



European Commission

Cooperation in the field of Customs and Taxation

The European Union
and the Western Balkans



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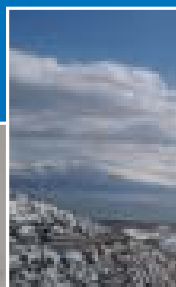
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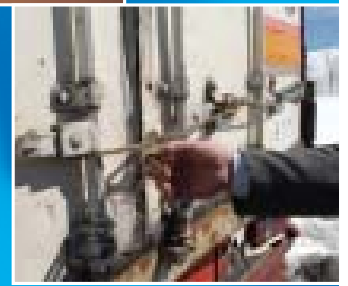
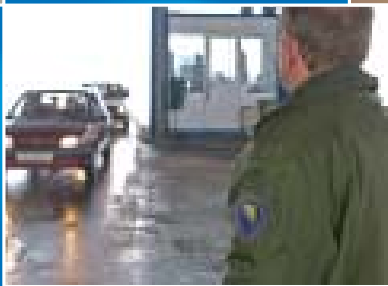
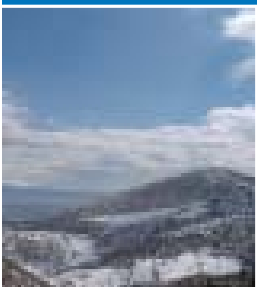
Customs and Fiscal Assistance Office (CAFAO) Overview

With the break-up of the Socialist Federal Republic of Yugoslavia in 1992, the Yugoslav wars of the early 1990s, the conflicts in Kosovo from 1996 to 1999, a security crisis in the former Yugoslav Republic of Macedonia in 2001, and civil disorder in Albania in 1997, the present-day countries of the Western Balkans have undergone a period of substantial social upheaval and change in the last decade. In some parts of the region, new boundaries have been established and, in certain countries, complex institutional and administrative arrangements have been introduced. In these demanding circumstances, the Western Balkan countries have sought to establish or re-establish their customs services.

As a way of assisting the countries in their efforts, the European Union (EU) launched its Customs and Fiscal Assistance Office programme, CAFAO, in 1996 to enable the creation of a customs service in Bosnia and Herzegovina. More specifically, the CAFAO programme was charged with assisting the country in implementing the customs-related provisions of the General Framework Agreement for Peace, as laid down in the Dayton Peace Accord of 1995.

The CAFAO programme was later expanded to include assistance in indirect taxation collection, such as sales tax and excise duties, following the conclusions of the Peace Implementation Council in Bonn in December 1997. At a broader level, the CAFAO programme has since gone on to develop activities in customs, and to varying degrees fiscal administration, in Albania (CAM-A*), Kosovo (CAFAO-UNMIK**), the former Yugoslav Republic of Macedonia (CAFAO-MAK***) and Serbia and Montenegro (CAFAO-Serbia and CAFAO-Montenegro).

The state of existing national infrastructures for both customs administration and indirect taxation has greatly influenced the extent of CAFAO programme's activities in each country. Hence, in the Republic of Montenegro, for example, which started its migration progress from sales tax to an EU compliant Value Added Tax (VAT) system in 2000, CAFAO has mainly directed its efforts at ensuring that the system remains EU compliant. In Bosnia and Herzegovina, however, where the country is still operating a sales tax system, CAFAO has been fully involved for some years in preparing



the way for the country to migrate to an EU VAT compliant tax system by 2006.

Overall, the Western Balkan customs services along with their respective CAFAO programmes have directed their efforts at creating efficient customs services that not only allow for better management of border-crossing points and customs checks at airports and/or ports for public security, but also increase potential revenue from customs and excise duties on legitimate trade. By boosting revenue yield from this source, local governments can increase their public spending in, for instance, social development. They can also develop infrastructures which not only ensure they are effective in the fight against organised crime and commercial fraud, but also facilitate legitimate trade.

