

The French side: the douane in Mulhouse

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The French customs administration, the *Direction générale des douanes et droits indirects* (DGDDI), is organised in interregional and regional directorates. The border with Basel falls within the regional directorate of Mulhouse, which is responsible for the crossings at Saint-Louis, for the French customs presence at the EuroAirport and for mobile brigades in the Sundgau and along the Rhine. Unlike the German *Zoll*, the French *douane* has long combined fiscal, economic and security functions in a single body that includes armed surveillance units. In this respect the Swiss reform of 2022, which merged customs and border guard functions, brought the Swiss administration closer to the French model.¹

French law treats violations of export controls and sanctions primarily as customs offences under the *Code des douanes*. Exporting prohibited goods without declaration or authorisation is treated as smuggling or as an undeclared export of prohibited goods, which carries imprisonment, confiscation and fines calculated as multiples of the value of the goods. Violations of financial sanctions are punishable under a specific provision of the code concerning financial relations with foreign countries. The French customs have extensive powers of investigation, including the right to search vehicles and to inspect premises, as well as the power to settle cases by transaction with the offender. This power of settlement gives the *douane* a flexibility that the Swiss and German systems do not offer in the same form.²

The French customs also play a central role in the control of dual-use goods. The licensing authority is the *Service des biens à double usage* within the Ministry of the Economy, while the customs services verify licences at export. At the EuroAirport, whose customs regime chapter II of this Part described, goods leaving through the French customs sector are subject to French and European export controls even when the consignor is a Swiss company. Exporters in the region must therefore be clear about which

customs sector their consignment uses and which licence applies. Errors in this respect are a typical source of difficulty, because the physical proximity of the sectors does not reflect the legal distance between two export control regimes.³

1 Notes

1. On the organisation of the DGDDI and the regional directorate of Mulhouse, see the website of French customs (douane.gouv.fr). To be verified. ↩
2. Code des douanes, in particular Articles 38, 414, 426 et seq. and 459 (financial relations with foreign countries) and Article 350 (transaction); see the DGDDI publications on export controls and sanctions. Article numbers to be verified. ↩
3. On the Service des biens à double usage (SBDU) and the role of French customs in dual-use controls, see the publications of the Ministry of the Economy and the DGDDI; on the customs sectors at the EuroAirport, see chapter II of this Part. To be verified. ↩

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