

**REPUBLIC OF CYPRUS**  
**MINISTRY OF FINANCE**  
**DEPARTMENT OF CUSTOMS AND EXCISE**

# **STRATEGIC PLAN**

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## INTRODUCTION

The Republic of Cyprus is undergoing one of the most critical periods of its history, due to the financial crisis which affects and alters both its activities and priorities. Under these circumstances, and given the new globalised environment where trade transactions are constantly increased and significantly modified, the Department of Customs and Excise could not remain insusceptible to change. It is therefore called on to respond and adapt to the contemporary challenges.

Devoted to securing its mission by contributing to the public revenue, protecting the society and facilitating the legitimate trade, the Department of Customs and Excise is required to effectively manage both its human and all subsistent resources.

Within this framework, the Department of Customs and Excise has compiled a new Strategic Plan for the forthcoming three years (2014 – 2016), introducing strategic axes, such as the improvement in quality of the offered services, the encouragement of growth in business activities, and the optimization of new information technology and technical advance, for the mutual benefit of both its stakeholders and personnel.

I can assure you that with the support of its Administration, the Department of Customs and Excise will once again prove its values of high responsibility and commitment, targeting to the implementation of the new Strategic Plan. To this end, I express my highest support.

Charis Georgiades  
Minister of Finance

## 1. VISION AND MISSION

### VISION

The Department of Customs and Excise should function as a united organization, which will continuously develop and improve, aiming at enhancing growth for the benefit of the society, within the framework of its mission.

### MISSION

- ❖ Contribution to the public revenue with the effective collection of duties, taxes and other charges, fall under the Department's jurisdiction.
- ❖ Protection of the society, improvement in the quality of life, and security for the supply chain, through the implementation of effective measures for the prevention and suppression of fraud.
- ❖ Facilitation of legitimate trade and enhancement of business activities.
- ❖ Efficient utilization of human resources, amelioration of their skills, and exertion of new information technology methods to achieve high quality results.

## 2. RESPONSIBILITIES AND FUNCTIONS OF THE DEPARTMENT OF CUSTOMS AND EXCISE

The Department of Customs and Excise, which falls under the Ministry of Finance, has been operating for more than a hundred years . The duties and functions of the Department are as follows:

The implementation of the legislative provisions associated, either directly or indirectly, with Customs matters, including Conventions.

- ❖ The Customs Control of goods on importation, exportation or in transit between the Member States of the European Union, both for fiscal and security reasons.
- ❖ The facilitation of both the legitimate trade and the citizens, according to the national and community legislation.
- ❖ The imposition and collection of duties, excise duties and of VAT on importation, and the contribution to the collection of Own Resources for- the European Union.
- ❖ The movement control of harmonized goods which are liable to excise duty from other Member States in Cyprus and vice versa, and the imposition and collection of excise duties and VAT on the above goods.
- ❖ The surveillance of the locally produced goods which are liable to excise duty and the collection of such duty.
- ❖ The -movement control of goods, from the areas of the Republic of Cyprus which are not under the effective control of the Republic of Cyprus, to the areas which fall under the effective control of the Republic of Cyprus, according to the European Union Green Line Regulation in force.
- ❖ The facilitation of free circulation of Community products within the European Union, taking into consideration the provisions of the Community Legislation with regards to the proof of Community Status (e.g. for goods in movement).
- ❖ The use of electronic systems in the execution of all customs procedures.

- ❖ The electronic interoperability between all stakeholders linked to the Department (European Customs Administrations, European Commission, Economic Operators).
- ❖ Passenger Control.
- ❖ Currency and cash controls.
- ❖ The active participation in bodies and committees of the European Union, as well as the cooperation with other Customs administrations and other organizations both in local and international levels.
- ❖ The safeguarding of the supply chain's security.
- ❖ The imposition of prohibitions and restrictions on importation, exportation and transit of goods.
- ❖ The application of embargos.
- ❖ The protection of consumers' health and safety from goods not conforming to the standards.
- ❖ The protection of the environment.
- ❖ The implementation of the Common Agricultural Policy.
- ❖ The control of institutionalised reliefs from import duties and taxes.
- ❖ The control of Customs regimes and procedures, according to the customs legislation in force.
- ❖ The collection of statistical data relevant to the trade and public revenue, and contribution in the preparation of trade statistics.
- ❖ The cooperation with the Sovereign Base Areas' Administration, for the implementation of the Treaty of Establishment.
- ❖ Consultations with the traders for matters in which they are involved, and the provision of support when deemed necessary.
- ❖ The continuous training of the Customs officers.

