to the Code of Administrative Procedure, and that constitute an income for the state budget, state funds or budgets of the territorial self-governing units,
- e) risk analysis means systematic utilization of the available information for the purpose of determining whether, in what way and with what consequences, the customs regulations are and could be violated, meaning the laws and other legal regulations, including the legislation of the European Communities, stipulating the competence of the customs authorities (hereinafter the “customs regulations”).

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<sup>2)</sup> Act No. 218/2002 Coll., on service of public servants in administrative authorities and on remuneration of such servants and other employees in administrative authorities (the Service Act), as amended.

<sup>3)</sup> Section 9 of Act No. 218/2002 Coll.

<sup>4)</sup> Section 9 (3) of the Labour Code.

<sup>5)</sup> For example, Act No. 13/1993 Coll., as amended, Act No. 62/2000 Col., on some measures in the export or import of products and on licensing procedures and on amendment of some laws.

<sup>6)</sup> For example, Act No. 353/2003 Coll., on excise duties. Section 2 (2) (1) of Act No. 588/1992 Coll., on value added tax, as amended by Act No.258/1994 Coll. and Act No. 208/1997 Coll., Act No. 368/1992 Coll., on administrative fees, as amended.

<sup>7)</sup> For example, Act No. 13/1993 Coll., as amended, Act No. 21/1997 Coll., on the control of exports and imports of goods and technology subject to control procedures, as amended by Act No. 204/2002 Coll.

<sup>8)</sup> For example, Act No. 337/1992 Coll., on administration of taxes and fees, as amended.

- f) trade within the Communities means trade in goods between the Czech Republic and some other member state of the European Union under the conditions stipulated by the special regulation.<sup>9)</sup>

## **Organization and Competence of Customs Authorities**

### **Section 3**

#### **General Directorate of Customs**

(1) The General Directorate of Customs shall be headed by the general director, who must be a customs officer. The Minister of Finance (hereinafter the “Minister”) shall appoint the general director to this service position, shall direct him and shall recall him from this service position. The deputy general director shall act as deputy for the deputy general director. Only a customs officer may become the deputy general director. The Minister shall appoint the deputy general director to this service position and shall recall him on the basis of a proposal by the general director.

(2) The General Directorate of Customs shall be an accounting unit.<sup>10)</sup> The incomes and expenditures of the General Directorate of Customs shall be included in the budgetary chapter of the Ministry of Finance.<sup>11)</sup>

(3) The General Directorate of Customs shall be an authorized customs authority that, in matters specified by the legal regulation providing for criminal proceedings,<sup>12)</sup> shall act in the position of a police authority (hereinafter the “authorized customs authority”), in cases of national or international importance.

(4) The General Directorate of Customs shall

- a) participate in the preparation of draft legal regulations in the area of customs affairs,
- b) direct the customs directorates,
- c) also methodically direct the customs offices in the area of performance of supervision and control,<sup>13)</sup> customs evaluation, securing customs debts, customs policy, tariff assignment of goods and the integrated tariff, administration of customs duties and taxes, searching for goods escaping or withdrawn from the supervision of the customs authorities, administrative punishment, ex-post control, risk analysis, international cooperation, trade within the Communities, provision for control or assistance work and payment of monetary fulfilments,
- d) decide which matters in the area of customs affairs are cases of national or international importance,
- e) decide on establishment of a free zone or free warehouse,

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<sup>9)</sup> Council Regulation (EEC) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States, as amended.

<sup>10)</sup> Section 3 (3) of Act No. 219/2000 Coll., on the property of the Czech Republic and acts thereof in legal relations

<sup>11)</sup> Section 3 (g) and Section 10 of Act No. 218/2000 Coll., on budgetary rules and on amendment to some related acts (budgetary rules), as amended by Act No. 320/2002 Coll.

<sup>12)</sup> Section 12 (2) of Act No. 141/1961 Coll., on criminal court proceedings (Code of Criminal Procedure), as amended by Act No. 265/2001 Coll.

<sup>13)</sup> Art. 4/13 and 4/14 of Council Regulation (EEC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

- f) provide for collection and processing of data on goods that have been assigned customs-approved treatment<sup>14)</sup> and on selected manufacturers, who have incurred tax obligations for excise duties, and on trade within the Communities
- g) keep central records on controlled goods,<sup>15)</sup> unless a special regulation stipulates otherwise,<sup>16)</sup> further records and statistics required for performing the tasks of the customs administration, including records and statistics required for providing for transfer of customs duties and taxes, and shall administer other information systems required for performing their tasks,
- h) act in the position of the central analytical unit for the purposes of risk analysis,
- i) hold, store and use hazardous substances and things for the purpose of teaching, training, testing and expert activities, unless stipulated otherwise by a special regulation.<sup>17)</sup> Hazardous substances and things mean especially explosives, explosive objects, narcotic and psychotropic substances, precursors and auxiliary substances, counterfeit money, stamps and securities (hereinafter “hazardous substances and things”),
- j) provide for laboratory tests and analyses of samples of goods for customs and tax purposes,
- k) deliver written documents and notice of decisions of the customs authorities of other states, if so stipulated by an international agreement which is part of the legal order (hereinafter “international agreement”), and, on the basis of international agreements, shall cooperate with the customs authorities of other countries and with international organizations in the area of customs affairs and in other matters,
- l) provide for special education in the area of customs affairs for the needs of the customs authorities,
- m) create conditions for providing for internal preventative health care for customs officers and civilian employees in the customs administration.