So as to provide a coherent approach to improving customs service in the Western Balkan countries, the CAFAO programme uses as a rule EU Blueprints in Customs and Taxation developed by the European Commission as its models for development work. These help to ensure that the work the programme carries

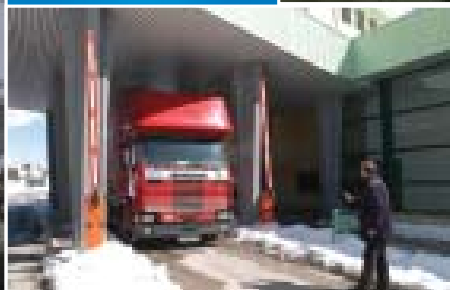
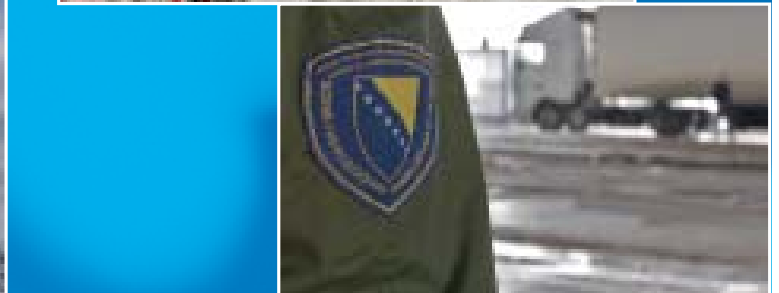
out is in line with EU standards and contributes to the Stabilisation and Association Process within the region as a whole. On the ground, the CAFAO programme operates through teams of EU experts in country who complement the work already being carried out by nationals of the countries concerned, and its day-to-day management is run by the European Commission.

In the following pages, you can read about some of the achievements of the CAFAO programmes in the Western Balkans to date. A section is dedicated to various successful initiatives established by CAFAO to give an idea of how its day-to-day work translates in reality and affects the local management of customs services.

Allocation for CAFAO, funded by the CARDS programme, for 2001 – 2005

Albania	€ 14,000,000
Bosnia and Herzegovina	€ 40,000,000
former Yugoslav Republic of Macedonia	€ 10,500,000
Serbia and Montenegro	€ 29,400,000
KOSOVO (As defined by UN Security Council Resolution 1244)	€ 12,500,000

- * Customs Assistance Mission to Albania
- ** Customs and Fiscal Assistance Office-United Nations Interim Administration Mission in Kosovo
- *** Customs and Fiscal Assistance Office-former Yugoslav Republic of Macedonia



