

**Związek Zawodowy  
Celnicy PL**



Warsaw, 29 May 2025

Ref: ZZ Celnicy PL-ZG-22/2025

Mr. Thomas Gerassimos  
Director-General  
Directorate-General for Taxation  
and Customs Union  
European Commission  
Rue de la Loi 200  
1049 Brussels

**Appeal for Intervention to Address the Degradation of the Polish Customs and Tax Control Service and Discriminatory Treatment of Its Customs Officers**

Dear Director-General,

The Board of the nationwide Customs Officers Trade Union (Związek Zawodowy Celnicy PL) – the largest representative body within the National Revenue Administration (NRA)<sup>1</sup> – respectfully requests your intervention to halt the ongoing decline in the operational capacity of the Customs and Tax Control Service (CTCS), and to address the discriminatory treatment of its customs officers in comparison to members of other uniformed services in Poland.

The Customs and Tax Control Service (prior to 2017 known as the Customs Service) has undergone numerous necessary and essential reforms in the past to support its continued development. However, since the 2017 reform, which merged the Customs Service with the tax administration services, there has been a continuous regression in many customs-related areas, including managerial, logistical, training, and IT domains. It must be strongly emphasized that the 2017 reform and the resulting establishment of the National Revenue Administration have not fully achieved their intended objectives.

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<sup>1</sup> 8 000 members

The 2023 report entitled *Information on the Results of the Audit "Organization and Personnel Policy of the Customs and Tax Control Service"*<sup>2</sup> offers a stark assessment of the current state of affairs. It underscores the diminished potential and effectiveness of the CTCS due to the merger of the customs and tax services as well as a halt in its growth, resulting from systemic mismanagement and organizational dysfunction, and the loss of institutional capacity necessary for fulfilling both national and EU-mandated customs responsibilities.

### **Management of the Customs and Tax Control Service**

Customs officers of the CTCS carry out a wide range of tasks related to the detection and prevention of irregularities that threaten the financial security of Poland and the European Union. Their duties also encompass enforcing prohibitions and restrictions on international trade in goods, established in particular for the protection of human and animal life and health, plants, the environment, public health and safety, consumer protection, international security, national heritage, intellectual property rights, and trade policy measures.

Despite its status as a uniformed and armed service, the CTCS lacks several fundamental features of such institutions. For example, there is no central command headquarters, nor is there a clear delineation between the duties carried out by the CTCS officers and those performed by civilian staff. Frequently, civilian tasks are assigned to uniformed customs officers, which results in inefficient use of human resources.

The Head of the National Revenue Administration is responsible for the organization of the CTCS as well as for personnel and training policy. The Directors of the Revenue Administration Regional Offices (DRARO) are responsible for implementing these policies at the voivodeship (regional) level. According to Article 37 of the Act on the National Revenue Administration, in organizational and financial matters, a revenue administration regional office together with its subordinate customs and tax control offices constitutes a single organizational unit, the head of which is the director of the revenue administration regional office.

Responsibility for the implementation of organizational and personnel matters has been consolidated at the level of the Head of the National Revenue Administration, the Minister of Finance, and the DRAROs. Pursuant to Article 145(1) of the Act on the National Revenue Administration, the director of a revenue administration regional office acts as the head of the organizational unit in relation to customs officers serving within the revenue administration regional office and its subordinate units, including the customs and tax control offices. In contrast, with respect to the DRARO, customs officers serving in organizational units of the office supporting the Minister of Finance, these responsibilities are exercised by the Head of the National Revenue

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<sup>2</sup> No. KBF.430.4.2023

Administration, in accordance with Article 145(2) of the Act on the National Revenue Administration.

Among the most significant shortcomings of the aforementioned arrangement is the supervision of customs officers' service by civilian personnel who are unfamiliar with the operational framework and responsibilities of the Customs and Tax Control Service, and who lack any practical experience in the duties performed by uniformed customs officers. Out of 16 Revenue Administration Regional Offices, only in two cases does the Director of the RARO hold customs officer status. Frequently, the Directors of the RAROs are former employees of banks, local government bodies, or State Treasury companies. This situation results in the challenges faced by customs officers in the execution of their duties being deprioritized, and there is a notable absence of a vision for the development of the Customs and Tax Control Service.

Even more concerning is the fact that managerial positions in the Customs and Tax Control Offices (units primarily responsible for enforcement and control tasks formerly carried out by the Customs Service) are often held by civilian employees or by individuals who were admitted into the service on an ad hoc basis following the 2017 reform, without possessing the necessary knowledge or experience in the field of customs operations.

The top management of the National Revenue Administration consists exclusively of civilian personnel, which results in a lack of understanding of the needs of the CTCS, as well as an absence of a strategic vision for its development. **We are witnessing a progressive degradation of the CTCS's operational potential and a disregard for the entire community of its uniformed customs officers.**

### **Personnel Policy**

There has been a consistent decline in the number of personnel serving in the CTCS. Customs officers are leaving the CTCS after only 2–3 years of service, often transferring to other uniformed services after receiving training within the NRA. No minimum staffing level has been ensured for the CTCS officers performing the duties assigned to this formation. Experienced customs officers with 15 to 20 years of professional service are also leaving, citing poor management as the primary reason. The CTCS officer positions remain unfilled in many RAROs, including critical roles in customs control, particularly at the external borders of the European Union.

