PCA is not a standalone system but one function of the Customs organization optimally linked to the other relevant functions.

- Suspected fraud
- Legal advice
- Other Customs units
- Liaison with Tax and VAT departments
- Liaison with foreign Customs administrations
Suspected fraud

Customs offense \[\rightarrow\] Investigation
Legal advice

Legal interpretation  ➔  Legal Department
Other Customs units

Knowledge & Information → Other Customs Unit
Liaison with Tax Departments

Knowledge & Information  Tax Dept
Liaison with foreign Customs administrations

Knowledge & Information ➔ Foreign Customs Adm.
THANK YOU