Customs and Fiscal Assistance Office (CAFAO) In country - *Albania*

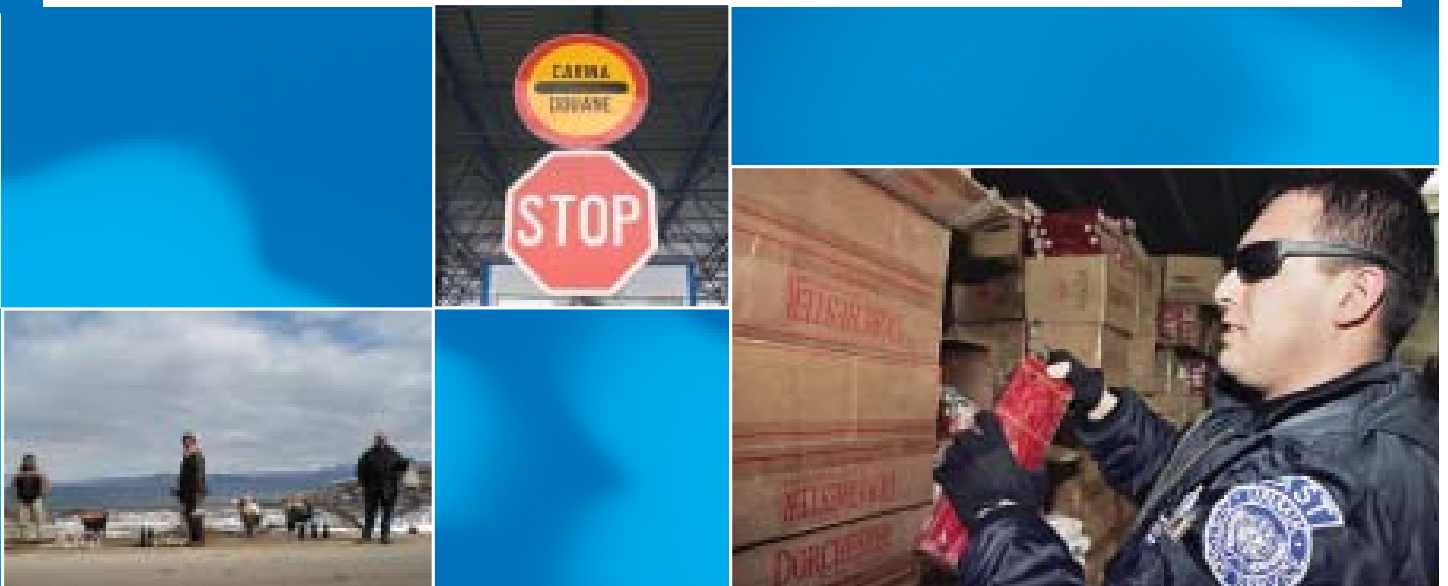
Following the collapse of Albania's pyramid savings scheme in 1997 which resulted in the breakdown of national law and order, the Albanian government requested that the European Commission set up the CAM-A programme to restore the effective running of the Albanian Customs Service (ACS). CAM-A's first priority was to assist in re-asserting the presence of the ACS at border locations by re-establishing customs buildings and human resources. To complement this activity the programme has drafted legislation for the country, such as the Customs Code and Implementation Provisions, and overseen the reorganisation of the ACS's human resource management to make it more transparent. In addition, CAM-A has provided training to ACS's Intelligence Section and introduced the application of the World Trade Organisation's Customs Valuation methodology.

In order to boost the technical infrastructure of the country's customs service, CAM-A has installed the ASYCUDA++ system – an IT software product developed by UNCTAD* – in the country's main customs houses, which enables the computerised registration of import, export and transit declarations of goods. CAM-A's involvement in computerising customs was extended to taxation in 2002, following the entry of Albania into the World Trade Organization. One of the main schemes that the programme is now running is an Integrated Tax System (ITS) project to computerise the country's customs and tax offices.

Over the last three years, CAM-A's Integrated Tax System project has provided technical input into extending the country's existing VAT system with other tax regimes, such as profit tax and social insurance contributions. At present, it is working on integrating excises into the tax system before proceeding to other taxes, such as gambling tax. The roll-out of the ITS system in all tax offices, and the automating of the tax registration process for tax offices and the public alike, will assist the Albanian Tax Authority in increasing the efficiency of its revenue collection.

At the same time, CAM-A is also tackling organised trafficking and cross-border crime through its own Organised Crime Initiative (OCI) launched in 2003. Under the Initiative, 3 teams of 2 EU experts in customs and police work have been deployed around the country's main entry points to advise on how best to operate anti-smuggling activities. The OCI teams have trained Albanian Customs Service staff in car searching and handling cases of commercial fraud, such as the smuggling of third generation mobile phones, cigarettes and heroin. At a more general level, by being based at customs points and working alongside both Albanian customs and police officials, the OCI teams are assisting in improving cooperation between the two organisations – an interaction which has, historically, been limited.

* United Nations Conference on Trade and Development



Bosnia and Herzegovina

Starting in 1996, the CAFAO-BiH programme first supported Bosnia and Herzegovina in drafting and developing key customs legislation and procedures that would ensure a single and uniform customs territory. In 1997, it embarked on a review of the country's tax administrations in the country's two Entities, the Federation of Bosnia and Herzegovina and the Republika Srpska, before making recommendations on how to improve national tax enforcement measures and to reform tax compliance.