(5) The General Directorate of Customs shall further

- a) make decisions on granting permits to be a guarantor and issue customs documents and documents on guarantee pursuant to international agreements,<sup>18)</sup>
- b) make decisions on individual securing of a customs debt by a guarantee with the use of a guarantee document,
- c) administer taxes in the extent and manner stipulated by the legal regulation on administration of taxes,<sup>19)</sup>
- d) administer customs duties in the extent and manner stipulated by the legal regulation on administration of taxes,<sup>19)</sup> unless the special regulation<sup>20)</sup> stipulates otherwise, and shall transfer customs duties pursuant to the legislation of the European Communities,

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<sup>14)</sup> Art. 4/15 of Council Regulation (EEC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

<sup>15)</sup> Act No. 21/1997 Coll., as amended by Act No. 204/1992 Coll.

<sup>16)</sup> Act No. 18/1997 Coll., on peaceful use of nuclear energy and ionizing radiation (the Atomic Act) and amending and supplementing some laws, as amended.

<sup>17)</sup> Act No. 167/1998 Coll., on narcotic substances, as amended.

<sup>18)</sup> For example, Decree No. 144/1982 Coll., on the Customs Convention on International Transport of Goods on the Basis of TIR Carnets (TIR Convention), Decree No. 89/1963 Coll., on the Customs Convention on E.C.S. Carnets for Commercial Samples and on the Customs Convention on A.T.A. Carnet for the import customs list of goods.

<sup>19)</sup> Act No. 337/1992 Coll., as amended.

- e) review decisions issued by customs directorates pursuant to the special regulations,<sup>21)</sup>
- f) fulfil other tasks if so stipulated by the special regulations.

(6) In cases of national or international importance, the General Directorate of Customs shall

- a) direct the customs offices,
- b) act in the position of a national coordination unit for mutual assistance and cooperation with the state authorities of other states and international organizations in customs matters,
- c) in the framework of compliance with international agreements and in the manner stipulated by the special regulation,<sup>22)</sup> perform supervision of persons, in relation to whom there are serious reasons for suspecting that they have violated the customs regulations of another party to the agreement, and of means of transport and containers, in relation to which there are serious reasons for suspecting that they were, are or could be used contrary to the customs regulations of another party to the agreement, perform supervision of the movement of goods, of which it is known that they could cause substantial violation of the customs regulations of another party to the agreement, and of a place of which it is known that it is connected with violation of the customs regulations of another party to the agreement,
- d) on the basis of an agreement with the customs authorities of another country, adopt the necessary measures to ensure that, with the awareness and under the control of the customs authorities, illegal or suspicious consignments of goods, for example, with narcotic or psychotropic substances, precursors, auxiliary substances or substances replacing them, reach the place of destination in undisturbed form or completely or partly substituted, and perform further tasks following from international agreements on cooperation and assistance in customs matters with the customs authorities of countries that are parties to the agreement and international organizations, and based on other international agreements,
- e) search for goods escaping or withdrawn from the supervision of the customs authorities and arrest the persons who withdrew the goods from this supervision<sup>13)</sup> or participated in such withdrawal, or obtained these goods,
- f) in cases of illegal import or export of goods, perform tasks that belong to the customs directorates or customs offices pursuant to this Act or the special regulations,
- g) perform criminological – technical investigations, criminological analyses and analyses for the needs of the customs administration,

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<sup>20)</sup> Act No. 13/1993 Coll., as amended.

Council Regulation (EEC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

Council Regulation (EEC) No. 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

<sup>21)</sup> For example, Sections 53 to 70 of Act No. 71/1967 Coll., on administrative proceedings (the Code of Administrative Procedure), as amended by Act No. 309/2002 Coll., Sections 48 to 56a of Act No. 337/1992 Coll., as amended by Act No. 35/1993 Coll., Act No. 255/1994 Coll. and Act No. 323/1996 Coll.

<sup>22)</sup> Sections 33b to 37d of Act No. 13/1993 Coll., as amended by Act No. 113/1997 Coll., Act No. 265/2001 Coll. and Act No. 1/2002 Coll.

h) collect, process and provide to persons, authorized pursuant to the special regulation<sup>23)</sup>, information required for preventing, detecting and prosecuting violation of the customs regulations and adopt further related necessary measures.