- ❖ The use of all legal and modern working methods in order to enable the Department to fulfil its obligations of compliance with the legislative provisions, e.g. the collection of data, risk analysis, controls (prior, during and post clearance of goods), imposition of administrative sanctions and penalties, investigations, judicial procedures and the use of Memoranda of Understanding.
- ❖ The management of Internal Audit for the verification of the correct application of customs procedures and decisions.
- ❖ The participation in the preparation of the Annual Budget of the State undertaken by the Ministry of Finance.
- ❖ The support to the Ministry of Finance in the preparation of all new legislation relevant to excise duties.
- ❖ The use of simplified procedures.

### **3. STRATEGIC OBJECTIVES**

#### **1. Improvement on the quality of offered services**

During the last years, there has been a continuous effort to improve quality in a variety of sectors, both at national and international level. It has been recognised that a quality approach which will fulfil the requirements of the Customs Stakeholders, will develop the human resources, and will ameliorate the Department's main activities and their subsequent results, could lead to substantial benefits and advantages for the Department's function.

The term "improvement of quality" implies values such as the principles of professionalism and of simplification, and the treatment of legal trade activities and exchanges in the most safe and effective manner.

In order to secure the financial role of Customs, a spirit of cooperation and trust is vital amongst those who participate in the supply chain. In addition to this, the introduction of modern working methods through the use of IT systems facilitates targeted controls, thus securing maximum compliance with the customs legislation in force on the one hand, and the smooth flow of supply chain on the other.

The evaluation of the quality standards of services is essentially the first step towards efforts for the improvement of quality. The importance of this evaluation is an individual objective requisite for the final aim, which is the continuous improvement on the quality of the Department's services.

#### **1.1 Simplification and acceleration of customs clearance process**

The fulfilment of this target premises the identification of bureaucratic, ineffective and time consuming procedures, which mostly relate to the clearance of goods, but also to the other responsibilities of the Department.

The simplification and acceleration of the above procedures could be achieved through the combination of qualified, well trained personnel, and the use of modern technological procedures and working methods.

Taking into consideration the national and community legislation in force, the Department of Customs and Excise, aims at establishing the maximum use of simplified procedures.

By improving the quality of offered services, and strengthening the constructive dialogue with the economic operators and stakeholders in general, the Department is able to offer personalised, faster and reliable support, whilst both traders and the society benefit from lower costs and less inconvenience in their dealings with the Department.

### **1.2 Restructuring into a user-oriented organization**

In recent years, efforts have been intensified in an attempt to improve the quality of services offered to economic operators, in a way that the perceived value of this service for each individual user is amplified. Having achieved the categorization of users based on their needs and economic activities (e.g. importers, exporters, customs agents and businesses), the Department of Customs and Excise has introduced measures for adapting existing procedures and developing direct responses to the users' needs and requirements. These efforts should be sustained and intensified, in order to provide the best possible facilitations to traders and to restrict the impact of changes taking place in the economic and broader business environment.

### **1.3 Restructuring into an organization with multiple points of access to information**

At the core of this objective lies the aim of transforming the Department into an open, customer-oriented organization. Great progress has already been achieved in recent years, as users now have the ability to choose between various points of access to information so as to best carry out their work. To achieve this goal, the Department of Customs and Excise must instruct users and reconsider its traditional approach towards technological developments, so that users can learn how to best utilize the opportunities offered by information technology. Moreover, considering the ongoing advances in technology, the Department of Customs and Excise should invest in updating the existing systems and providing new services.

### **1.4 Securing the quality of supply chain services**

The Department of Customs and Excise aspires to building its own "House of Quality", within the Total Quality Management (TQM) model, in order to determine the relationship between

the requirements posed by our stakeholders and the department's capabilities in regards to its services. For this reason, the Department of Customs and Excise should make every effort to apply all up-to-date working methods available in order to speed up its processes, while maintaining and enhancing its service quality.

## **2. Securing the prevention and suppression of fraud**

The Department of Customs and Excise operates within a complex business environment, where new types of fraud continuously appear. The procedural checks and decisions to be made are becoming more complex and demanding. The Department regards the introduction and optimization of modernized measures, in the effort to facilitate trade practices and strengthen the coordination of preventive and repressive actions, as crucial. More specifically, it is essential to adopt the most modern methods of information management and risk analysis to effectively fight crime in relation to customs matters.