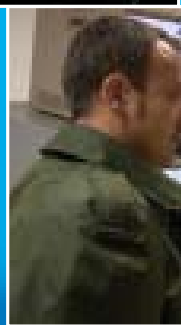
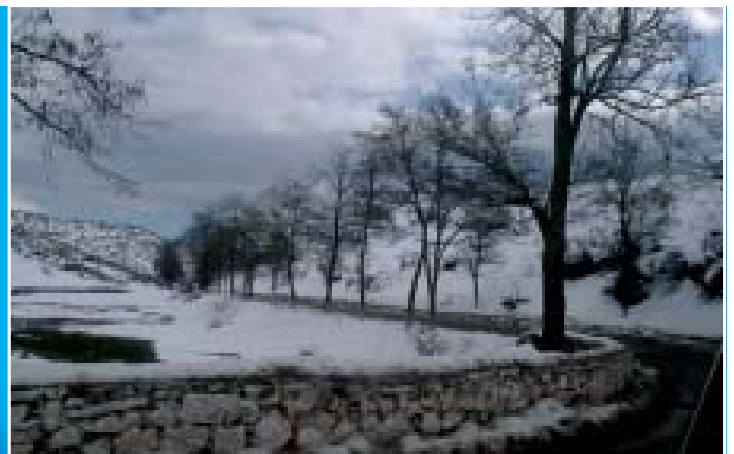
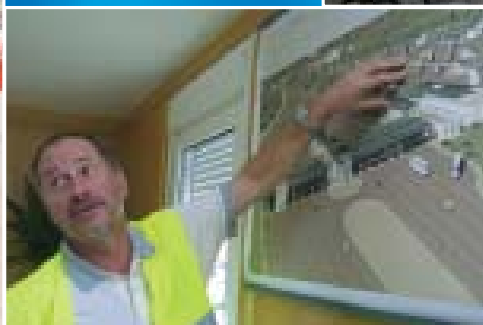
However, with time, it became clear that the unusual political organisation of the country rendered the implementation of customs regulations consistent with State customs policy and laws in a systematic and transparent way almost impossible. And while some progress was made by CAFAO in improving revenue yield and detection of offences and underpayments in the Federation of Bosnia and Herzegovina, its actions were met with resistance by the tax authority of the Republika Srpska.

Such obstacles to harmonising customs activities nationwide were in part overcome by a new law adopted in 2003 that provides for the merging of the Entities' and Brčko District administrations into a single Indirect Taxation

Authority (ITA) at State level. CAFAO-BiH has subsequently been active in the physical establishment of the ITA and in supporting the Entities in the merging of their customs administrations. This process is due to be completed during the course of 2005.

With CAFAO-BiH assistance, the country is today in the process too of migrating from a Sales Tax system to a VAT EU compliant system at State level; it is also planned that it will assist in the integration of Excise Taxes into the ITA. This is a considerable operation, and CAFAO-BiH's on-site team has been increased in country to deal with the increased expertise needed to complete the task. Although a provisional deadline was set for a VAT system in 2005, it is currently expected that the VAT system will be fully functioning in 2006.

During its first years in the country, CAFAO-BiH also oversaw the implementation of the ASYCUDA++ customs computer system to create a more modern and efficient approach to customs declarations work country-wide. A replacement to this system, ALICE, which can ensure full connectivity with EU systems is now being worked on by the CAFAO-BiH programme for implementation in 2006.



former Yugoslav Republic of Macedonia

When the former Yugoslav Republic of Macedonia gained independence in 1991, it was able to call on assistance from experienced customs officers from the federal service of the former Yugoslavia in developing its national customs administration. This considerably facilitated its progress in setting up a service, and for some years, the former Yugoslav Republic of Macedonia's Customs Administration (MCA) made great advances, including successfully installing ASYCUDA++ software to modernise its management of customs data. However, when the political situation in the country deteriorated at the end of 1990s, the MCA began to stagnate.

Corruption became endemic in the service to the detriment of revenue yields and public safety. Following initial reluctance on the part of the former Yugoslav Republic of Macedonia's Customs Administration to have EU experts inside its service, it eventually agreed to the setting up of the CAFAO-MAK programme in the country's capital, Skopje, in 2002. A change of Government in the same year saw a change-around in attitudes towards the service. And this, combined with the appointment of a new Director General of the MCA, has

resulted in a strong drive towards rooting out corruption within the service and in fighting illegal trafficking.