(7) Pursuant to the special regulations,<sup>21)</sup> the Ministry of Finance shall review decisions issued by the General Directorate of Customs in administrative proceedings.

#### Section 4

### **Customs Directorate**

(1) The customs directorate shall be headed by the director of the customs directorate, who must be a customs officer. The general director shall appoint the director of the customs directorate to this service position, shall direct him and shall recall him from this service position. The deputy director of the customs directorate shall act as deputy for the director of the customs directorate. Only a customs officer may become the deputy director of the customs directorate. The general director shall appoint the deputy director of the customs directorate to this service position and shall recall him.

(2) The customs directorate shall have the position of an internal organizational unit of the General Directorate of Customs in matters related to management of monetary means and other state property.

(3) In matters not involving cases of national or international importance, a customs directorate shall be an authorized customs authority.

(4) The customs directorate

- a) shall direct the customs offices within its jurisdiction, with the exception of cases in which they are directed by the General Directorate of Customs,
- b) for reasons of expediency, economy and effectiveness of administrative proceedings, it may authorize a customs office other than that which is locally competent within its jurisdiction to perform acts, or may carry out these acts itself,
- c) for reasons of economy and speed, it may make a decision that a customs office perform tasks set forth in Section 5 (3) (a) and in Section 5 (4) (e), (i), (j), (k), (l) and (p) even outside of its specified territorial competence, or may carry out these acts itself,
- d) shall coordinate the performance of control and assistance activities, whose performance lies within the substantive competence of the customs offices within its jurisdiction,
- e) within its jurisdiction, shall provide for laboratory tests and analyses of samples of goods for customs and tax purposes,
- f) shall keep records and statistics and administer further information systems necessary for performing its tasks,
- g) shall cooperate with the customs authorities of other countries in the area of customs affairs.

(5) The customs directorate shall further

- a) on the basis of a request, provide binding information on the origin of goods<sup>24)</sup> and shall cancel this binding information if it was issued on the basis of inaccurate, incomplete or untrue facts,

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<sup>23)</sup> For example, the Code of Criminal Procedure.

- b) issue standpoints on persons who intend to operate international transport of goods on the basis of a TIR carnet and make decisions on exclusion of persons from this system if so stipulated by an international agreement,
- c) make decisions on a permit to be a guarantor for global securing of a customs debt, on granting of permission not to secure a customs debt in the transit procedure and on withdrawal and prolonging of the validity of these permits,
- d) perform subsequent control for release of goods<sup>25)</sup> and risk analysis for its own needs and for the needs of customs offices within its jurisdiction,
- e) make a decision on the basis of a request on a permit to certify an invoice or other commercial document of the origin of goods,
- f) administer customs duties in the extent and manner stipulated by the legal regulation on administration of taxes,<sup>19)</sup> unless a special regulation<sup>20)</sup> stipulates otherwise,
- g) administer taxes in the extent and manner stipulated by the legal regulation on administration of taxes,<sup>19)</sup>
- h) examine decisions issued by the customs offices within its jurisdiction pursuant to the special regulations.<sup>21)</sup>

(6) The customs directorate shall further

- a) search for goods escaping or withdrawn from the supervision of the customs authorities and arrest the persons who withdrew the goods from this supervision or participated in such withdrawal, or obtained these goods,
- b) on the basis of instructions from a national coordination unit, perform tasks following from international agreements on cooperation and mutual assistance in customs matters with the customs authorities of contracting states and international organizations and from other international agreements, especially in agreement with the customs authorities of other countries, adopt the necessary measures to ensure that, with the awareness and under the control of the customs authorities, illegal or suspicious consignments of goods, for example, with narcotic or psychotropic substances, precursors, auxiliary substances or substances replacing them, reach the place of destination in undisturbed form or completely or partly substituted,
- c) collect, process and provide to persons authorized pursuant to the special regulation<sup>23)</sup>, information required for preventing, detecting and prosecuting violation of the customs regulations and adopt further related necessary measures,
- d) on the basis of instructions from a national coordination unit and in the manner stipulated by the special regulation,<sup>22)</sup> perform supervision of persons, in relation to whom there are serious reasons for suspecting that they have violated the customs regulations of another party to the agreement, and of means of transport and containers, in relation to which there are serious reasons for suspecting that they were, are or could be used contrary to the customs regulations of another party to the agreement, perform supervision of the movement of goods, of which it is known that they could cause substantial violation of the customs regulations of another party to the agreement, and of a place of which it is known

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<sup>24)</sup> Art. 12 of Council Regulation (EC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

<sup>25)</sup> Art. 13 of Council Regulation (EC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

that it is connected with violation of the customs regulations of another party to the agreement,

- e) perform criminological – technical investigations, criminological analyses and analyses for the needs of the customs authorities,
- f) hold, store and use hazardous substances and things for the purpose of teaching, training, testing and expert activities, unless stipulated otherwise by a special regulation,<sup>17)</sup>
- g) fulfil other tasks if so stipulated by the special regulations.