### **2.1 Adaptation of information management and risk analysis system to effectively manage risk**

The information management and risk analysis system is of paramount importance to the operations of the Department of Customs and Excise. Through this system, the Department is able to adjust the way in which the risks to the safety and security of the society are reduced. The primary objective here remains the enhancement of knowledge and skills which are required in order to collect and manage information, in addition to the cooperation with stakeholders on both national and international level. Efforts are additionally being made towards the utilization of the best possible practices in risk management, so as to minimize risk instead of avoiding it.

### **2.2. Intensification of efforts to combat fraud**

One of the primary goals of the Department, which also remains one of the greatest challenges for the future, is the fight against fraud, especially in the areas of counterfeit goods, drugs and tobacco. Due to this, the Department of Customs and Excise should make the most of the best available practices, tools, and courses of action, and manage them accordingly, so that they can effectively facilitate the efforts to combat fraud.

### **2.3. Ensuring the effective functioning of the control system**

The improvement and operational efficiency of the control system at the points of entry and exit, as well as at crossing points, are of strategic importance to the efforts undertaken to eliminate risks and ensure safety and security within the society. The Department strives to achieve the best possible results with fewer, but targeted controls.

## **3. Effective contribution to public finances**

Undoubtedly, the challenges faced in the current public finances are increasingly calling for more innovative approaches and timely action. The Department of Customs and Excise plays a key role in public finances, both by contributing directly to the recovery of a significant part of taxes and the elimination of tax evasion, and by also limiting departmental expenditures as much as possible.

The design of actions for the modernization of public services, the improvement of administrative structures and the redesign and simplification of procedures, ensure reductions in bureaucracy, savings in the public finances and efficient staff utilization for the Department in a difficult period for the Cypriot economy. In the current economic climate, the Department assumes its own responsibility for its contribution to public finances.

### **3.1. Increase in revenue through effective control measures and recovery of all debts**

The current economic conditions call for intensification in the efforts made by the Department of Customs and Excise to increase revenues through the modernization of procedures for effective control and the collection of uncollected debt. The maintenance of fiscal discipline, the acceleration of progress towards more favorable tax and benefits systems, and the ensuring of long-term public finances, are considered crucial to achieving this objective.

### **3.2. Reduction in costs through simplifications, streamlining and modernization**

Through the initiatives for the modernization and improvement of public services, and the redesign and simplification of the procedures followed, the Department is expected to enjoy cost savings, followed by a variety of benefits. The simplification of procedures and the improved flow of processes, combined with the acceleration of procedures and improvements

in the quality of services, are expected to result in administrative cost reductions in the Department of Customs and Excise and consequently a relief on the administrative burden imposed on stakeholders.

#### **4. Customs, a modern customs/tax authority**

The main responsibility of the Department of Customs and Excise is to impose and collect import duties, excise duties, and VAT on goods, when they are placed in consumption or in free circulation with simultaneous consumption. To achieve this objective, continuous adjustments of the tax system to the new realities of the economy are required, especially where there is possibility for action at national level, while at the same time the facilitation of legitimate trade is essential.

##### **4.1 Adaptation of the tax system to accommodate the new environmental risks and challenges**

Environmental taxes, more often referred to as “green taxes”, are considered one of the most powerful measures employed for the protection of the environment and particularly in confronting climate change. Being one of the most important strategic areas, sustainable development is expected to bring significant changes in the development of tax systems which regulate and inform the behavior of citizens and authorities, regarding modern environmental requirements. The Department of Customs and Excise needs to closely observe developments, and to be able to promptly adapt to new data without affecting its normal operations.

##### **4.2 Provision of quality services to economic operators and reduction of administrative costs**

Through the simplification of processes and the control of systems which combat fraud, the Department of Customs and Excise aims at facilitating legitimate trade by providing high-quality, personalized, faster and more reliable services to economic operators. The simplification of processes will result in reduced administrative costs, while simultaneously maintaining the essential balance between carrying out the necessary controls and facilitating economic operators.

## **5. Effective management of the Department's position within the broader international and European Union environment**

Given the current economic circumstances, the role of the Department transcends national borders, consequently creating a need for effectively managing its position and status. Through cooperation with other EU member states and international law enforcement agencies, the Department can contribute to the joint efforts to combat and prevent trafficking and fraud, to protect the society, and to facilitate legitimate trade. These efforts should take place within the legal framework established by both the European Union and the World Customs Organization.

The Department of Customs and Excise is called to the following objectives:

### **5.1. Compliance with the obligations posed by the broader international environment**

This can be achieved through close observation of international developments, introduction of predictive mechanisms, and timely action.

### **5.2. Capitalization of Presidency experiences - utilization of gained knowledge**

The experience gained by Cyprus, while organizing and performing within the Presidency of Council of the European Union during the second half of 2012, must be effectively utilized in order to be able to handle similar future commitments and obligations.