Furthermore, the MCA's Director General has, with assistance from CAFAO-MAK, developed a five-year strategic business plan to manage the modernisation of the MCA along EU Customs Blueprint guidelines to improve its perception among the commercial sector and the public. Supporting the implementation of the business plan forms the main objective to CAFAO-MAK today, including ensuring that the MCA has a firm legal basis on which to work and that customs procedures are managed effectively.

The CAFAO-MAK programme has not provided any support to the Public Revenue Office (PRO) under the Ministry of Finance to date. But are underway about developing support to the Public Revenue Office in the preparation of its own business plan in line with EU Taxation Blueprints standards. At present, it seems likely that CAFAO-MAK will, following the PRO's successful implementation of VAT, help the Office in terms of compliance, reducing VAT fraud and increasing revenue yield.



Serbia and Montenegro, including Kosovo

The CAFAO programmes in Serbia and Montenegro have been designed to meet the differing needs of the two Republics. CAFAO regularly coordinates its actions with the two Republics and Kosovo, so as to develop a cohesive response to customs development in the country and a single economic space.

The Republic of Serbia

The infrastructure of the customs administration in Serbia was in many ways more advanced than those of other Western Balkan countries when the former Yugoslavia broke up, as Belgrade had been the central coordination point of the federal customs services. During the following decade, however, conflict and isolation left the new Customs Administration of Serbia (CAS) requiring comprehensive modernisation. In recent years, the CAFAO-Serbia programme has provided it with assistance in a number of strategic studies, in particular in organisational and human resource management.

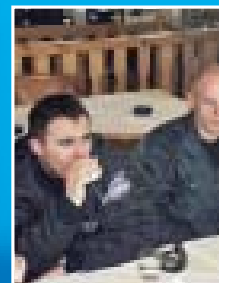
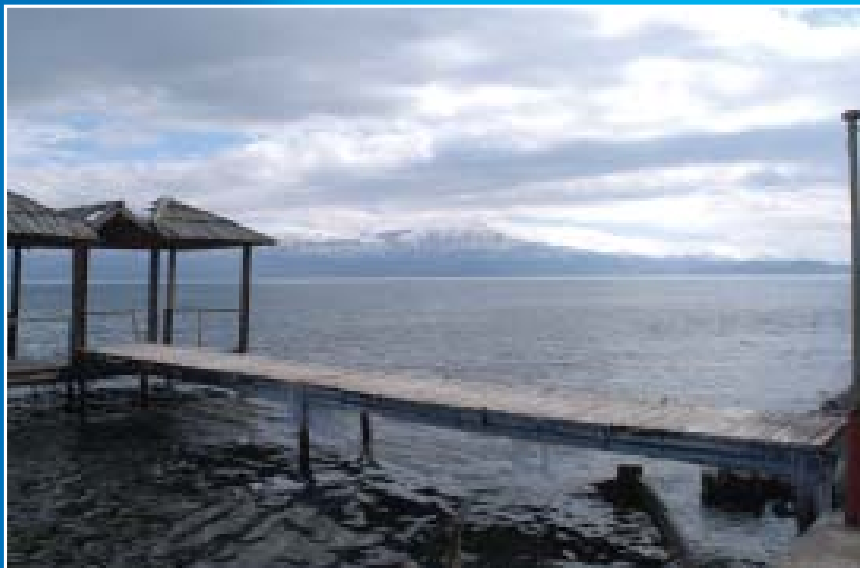
The CAFAO-Serbia programme has been especially active in legislation, and made a significant contribution to the drafting of a new Customs Law that was approved in 2003. It has since provided input to the drafting of implementing provisions to the Customs Law that are in accordance with EU standards.

At present, CAFAO-Serbia's role in the implementation of the new EU compliant VAT system in the Republic is limited to strategic input on scheduling, as the roll-out is being administered by a separate donor. Once introduced, the programme is expected to support the VAT system in the area of compliance and ensuring the efficient collection of VAT at importation.