(7) On the basis of a request, the Prague customs directorate shall provide binding information on the tariff classification of goods and shall cancel this binding information if it was issued on the basis of untrue, inaccurate or incomplete facts.

## Section 5

### Customs Office

(1) A customs office shall be directed by the director of the customs office. The deputy director of the customs office shall act as deputy for the director of the customs office. The director of the customs office and his deputy must be customs officers. The general director shall appoint the director of the customs office and his deputy to this service position and shall recall them on the basis of a proposal by the director of the relevant customs directorate. The director of a customs office shall be directed by the director of the relevant customs directorate, except in cases of national or international importance, where he shall be directed by the general director.

(2) A customs office shall have the position of an internal organizational unit of the General Directorate of Customs in matters related to management of monetary means and other state property.

(3) A customs office shall

- a) perform supervision and control,<sup>13)</sup>
- b) make decisions on assignment of customs approved treatment,<sup>14)</sup>
- c) make decisions on the conditions of temporary storage of goods and approve the temporary warehouse,<sup>26)</sup>
- d) make decisions on destruction or disposal of goods that could endanger the lives or health of persons or destruction or disposal of other goods and on the obligation to pay the costs of destruction or disposal of such goods,
- e) assess and collect storage fees,<sup>27)</sup>
- f) administer customs duties in the extent and manner stipulated by the legal regulation on administration of taxes,<sup>19)</sup> unless a special regulation<sup>20)</sup> stipulates otherwise,
- g) administer taxes in the extent and manner stipulated by the legal regulation on administration of taxes,<sup>19)</sup>

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<sup>26)</sup> Art. 50 to 53 of Council Regulation (EEC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

<sup>27)</sup> Section 95 of Act No. 13/1993 Coll., as amended by Act No. 113/1997 Coll. and Act No. 1/2002 Coll.



- h) make decisions on corrections to customs declarations, cancelling of the validity of a customs declaration and on amending or cancelling decisions that it issued, if so stipulated by a special regulation,
- i) make decisions on permission to employ a procedure with economic impact<sup>28)</sup>, on implementation of changes in this issued permit, on prolonging of its validity or its withdrawal, and also on transfer of rights and obligations of persons in relation to granting a permit,
- j) make decisions on granting a permit to operate a customs warehouse,<sup>29)</sup> on withdrawal of this permit and on changes in the person of the warehousekeeper<sup>30)</sup> or depositor,
- k) make decisions on determination of the customs value,<sup>31)</sup>
- l) make decisions on securing of pledges in the framework of customs liens<sup>32)</sup> and on cancelling of this security,
- m) issue certificates on the origin of goods and verify the origin of goods, including ex post,
- n) make decisions on individual securing of a customs debt by a guarantee with the use of a guarantee document,
- o) control documents required for the export, import or transit of goods issued pursuant to the special legal regulations, especially official permits for the import or export of products (licenses)<sup>33)</sup> and for import or export of military material<sup>34)</sup>, including compliance with the conditions stipulated therein, on the basis of the customs regulations for the relevant documents, and also confirm and control compliance with further obligations imposed by the legal regulations in the area of customs affairs. It shall carry out all the necessary acts to provide for these tasks and, if inadequacies are found, shall take the necessary measures.
- p) hold proceedings on violation of the customs regulations if so stipulated by a special legal regulation,<sup>35)</sup>
- q) make decisions on the seizure of goods important for proceedings on violation of the customs regulations,
- r) exact fines that it imposed and the prescribed costs of proceedings that were not paid by the date of maturity,
- s) issue certificates of suitability of means of transport, with the exception of railway vehicles, for transport of goods under customs seal and also verify this suitability ex post.

(4) A customs office shall further

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<sup>28)</sup> Art. 84 of Council Regulation (EEC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

<sup>29)</sup> Art. 100 of Council Regulation (EEC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

<sup>30)</sup> Art. 99 of Council Regulation (EEC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

<sup>31)</sup> Art. 28 ff. of Council Regulation (EEC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

<sup>32)</sup> Section 305 of Act No. 13/1993 Coll., as amended by Act No. 1/2002 Coll.

<sup>33)</sup> For example, Act No. 62/2000 Coll., Act No. 21/1997 Coll., as amended by Act No. 204/1992 Coll.

<sup>34)</sup> For example, Act No. 38/1994 Coll., on foreign trade in military material, as amended by as amended by Act No. 310/2002 Coll.

<sup>35)</sup> For example, Act No. 13/1993 Coll., as amended.