### **5.3 Identification and utilization of the opportunities offered by the broader international environment**

Customs needs to identify and utilize the opportunities offered, not only on European level, but also globally, through the exchange of expertise and experiences, the conclusion of Memoranda of Understandings for the exchange of information, the cooperation with other countries in joint operations, and the participation in EU Committees and meetings of International Bodies that share common goals with the Department of Customs and Excise.

### **5.4 Enhancement of Customs Authorities' global status and recognition**

Customs will continue to cooperate with the customs administrations of EU member states, the World Customs Organization and the international customs community.

## **6. Improvement of human resource's skills**

Human resources are the core of every organization's function. Therefore, these resources need to evolve and improve in an effort to achieve the best possible results for the Department of Customs and Excise.

The achievement of this goal entails:

### **6.1 Recording knowledge and experience**

Knowledge is vital when investing in the capabilities of human resources, due to its undeniable positive effect on the expected results of an organization's operations. Knowledge is derived from:

- ❖ Academic background
- ❖ Professional qualifications
- ❖ Research in the archives of the Department
- ❖ Personnel training and instruction
- ❖ Comparative analysis and use of best practices

### **6.2 Management and diffusion of knowledge in an effort to sustain such knowledge within the Department**

The recording and rational management of knowledge results in the creation of integrated knowledge packages, which can be used in everyday decision-making, and which will also form a capital reserve to be utilized by all employees.

### **6.3 Effective evaluation of capabilities and implementation of the EU Customs Competency Framework**

The European Commission has introduced the EU – Customs Competency Framework concept. This can be adopted by EU customs authorities, in an effort to provide a clear and direct picture of the skills and knowledge required for customs officers on both the technical, as well as the scientific, levels.

The broad objectives of the Competency Framework are as follows:

- ❖ Harmonization of customs officers' capabilities, through the common consideration of different skill and knowledge levels which are expected from each customs officer, depending on the level at which they are required to work.

- ❖ Building strong foundations through a common approach with regards to competency levels required in each section, in order to assess and confirm whether the employees can reach these levels.
- ❖ The Training and Human Resource sections of the Member States will adjust the Competency Framework according to the needs of their administrations.

## **7. Encouragement of business development**

### **7.1 Improvement of the Customs communication network**

The Customs communication network requires constant development, in order to achieve an effective and facile level of communication, both internally and externally.

- ❖ Within the context of electronic communication, the Department of Customs and Excise is required to become active within social media, such as Facebook, Twitter, YouTube and LinkedIn. Furthermore, Customs realizes the need to promote legitimate e-commerce whilst simultaneously developing/improving the quality of services offered to the citizens/users.
- ❖ The creation of a hotline through which all taxpayers will be able to provide valuable information on cases of tax evasion, is considered useful.

### **7.2. Implementation of an integrated public relations program and institutionalization of systematic communication with key partners**

To effectively serve its purposes, the Department should introduce a public relations program via:

- ❖ A policy of continuous communication and service to its stakeholders
- ❖ Increased cooperation (e.g. through Memoranda of Understanding) with partners on national, as well as international, levels.
- ❖ The creation of an internal relations framework, aiming at enhancing public understanding of the work carried out by the Department of Customs and Excise, its strategy and achievements, and generally the improvement of its image, so that citizens and businesses can see how they personally benefit from the operations of the Department.

## **8. Consolidation and diffusion of an effective mechanism for management strategy and planning**

### **8.1. Capacity to analyze the internal and external business environment on a continuous basis**

The Department should develop such mechanisms that will enable it to respond to the constantly changing business environment. Effective strategy and planning management presupposes an ability to anticipate and manage risks, and to adjust objectives based on the measurement of results.

### **8.2. Measurable indicators for all sections of the Department**

Each action area should be linked both qualitatively and quantitatively to a particular indicator. Existing indicators should be evaluated in regards to the capacity to introduce new indicators, whilst the implementation of these indicators or any deviations from them should be regularly monitored.

### **8.3. Effective implementation of the project "*Strategic Planning*" and dissemination of the knowledge acquired**

The success of such a project depends on the degree to which the project materializes. At the core of this lie the human resources of the Department. The commitment and active involvement of both staff and management, coupled with the full utilization of financial resources, as well as the ongoing cooperation with the competent authority, are considered important factors for the project's successful implementation.

