

University of Mila Mohammed Boussof

FACULTY OF LAW & POLITICAL SCIENCES

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# Business Law

Customs Law

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## Introduction:

Customs law is a fundamental part of a country's economic and legal system. It governs the procedures and regulations related to the import and export of goods across national borders. The main objective of customs law is to protect the national economy, ensure the fair collection of customs duties, and prevent illegal trade practices such as smuggling, tax evasion, and the circulation of counterfeit goods. Customs law is also a crucial tool in maintaining public safety and ensuring compliance with international trade agreements and conventions.

## Definition and Objectives:

Customs law can be defined as the set of legal rules that regulate the control, taxation, and documentation of goods entering or leaving a country. Its primary objectives include:

**Revenue Collection:** Customs duties represent an important source of income for the state. They are collected on imported goods according to established tariffs.

**Economic Protection:** By applying tariffs and quotas, customs law helps protect national industries from unfair foreign competition.

**Security and Public Health:** Customs control prevents the importation of prohibited, dangerous, or counterfeit products.

**Statistical Control:** Customs services collect data on imports and exports, which helps governments plan economic policies.

## Main Components of Customs Law

**Customs Tariff:** This is a list that determines the rate of duties applied to each product according to its type, value, and country of origin.

**Customs Declaration:** Importers and exporters must declare all goods to customs authorities and submit the necessary documents such as invoices, certificates of origin, and transport documents.

**Inspection and Control:** Customs officers have the right to inspect goods, verify declarations, and take samples when necessary.

**Prohibited and Restricted Goods:** Some goods are totally prohibited for import or export (like drugs, weapons, or endangered species), while others require special licenses.

**Penalties and Sanctions:** Customs law establishes penalties for violations such as smuggling, under-valuation of goods, or false declarations. Sanctions can include fines, confiscation of goods, and imprisonment.

## **Role of Customs Authorities**

Customs authorities are public institutions responsible for enforcing customs legislation. Their duties include controlling borders, collecting duties and taxes, and facilitating legitimate trade. They also cooperate with other national and international agencies to combat cross-border crimes such as drug trafficking, money laundering, and terrorism financing.

Modern customs administrations use digital systems and risk analysis techniques to simplify trade and strengthen control at the same time.

## **Customs Law in Algeria (Example)**

In Algeria, customs activities are governed by the Customs Code (Law No. 79–07 and its amendments). The Algerian Customs Administration operates under the Ministry of Finance. Its mission is to collect customs revenues, protect the national economy, and contribute to trade facilitation. Algeria’s customs law also supports regional and international cooperation through agreements with the Arab Maghreb Union and the World Customs Organization (WCO).

## **Conclusion:**

To conclude, customs law plays a vital role in maintaining a balance between trade facilitation and state security. It ensures that goods entering and leaving the country comply with national regulations, supports local industries, and provides an important source of government revenue. A well-structured and transparent customs system is essential for the success of any national economy in today’s globalized world.

## **Glossary:**

**Customs Duty:** A tax levied by a government on goods imported into or exported from a country. It can be based on the value, quantity, or weight of the goods.

**Consignee:** The person or entity who receives the goods.

**Consignor:** The person or entity who ships the goods.

**Customs Declaration:** A document submitted to customs authorities that provides details about the goods being shipped.

**Customs Value:** The value of goods used as the basis for calculating duties and taxes.

**Customs Control:** The process of examining goods, documents, and transport to ensure compliance with customs regulations.

**Customs Supervision:** The measures a customs authority uses to ensure that customs and other regulations are observed until the customs procedure is complete.

**Customs Broker:** A person or company that arranges for the clearance of goods through customs on behalf of others.

**Exports:** a product or service sold abroad.

**Imports:** a commodity, article, or service brought in from abroad for sale.

**Transit:** the action of passing through or across a place.

**Taxes:** a compulsory contribution to state revenue, levied by the government on workers' income and business profits, or added to the cost of some goods, services, and transactions.

**Tariffs:** a tax or duty to be paid on a particular class of imports or exports.

**World customs organization:** an international body that helps countries cooperate and harmonizes their customs system.