- a) make decisions on a permit to employ a simplified procedure<sup>36)</sup>, including a simplified procedure in the transit procedure, on withdrawal of this permit and on prolonging of its validity,
- b) permit single entry for customs duties<sup>37)</sup> and taxes,
- c) perform ex post control after release of goods<sup>25)</sup> and adopt appropriate measures on the basis of these controls,
- d) provide for sale of stored, secured, forfeited and confiscated goods, if so stipulated by a special legal regulation,<sup>38)</sup>
- e) search for goods escaping or withdrawn from supervision by the customs authorities,
- f) provide for the sale of goods encumbered by customs liens,<sup>32)</sup>
- g) provide for the collection of data and information on trade within the Communities,
- h) keep records of controlled goods<sup>15)</sup> and keep further records and statistics and administer information systems necessary for performing its tasks,
- i) direct the movement of persons and means of transport in the customs area<sup>39)</sup> of the customs office,
- j) control the greatest permitted weight of a highway vehicle, the greatest permitted weight per axle and group of axles of the vehicle, other weight conditions of the vehicle and the greatest permitted dimensions of vehicles and truck-trailer units,
- k) provide accompaniment for goods transported from the customs office of dispatch to the customs office of destination, if required,
- l) provide control and assistance activities in the manner and to the extent stipulated in this Act and the special legal regulations,
- m) provide for payment of monetary fulfilment pursuant to Section 2 (d), unless a special legal regulation stipulates otherwise,
- n) perform control of designation of places of operation and imposes fines and the obligation to remedy inadequacies pursuant to the Trade Act<sup>39a)</sup>,
- o) cooperate with the customs authorities of other countries in the area of customs affairs on the basis of international agreements,
- p) fulfil other tasks if so stipulated by the special regulations.<sup>40)</sup>

## **Transitory and Concluding Provisions**

### Section 6

#### **Transitory Provisions**

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<sup>36)</sup> For example, Art. 76 of Council Regulation (EC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

<sup>37)</sup> Art. 226 of Council Regulation (EEC) No. 2913/92 of 12 October 1992, establishing the Community Customs Code, as amended.

<sup>38)</sup> Section 313 to 316 of Act No. 13/1993 Coll., as amended by Act No. 1/2002 Coll.

<sup>39)</sup> Section 102 of Act No. 13/1993 Coll., as amended by Act No. 13/1997 Coll. and Act No. 1/2002 Coll.

<sup>39a)</sup> Act No. 455/1991 Coll., on business in trade (the Trade Act), as amended.

<sup>40)</sup> For example, Act No. 167/1998 Coll., as amended.

(1) Proceedings that have not been completed by the abolished customs offices by the date of legal force of this Act shall be completed by the successor customs offices set forth in Annex No. 4.

(2) Competence for management of state property shall pass from the Ministry of Finance to the General Directorate of Customs for state property that has been used by the customs authorities up to the date of legal force of this Act.

(3) Performance of the rights and obligations following from labour-law relationships of employees in the customs authorities shall pass from the Ministry of Finance to the General Directorate of Customs.

(4) Rights and obligations following from decisions in matters related to service relationships of customs officers shall pass from the Ministry of Finance to the General Directorate of Customs, with the exception of performance of rights and obligations following from decisions on the service relationship of the general director and his deputy.

(5) A customs officer whose former position is cancelled as a consequence of organizational changes in the period between the legal force of this Act and December 31, 2004 and who cannot be transferred to some other position at the place of the service, can be transferred to some other place of service and to performance of some other position, than that in which he was formerly employed, if this is in important service interest. In this case, he shall be entitled to his former position salary for a period of 6 months if this is more advantageous for him.

(6) A customs officer whose former position is cancelled as a consequence of organizational changes in the period between legal force of this Act and December 31, 2004 may, prior to abolishing of this position and on the basis of his request, be relocated by the general director to the same or some other place of service in the Police of the Czech Republic, in the Prison Service of the Czech Republic or in the Fire Rescue Service of the Czech Republic (hereinafter "security corps") and simultaneously transferred to another position pursuant to paragraph 7 hereof (hereinafter "relocated with transfer to a different position"), with the written consent of the relevant service official of the security corps, to which the customs officer is to be relocated with transfer to a different position.

(7) On the day of relocation with transfer to a different position, he shall become a member of the security corps to which he was relocated with transfer to a different position; the relevant service official of this security corps shall be obliged to appoint him to the corresponding rank of a member of the security corps, i.e.

- a) customs candidate to the rank of staff-sergeant,
- b) customs sergeant to the rank of sergeant,
- c) customs sergeant-major to the rank of sergeant-major,
- d) supreme customs sergeant-major to the rank of warrant-officer,
- e) customs assistant to the rank of chief warrant-officer,
- f) customs controller and supreme customs controller to the rank of lieutenant,
- g) customs inspector to the rank of first lieutenant,
- h) supreme customs inspector to the rank of captain,
- i) customs counsel to the rank of major,
- j) supreme customs counsel to the rank of lieutenant-colonel,

k) ministerial customs counsel and customs president to the rank of colonel.