The Republic of Montenegro

CAFAO-Montenegro is focusing its efforts on supporting the Montenegrin Customs Administration (MCA) in turning the customs infrastructure inherited from former Yugoslavia into a coherent and efficient service. This includes improving MCA's management of customs and excise regimes (warehousing, producers of excise goods) to EU standards, training staff and developing an effective enforcement and compliance sector (intelligence, investigation and anti-smuggling). Together with CAFAO-Serbia, it is also assisting the MCA in fulfilling its role in the Joint Office.

The Montenegrin General Directorate of Taxation introduced VAT in the country in 2003. The CAFAO-Montenegro team is therefore assisting in assuring that the approach to tax administration remains broadly EU compliant. In future, it will focus in improving taxpayer compliance and enforcement issues to increase revenue yield.



Kosovo^[1]

CAFAO and the United Nations Interim Administration Mission in Kosovo (UNMIK) started operating in Kosovo in August 1999 as CAM-K, after a European Commission study carried out in the territory revealed that its customs service had collapsed following ethnic conflicts in the region.

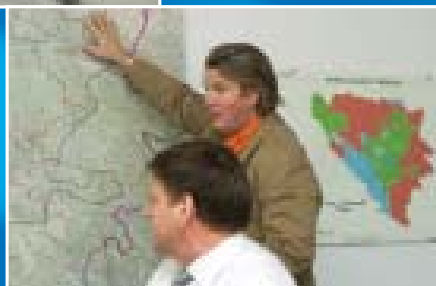
As a result, the EU customs experts that were first deployed to Kosovo focused on setting up an entirely new customs service. This new service today employs 500 people. As the service's numbers have risen and its experience widened, so the number of international experts involved in supporting its professional development has decreased from 9 to 6.

Unlike other institutions in Kosovo, the UNMIK Customs Service remains a reserved function and a responsibility of the territory's administrator, the Special Representative of the Secretary General of the UN. Over the next few years, the CAFAO-UNMIK team plans to consolidate their activities in the customs service's development by providing support to customs employees in

legal issues, procedures and management tasks. It is less involved for the moment in indirect taxation, as the province has already introduced a VAT system in 2001 supported by a U.S. Agency for International Development (USAID) – financed programme. In 2003, CAFAO-UNMIK reviewed the application of this system so as to provide the Tax Administration of Kosovo (TAK) with recommended actions in the areas of VAT legislation and audit procedures. These will assist TAK in improving its ability to perform structured and effective VAT audits.

The CAFAO-UNMIK programme is presently involved in developing methods to find non-complaint companies to boost revenue yield. And, following its review of the VAT law to ascertain its EU compliance in 2004, CAFAO-UNMIK is also redrafting, with the backing of the Tax Administration of Kosovo, the VAT law with implementing provisions. It is expected that CAFAO-UNMIK will continue to lend support to the Tax Administration, under the Ministry of Finance and Economy, in the years to come and possibly expand its activities into areas of revenue and fiscal policy.

[1] As defined by UN Security Council Resolution 1244



Customs and Fiscal Assistance Office (CAFAO) Highlights

Catching contraband : FAST – Flexible Anti-Smuggling Teams

“Together we collect around 70% of the territory’s budget, or 435 million euro, through customs duties,” says Naim Huruglica, Director of the United Nations Interim Administration Mission in Kosovo (UNMIK) Customs Service, Kosovo. “That’s a substantial contribution.” What makes the figure all the more impressive is that five years ago there was no customs service on the territory. The UNMIK Customs Service started from scratch in 1999 and has since expanded from a team of 37 customs officers – Kosovans previously working in the federal service of the former Yugoslavia – to an organisation employing 500 people. Most of them are young Kosovans under 35 years of age who, although highly motivated, are often inexperienced in customs work. As a result, the CAFAO-UNMIK team has been providing local customs officials with training to raise their professionalism. “The assistance we’ve had from CAFAO experts in recent years has definitely helped raise our standards of operation to EU levels,” says Huruglica. “It’s true that we still have to work on our public relations – to show the public that the service does its job properly and isn’t corrupt – but that will take time.”