## **9. Effective utilization of the capacities of the Department's human capital**

Human resources are the Department's main asset. Therefore, a better familiarization with the human resources is important, in order to facilitate the utilization of skills in the best way possible, aiming towards the optimal allocation of work and compensating for the gaps created by various factors, such as the numerous retirements.

### **9.1 Quantitative and qualitative surveillance of human resources in order to achieve better dissemination.**

In order to achieve this goal, the administration needs to have immediate access to updated information on the available human resources, and should be aware of the skills required to execute the various tasks, which are associated with the profile of the officers who will successfully undertake them.

In addition to this, the administration should foresee the future needs, whilst eliminating the possibilities of either exploiting resources, or allowing for less than those required.

### **9.2 Possibility of covering direct needs in human resources through improvements in productivity and best exploitation.**

Customs should be able to release human resources and allocate them according to need.

## **10. Development of information technology and the technological advances.**

Customs should take advantage of the opportunities offered by information technology (IT) through its implementation, and through the use of communications. The adoption of e-government will facilitate the exchanges between the Department and the citizens, and will reduce the administrative cost, thus resulting in the relevant decrease of job burden. Within this framework lies the obligation of the electronic systems' development, according to the obligations undertaken by all member states of the European Union. Through the e-government's implementation, more transparency is achieved, while the governmental functions also become less complicated for the citizens.

### **10.1 Electronic customs aiming at the simplification of transactions**

The creation of an electronic, paperless environment is believed to be the basis for the simplification of transactions, as far as the legislation allows.

Customs supports the use of the electronic systems for circulating correspondence, in order to improve productivity. Further improvement of the system is considered necessary for better and faster completion of daily work.

## **10.2 Use of technology of information and communication for all the spectrum of activities.**

Customs should encourage the use of both existing and new information technologies, for the whole spectrum of its activities.

## **11. Continuous improvement of Customs' productivity**

The improvement of the Departments' functions can be assessed through the calculation of its procedures' effectiveness, through the use of commonly accepted performance indicators.

### **11.1 Strengthening the policy for the simplification of procedures.**

Through the amelioration of procedures and of the quality of services offered, the functioning costs may decrease for the benefit of both citizens and the society in general.– The above objective can be achieved through the policy of simplified procedures and the improvement of the Department's performance in relation to commonly accepted performance indicators.

### **11.2 Improvement of Customs' performance in relation to specific indicators.**

This objective can be achieved through the simplification of the legislation, which has already commenced on community level by the European Commission. In addition to this, the re-examination of procedures and the use of specific indicators which follow the progress in relation with the simplification and the performance in general, can also help fulfil this aim. Furthermore, the Department has to be familiar with the concept of cost in order to establish indicators for performance measurement.

## **12 Creation of a flexible organization which will change for the benefit of its stakeholders and its members**

### **12.1 Understand the meaning of human resource as is the central axis of change.**

The human resources comprise the central axis of change, which in its turn constitutes the opportunity for the organisation's development. The management of human resources should be placed at the centre of the Department's strategic objectives, taking into account the resources' decrease.

### **12.2 Training of the personnel aiming at improvement.**

The change of legislation and procedures, the adoption of new working methods, and the continuous alterations in the systems which support the functioning of the Department, demand the personnel's systematic training, in order to enable them to respond to the new working demands. For the fulfilment of this objective, action should be taken whenever deemed necessary, taking into account the European Competency Framework for Customs. On the basis of this Framework, all roles and demands in terms of training for each domain should be recorded, and then, where gaps are noted, a continuous and organisation-targeted training program should be devised.

### **12.3 Improvement of the working environment.**

The working environment, where necessary, should be ameliorated and modernised, while all necessary tools should be provided for the effective and immediate execution of work, through the rationalised utilisation of financial resources available for this objective.

### **12.4 Enriching the dialogue between the members of the organization using institutionalised procedures.**

In order to improve the flow of communication within the organisation, more effective ways should be devised, to enable the immediate solution of arising problems, and to avoid unnecessary delays.

## CONCLUSION

The successful implementation of the new Strategic Plan relies on the engagement of the Department of Customs and Excise's personnel, towards the implementation of the Department's strategic objectives.

With the continuous training of the personnel, and the involvement and support of the Management, the Department of Customs and Excise will proceed with the complete exploitation of its capabilities, while all synergies with other ministries and services will be further reinforced.

The Strategic Plan constitutes the compass which will indicate the path the Department will follow, in order to achieve its objectives.

Due to this, the Strategic Plan is not considered a static document, but a dynamic and flexible one. Therefore, depending on the arising circumstances, the document will be able to adapt, in order to achieve the objectives set by the Department of Customs and Excise.