(8) On the date of relocation with transfer to a different position from the General Directorate of Customs, the performance of the rights and obligations of the service position of a customs officer shall pass to the security corps, to which the customs officer was relocated with transfer to a different position.

(9) The files of the abolished customs offices shall be taken over by the successor customs offices set forth in Annex No. 4.

#### Section 7

#### **Legal Force**

This Act shall enter into effect on the date of force of the Treaty of Accession of the Czech Republic to the European Union., with the exception of the provisions of Section 5 (4) (m), which shall enter into effect on January 1, 2006.

**Jurisdiction of the Customs Directorates**

1.	<p><b>Brno Customs Directorate</b></p> <p>Seat: Brno</p> <p>The jurisdiction consists of the jurisdictions of the customs offices:</p> <p>Brno, Břeclav, Hodonín, Jihlava, Vyškov, Znojmo, Žďár nad Sázavou.</p>
2.	<p><b>České Budějovice Customs Directorate</b></p> <p>Registered office: České Budějovice</p> <p>The jurisdiction consists of the jurisdictions of the customs offices:</p> <p>České Budějovice, Český Krumlov, Jindřichův Hradec, Strakonice, Tábor.</p>
3.	<p><b>Hradec Králové Customs Directorate</b></p> <p>Registered office: Hradec Králové</p> <p>The jurisdiction consists of the jurisdictions of the customs offices:</p> <p>Hradec Králové, Náchod, Pardubice, Svitavy, Trutnov, Ústí nad Orlicí.</p>
4.	<p><b>Olomouc Customs Directorate</b></p> <p>Registered office: Olomouc</p> <p>The jurisdiction consists of the jurisdictions of the customs offices:</p> <p>Olomouc, Prostějov, Přerov, Šumperk, Uherské Hradiště, Valašské Meziříčí, Zlín.</p>
5.	<p><b>Ostrava Customs Directorate</b></p> <p>Registered office: Ostrava</p> <p>The jurisdiction consists of the jurisdictions of the customs offices:</p> <p>Frýdek - Místek, Karviná, Krnov, Mošnov, Opava, Ostrava.</p>
6.	<p><b>Plzeň Customs Directorate</b></p> <p>Registered office: Plzeň</p> <p>The jurisdiction consists of the jurisdictions of the customs offices:</p> <p>Domažlice, Cheb, Karlovy Vary, Klatovy, Plzeň, Tachov.</p>
7.	<p><b>Prague Customs Directorate</b></p> <p>Registered office: Prague</p> <p>The jurisdiction consists of the jurisdictions of the customs offices:</p> <p>Benešov, Kladno, Kolín, Mělník, Mladá Boleslav, Prague 1, Prague 2, Prague D1, Prague D5, Prague D8, Prague Ruzyně</p>
8.	<p><b>Ústí nad Labem Customs Directorate</b></p> <p>Registered office: Ústí nad Labem</p>

	<p>The jurisdiction consists of the jurisdictions of the customs offices:</p>
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	<p>Česká Lípa, Děčín, Chomutov, Liberec, Most, Ústí nad Labem.</p>
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**Territorial competence of the customs offices established pursuant to the former regulations**

1	The <b>Benešov Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence <sup>41)</sup> of Benešov, Dobříš, Příbram, Říčany, Sedlčany, Vlašim and Votice.
2	The <b>Břeclav Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Břeclav, Hustopeče and Mikulov
3	The <b>Česká Lípa Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Česká Lípa and Nový Bor.
4	The <b>České Budějovice Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of České Budějovice, Trhové Sviny and Týn nad Vltavou.
5	The <b>Český Krumlov Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Český Krumlov and Kaplice.
6	The <b>Děčín Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Děčín, Rumburk and Varnsdorf.
7	The <b>Domažlice Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Domažlice and Horšovský Týn.
8	The <b>Frýdek - Místek Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Frýdek-Místek, Frýdlant nad Ostravicí, Jablunkov and Třinec.
9	The <b>Hodonín Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Hodonín, Kyjov and Veselí nad Moravou.
10	The <b>Hradec Králové Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Hořice, Hradec Králové, Jičín, Nová Paka and Nový Bydžov.
11	The <b>Cheb Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Aš, Cheb and Mariánské Lázně.
12	The <b>Chomutov Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Chomutov, Kadaň, Louny, Podbořany and Žatec.
13	The <b>Jihlava Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Humpolec, Jihlava, Moravské Budějovice, Náměšť nad Oslavou, Pacov, Pelhřimov, Telč and Třebíč.
14	The <b>Jindřichův Hradec Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Dačice, Jindřichův Hradec and