In its early days, the UNMIK Customs Service concentrated on increasing the province’s revenue generation, in particular through organising an efficient system for collecting legitimate excise on goods. Since the introduction of the Customs Code of Kosovo in 2004, which has turned the entire territory into a single customs zone, it has shifted its focus to anti-smuggling activities. Under the Code, customs officials are able to carry out checks anywhere within Kosovo and on a so-called ‘selective’ basis. So as to make the territory’s anti-smuggling work more effective, the UNMIK Customs Service has created Flexible Anti-Smuggling Teams (FAST), to protect the public from illicit trafficking across the province.

With a fleet of ten cars, four of which were donated by the CAFAO-UNMIK programme and

the rest from the Customs Service, the FAST teams operate around the country checking suspect cargoes, cars and trucks for illegal goods. Two teams, four people are allocated to each car, are based in the north of Kosovo and the remaining eight travel around the country according to a pre-agreed schedule. Each morning the teams meet to analyse potential risks, assess profiles of suspected smugglers and detail the day’s itinerary. They liaise with the police about intended operations and then go out into the field where they work independently.

“Most of the smuggled goods that we find are cigarettes,” says Alma Shabi, a FAST team leader. “They are relatively easy to spot – if a pack doesn’t carry a sticker showing that excise duty has been paid on them then they’re illegal.” In 2004, 5 tonnes of cigarettes without the excise banderol were discovered by a FAST team. And in the first two months of 2005, the teams detected around 100 smuggling offences. Although seizures of drugs and arms are now less common, they are not unknown – in 2003, for example, 145 automatic shotguns were discovered in a vehicle entering the country from the south-east. Overall, however, seizures of all kinds of smuggled goods are going down. This is in part due to the work of FAST and the more effective operation of the entire UNMIK Customs Service.

In 2007, the CAFAO-UNMIK team intends to withdraw from the Kosovo Customs Service – at present two top posts in the Service are held by internationals – and it is important that it leaves an organisation which is not only dynamic but also trained in appropriate customs regulations and search techniques. Consequently, the FAST team has been equipped with spray and batons, and is currently receiving self-defence classes. Says Shabi: “We’ve never had any serious problems, but we do get threatened.” Not that this seems to have deterred her from carrying out her duty. “For me,” she says, “patrolling is the best part of the job. It’s still a great moment when you find a haul of smuggled goods.”

Red or green ? Clearway system streamlines customs checking procedures

Skopje airport in the former Yugoslav Republic of Macedonia receives around 12 flights a day. It is the Republic's principal point of entry to the country and in one month, some 50 to 60,000 passengers will pass through it in both directions. Until recently, passengers often endured queues and cramped conditions as they waited to clear customs, but all this looks set to change with the installation by the former Yugoslav Republic of Macedonia's Customs Administration (MCA) of a new improved way of customs checking procedures in the airport – a red and green channel route, or 'clearway system' as it is better known.

The panels, barriers and signs that make up the channel route were bought with EU funds administered by the European Agency for Reconstruction. And the CAFAO-MAK team has provided training in both Skopje and Manchester, UK, for the airport customs department on how to operate the system effectively. Previously, all items of luggage were X-rayed on arrival. The clearway system works on a selective basis, so that passengers who choose to go through 'nothing to declare' green route will be checked by customs officers at their discretion. Whereas all passengers who go through the red channel will, as in other international customs check points, be stopped and their luggage searched automatically.

At Skopje, the clearway system is now in the process of being activated. "It will take time for us to get the system up and running properly but we're getting there," says Ivan Spasovski, head of the Airport Customs Department. Once in place, it is expected that the system will help cut queues and improve incoming passengers' first impressions of the country. In an area where there is an urgent need for increased trade with foreign companies and organisations, a smoother running and professional customs channel should encourage business people to have confidence

in the efficiency of local infrastructure. It is commonly believed that as much 95% of decisions about whether to invest in a country are made while waiting in line at the airport.

