

PROBLEM TYPE QUESTION VIII

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A. Cigarettes are imported from Greece to Germany. The German customs authorities impose customs duties on those products, arguing that smoking is hazardous for human health and that it is therefore necessary to discourage that unhealthy habit by making it more expensive to buy cigarettes.

Is the imposition of customs duties allowed on the basis of that public health requirement?

B. Bananas are imported from Colombia to France. Following the completion of all customs formalities in France, a part of that shipment of bananas is exported then to Germany.

I. Will those bananas be subjected to the imposition of customs duties in France? If so, will those customs duties be determined on the basis of the national customs code?

II. Will the bananas be subjected to further customs duties when they are exported from France to Germany?