	Třeboň.
15	The <b>Karlovy Vary Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Karlovy Vary, Kraslice, Ostrov and Sokolov.
16	The <b>Karviná Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Bohumín, Český Těšín, Havířov, Karviná and Orlová.
17	The <b>Kladno Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Beroun, Černošice, Hořovice, Kladno, Rakovník and Slaný.
18	The <b>Klatovy Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Horažďovice, Klatovy and Sušice.
19	The <b>Kolín Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Čáslav, Český Brod, Kolín, Kutná Hora, Lysá nad Labem, Nymburk and Poděbrady.
20	The <b>Krnov Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Bruntál, Krnov and Rýmařov.
21	The <b>Liberec Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Frýdlant, Jablonec nad Nisou, Jilemnice, Liberec, Semily, Tanvald, Turnov and Železný Brod.
22	The <b>Mělník Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Brandýs nad Labem - Stará Boleslav, Kralupy nad Vltavou, Mělník and Neratovice.
23	The <b>Mladá Boleslav Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Mladá Boleslav and Mnichovo Hradiště.
24	The <b>Most Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Bílina, Litvínov, Most a Teplice.
25	The <b>Náchod Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Broumov, Dobruška, Jaroměř, Kostelec nad Orlicí, Náchod, Nové Město nad Metují and Rychnov nad Kněžnou.
26	The <b>Olomouc Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Litovel, Olomouc, Šternberk and Uničov.
27	The <b>Opava Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Hlučín, Kravaře, Opava and Vítkov.
28	The <b>Ostrava Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Ostrava.
29	The <b>Pardubice Customs Office</b> performs competence within the jurisdictions of the municipalities with extended



	competence of Hlinsko, Holice, Chrudim, Pardubice and Přelouč.
30	The <b>Prostějov Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Konice and Prostějov.
31	The <b>Přerov Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Hranice, Lipník nad Bečvou and Přerov.
32	The <b>Strakonice Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Blatná, Prachatice, Strakonice, Vimperk and Vodňany.
33	The <b>Svitavy Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Litomyšl, Moravská Třebová, Polička and Svitavy.
34	The <b>Šumperk Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Jeseník, Mohelnice, Šumperk and Zábřeh.
35	The <b>Tábor Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Milevsko, Písek, Soběslav and Tábor.
36	The <b>Trutnov Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Dvůr Králové nad Labem, Trutnov and Vrchlabí.
37	The <b>Uherské Hradiště Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Uherské Hradiště and Uherský Brod.
38	The <b>Ústí nad Labem Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Litoměřice, Lovosice, Roudnice nad Labem and Ústí nad Labem.
39	The <b>Ústí nad Orlicí Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Česká Třebová, Králíky, Lanškroun, Ústí nad Orlicí, Vysoké Mýto and Žamberk.
40	The <b>Valašské Meziříčí Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Rožnov pod Radhoštěm, Valašské Meziříčí and Vsetín.
41	The <b>Vyškov Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Blansko, Boskovice, Bučovice, Slavkov u Brna and Vyškov.
42	The <b>Zlín Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Bystřice pod Hostýnem, Holešov, Kroměříž, Luhačovice, Otrokovice, Valašské Klobouky, Vizovice and Zlín.
43	The <b>Znojmo Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Moravský Krumlov and Znojmo.

44	The <b>Žďár nad Sázavou Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Bystřice nad Pernštejnem, Havlíčkův Brod, Chotěboř, Nové Město na Moravě, Světlá nad Sázavou, Velké Meziříčí, and Žďár nad Sázavou.
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<sup>41)</sup> Act No. 314/2002 Coll., on establishment of municipalities with authorized Municipal Authority and establishing of municipalities with extended competence.