The system is not without its drawbacks: a selective system for checking tends to result in a lower capture rate of smuggled goods. To compensate for this, the CAFAO-MAK team has been training customs officials to become more engaged in the checking procedure from a psychological point of view. They are being encouraged to be alert to suspicious circumstances and to use profiling to ascertain the risk of individual passengers. They are also being advised to adopt a more vigilant approach when dealing with people working in the airport so as to curb the development of 'internal' smuggling routes in and out of the airport. The former MCA has had problems in recent years with institutional corruption and is trying to find new ways of tackling it.

To date, the entire airport's customs unit has attended two seminars on the clearway system, and four senior unit managers have spent time in Manchester 'shadowing' their counterparts to see how the city's red and green channel system is used. The training has, says Spasovski, positively influenced customs officials' attitudes towards the clearway installation. Together with CAFAO-UNMIK, the MCA now hopes to reach agreements with other service providers in the airport, such as airlines, cafés and restaurants, to allow customs officials to enter their premises to check passengers when required.

Once the clearway system is fully operational, it will make a considerable visible and tangible difference to the way in which Skopje's airport customs checking procedures are carried out. Spasovski looks forward to the day. "I want people to have a good impression of the country," he says. "It's part of the customs service's duty to make people feel welcome when they arrive, regardless of whether they are Macedonian or foreign. And as our airport is small, we really have no excuses."

Integrating customs policy - and personnel

Bosnia and Herzegovina's customs services are undergoing radical changes. Since 2003, the country's two main administrations - the Federation of Bosnia and Herzegovina and the Republika Srpska – have been merging their customs authorities into a single customs administration run by the State-level Indirect Taxation Authority (ITA). Assisting the two administrations in completing the merger and creating the ITA, since the start, has been the CAFAO-BiH programme.

Like the country's customs administrations, Orašje border crossing point on the country's northern frontier with Croatia has seen a number of changes in recent years. Three years ago, customs officers at this checkpoint had to stand unprotected in all kinds of weather while on duty. Today, a high metal roof which stretches over four lanes of traffic is there to cover them. This and the site's new offices were built using funds granted by the EU, and the ITA has also invested in eight new computer screens installed in the offices, which monitor the border-crossing point 24 hours a day, seven days a week. Similar video screens have also been bought for two of the other 38 border crossing-points around the country.

Among other duties, Orašje border crossing point checks that goods and cargo carried by passing traffic are being declared appropriately. Says head of Orašje 'border-crossing' point Ismet Kičin: "Fake reporting of the quantity and kinds of goods that people are taking through is a common problem. So too is declaring goods within the wrong tax bracket. People declare their goods but put them in categories that mean they will be charged less tax." Adds Indirect Taxation Authority official Milenko Počuč: "Take meat, for example. Only recently the ITA had a case where a supplier declared the cargo as 'vegetables' when in fact

it was meat. That's because meat is taxed more highly than vegetables."

At the moment, Orašje border crossing point employs 29 staff from the country's various ethnic groups. With the re-organisation of the customs administrations and job cuts, many customs officials were transferred to new customs points – sometimes from one end of the country to the other. In a country which was divided by a bitter ethnically driven war in the early 1990s, this mixing of personnel marks a considerable move forward in the country's social and customs integration. "I'm glad to say there have been no reports yet of incidents between officials as a result of the changes," says Počuč.

To help consolidate the integration of customs staff on the ground, the CAFAO-BiH programme has been involved in organising the design and delivery of a single dark navy uniform that will be worn by the new State customs officials. Previously, each political administration of the country had its own colour – a green uniform for the Federation of Bosnia and Herzegovina, for example, and a blue one for the Republika Srpska. Not only is a new customs uniform important psychologically for the staff, it also helps improve the public's perception of the service as a coherent, national organisation.

Customs officials' preoccupations are not just with uniforms, however. Says Orašje border crossing point employee Matok Krištić: "It's good that we now have a place to cover us during the winter months. There are always two officers on duty at any one time. When one's outside checking the documents, the other can now go and have a sit down." Krištić is, he says, still getting used to the new customs organisation, but believes it is a much more realistic way of running the system overall. And how does he know when to treat a vehicle as suspicious? "Most of the time," he says, "it's just human instinct".

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