**Territorial competence of the customs offices established by this Act**

1.	The <b>Brno Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence <sup>41)</sup> of Brno, Ivančice, Kuřim, Pohořelice, Rosice, Šlapanice, Tišnov and Židlochovice.
2.	The <b>Mošnov Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Bílovec, Frenštát pod Radhoštěm, Kopřivnice, Nový Jičín and Odry.
3.	The <b>Prague 1 Customs Office</b> performs competence for the cadastral territories of the Capital City of Prague Hradčany, Josefov, Malá Strana, Nové Město, Staré Město, Vinohrady, Vršovice, Vyšehrad and Žižkov.
4.	The <b>Prague 2 Customs Office</b> performs competence for the cadastral territories of the Capital City of Prague Benice, Běchovice, Čakovice, Černý Most, Dolní Měcholupy, Dolní Počernice, Dubeč, Hájek, Hloubětín, Horní Měcholupy, Horní Počernice, Hostavice, Hostivař, Hrdlořezy, Kbely, Klánovice, Koloděje, Kolovraty, Královice, Křeslice, Kyje, Letňany, Lipany, Malešice, Miškovice, Nedvězí, Petrovice, Pitkovice, Prosek, Satalice, Strašnice, Štěrboholy, Třeboradice, Uhřetěves, Újezd nad Lesy, Vinoř, Vysočany and Záběhlice.
5.	The <b>Plzeň Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Blovice, Kralovice, Nepomuk, Nýřany, Plzeň, Přeštice, Rokycany and Stod.
6.	The <b>Prague D1 Customs Office</b> performs competence for the cadastral territories of the Capital City of Prague Braník, Háje, Hodkovičky, Chodov, Cholupice, Kamýk, Komořany, Krč, Kunratice, Lhotka, Libuš, Michle, Modřany, Nusle, Písnice, Podolí, Šeberov, Točná and Újezd.
7.	The <b>Prague D5 Customs Office</b> performs competence for the cadastral territories of the Capital City of Prague Hlubočepy, Holyně, Jinonice, Košíře, Lahovice, Lipence, Lochkov, Malá Chuchle, Motol, Radlice, Radotín, Řeporyje, Řepy, Slivenec, Smíchov, Sobín, Stodůlky, Třebonice, Velká Chuchle, Zadní Kopanina, Zbraslav and Zličín.
8.	The <b>Prague D8 Customs Office</b> performs competence for the cadastral territories of the Capital City of Prague Bohnice, Břevnov, Březiněves, Bubeneč, Čimice, Dejvice, Dolní Chabry, Ďáblice, Holešovice, Karlín, Kobylisy, Libeň, Liboc, Lysolaje, Nebušice, Přední Kopanina, Ruzyně, Sedlec, Střešovice, Střížkov, Suchdol, Troja, Veleslavín and Vokovice.
9.	The <b>Prague Ruzyně Customs Office</b> performs competence in the customs area of the Prague Ruzyně Customs Office in the city ward of Prague 6.
10.	The <b>Tachov Customs Office</b> performs competence within the jurisdictions of the municipalities with extended competence of Stříbro and Tachov.

**Abolished customs offices and successor customs offices designated to complete administrative proceedings**

	<b>Abolished customs office</b>	<b>Successor customs office</b>
1.	Beroun Customs Office	Kladno Customs Office
2.	Blansko Customs Office	Vyškov Customs Office
3.	Brno I Customs Office	Brno Customs Office
4.	Brno II Customs Office	Brno Customs Office
5.	Břeclav . superhighway Customs Office	Břeclav Customs Office
6.	Cínovec Customs Office	Most Customs Office
7.	České Velenice Customs Office	Jindřichův Hradec Customs Office
8.	Český Těšín Customs Office	Karviná Customs Office
9.	Dolní Dvořiště Customs Office	Český Krumlov Customs Office
10.	Folmava Customs Office	Domažlice Customs Office
11.	Havlíčkův Brod Customs Office	Žďár nad Sázavou Customs Office
12.	Horní Lideč Customs Office	Valašské Meziříčí Customs Office
13.	Chrudim Customs Office	Pardubice Customs Office
14.	Jablonec nad Nisou Customs Office	Liberec Customs Office
15.	Jeseník Customs Office	Šumperk Customs Office
16.	Jičín Customs Office	Hradec Králové Customs Office
17.	Jiříkov Customs Office	Děčín Customs Office
18.	Kroměříž Customs Office	Zlín Customs Office
19.	Kutná Hora Customs Office	Kolín Customs Office
20.	Litoměřice Customs Office	Ústí nad Labem Customs Office
21.	Mosty u Jablunkova Customs Office	Frýdek - Místek Customs Office
22.	Nový Jičín Customs Office	Mošnov Customs Office
23.	Nymburk Customs Office	Kolín Customs Office
24.	Pelhřimov Customs Office	Jihlava Customs Office
25.	Písek Customs Office	Tábor Customs Office
26.	Plzeň I Customs Office	Plzeň Customs Office
27.	Plzeň II Customs Office	Plzeň Customs Office
28.	Prague I Customs Office	Prague 1 Customs Office
29.	Prague II Customs Office	Prague 1 Customs Office

30.	Prague III Customs Office	Prague D1 Customs Office
31.	Prague IV Customs Office	Prague D5 Customs Office
32.	Prague V Customs Office	Prague D8 Customs Office
33.	Prague VI Customs Office	Prague 2 Customs Office
34.	Prachatice Customs Office	Strakonice Customs Office
35.	Customs Příbram Office	Benešov Customs Office
36.	Rakovník Customs Office	Kladno Customs Office
37.	Rozvadov Customs Office	Tachov Customs Office
38.	Ruzyně - airport Prague Customs Office	Prague Ruzyně Customs Office
39.	Rychnov nad Kněžnou Customs Office	Náchod Customs Office
40.	Sokolov Customs Office	Karlovy Vary Customs Office
41.	Starý Hrozenkov Customs Office	Uherské Hradiště Customs Office
42.	Strážný Customs Office	Strakonice Customs Office
43.	Teplice Customs Office	Most Customs Office
44.	Třebíč Customs Office	Jihlava Customs Office
45.	Turnov Customs Office	Liberec Customs Office
46.	Varnsdorf Customs Office	Děčín Customs Office
47.	Žatec Customs Office	Chomutov Customs Office