Successive management reforms have resulted in the multiplication of managerial positions, without addressing the need to increase staffing in control functions. Decision-making at the managerial level is often misaligned with the operational requirements for performing control tasks, including those related to the implementation of EU customs policy.

A disproportion in remuneration continues to exist between customs officers serving at the eastern border and those stationed in other parts of the country, **to the detriment of those serving at the EU's external border.**

For over a year, we have been requesting legal amendments regarding the working time regulations for the CTCS officers. These regulations should be adapted to real-world conditions and aligned with the standards applicable in other uniformed services.

The personnel policy managed by the civilian Head of the National Revenue Administration within the Ministry of Finance is not oriented toward the optimal use of the operational potential of the CTCS officers.

### **Training Policy**

The extent to which the Tax & Customs Academy addresses reported training needs remains low, as training plans are shaped primarily by the budget available to the Academy. In the absence of substantive training delivered by experienced instructors, the Academy instead offers courses in occupational psychology, which are of significantly lesser relevance to the daily duties of the CTCS. There is a complete lack of firearms training and qualified firearms instructors – an unacceptable shortcoming in an armed uniformed service!

### **Digitalization and Logistics**

The Customs Service, now the Customs and Tax Control Service, joined the National Revenue Administration with a high level of IT advancement, owing to the oversight of this aspect of customs service development by EU authorities. As of 2017, the application of digital tools in customs control was at a level that the tax services only achieved in subsequent years. However, the policies implemented in this area have led to stagnation within the CTCS, which now performs its duties using outdated IT equipment (7–8 years old), while the most modern and efficient equipment is allocated to support units within the NRA and to managerial staff. Service vehicles and equipment used for control tasks are not regularly maintained or repaired by the appropriate specialized logistics services, resulting in frequent breakdowns and rendering them unusable.

### **Conclusion**

Dear Director-General, we are unable to identify any area of management within the Customs and Tax Control Service that could be positively assessed, which is why we are making this appeal. Our position on this matter, repeatedly addressed to the Head of the National Revenue Administration in recent years, has been met with no understanding.

Recently, the heads of the uniformed services under the Ministry of the Interior and Administration – namely, the Police, Border Guard, State Fire Service, and the Prison Service of Poland – have decided to grant **housing benefits** to their respective officers.

This benefit constitutes a financial housing allowance added to the officer's salary. According to the justification accompanying the draft amendments to the respective pragmatic laws governing the individual uniformed services, the benefit addresses the limited availability of service-owned residential units and the disproportionately low value of existing housing entitlements in relation to current market rental prices or mortgage payments.

It is important to emphasize that, to date, customs officers of the Customs and Tax Control Service have had no access to residential units, due to the absence of such housing, and have also not been entitled to any form of compensation for the lack of service housing, unlike officers of other uniformed services.

The draft bill also states that the objective of introducing a housing allowance for the aforementioned uniformed services – an entitlement which, according to the Minister of Finance, should not be extended to customs officers of the Customs and Tax Control Service – is to *“ensure financial and housing conditions for officers that would serve as a significant incentive to remain in service and to perform their duties at the highest possible standard. This is particularly important given the current geopolitical situation (including the migration crisis, notably at the border with Belarus, the war in Ukraine, and the heightened alert levels currently in force in Poland). It is also intended to help attract more candidates to serve in the Police, Border Guard, State Fire Service, and the State Protection Service. Compared to the currently applicable measures, the proposed housing allowance would constitute real financial support in securing housing for officers by introducing flexible solutions. These would allow officers to tailor the form of their housing entitlement to their individual family and residential circumstances, for example, choosing the housing allowance could support the rental of a flat or the repayment of a mortgage.”*

The Minister of Finance, who oversees the Customs and Tax Control Service, responded to our appeal to include customs officers of our service in the aforementioned housing benefit with a definitive: NO.

**As a result, we are the only uniformed and armed service in Poland, subject to the same service regulations as other officers, that will not receive the housing allowance. This constitutes clear discrimination without the presentation of any rational justification.**

We are concerned that such a policy by our superiors will lead to the gradual and natural dismantling of our service, due to a lack of interest from potential candidates and the continued departure of experienced personnel trained over many years.

In light of the above, it is necessary to ask whether the customs authorities in Poland will be able to meet the goals of the Customs Authorities Development Policy 2030, which aims to orient the customs service toward new challenges and the realization of the EU vision for what customs services could look like in 2040.

Once again, we kindly request intervention to stop the further degradation of the potential of the Customs and Tax Control Service and to prevent the discriminatory treatment of its customs officers compared to officers of other uniformed services in Poland, particularly with regard to the allocation of the housing allowance.

We would also like to draw your attention to the fact that Polish customs officers of the Customs and Tax Control Service are simultaneously the EU customs officers, and 75% of the customs duties collected by them go directly to the European Union budget.

The continued weakening and ongoing degradation of the Polish (EU) customs service will result in the loss of experienced customs officers to other services or to the private sector. And yet, the Commission has tabled a reform of the Customs Union founded on such principles as *"an efficient Customs Union [...] and a geopolitical Customs Union, capable of better defending the financial interest of the EU and its Member States as well as EU's security, safety, health, economic or environmental interests and values, to coordinate trade restrictions and shape international customs cooperation..."*.<sup>3</sup>

We kindly request your response to the following email address: [biurozg@celnicy.pl](mailto:biurozg@celnicy.pl)

Yours sincerely,

On behalf of the Board

CC:

1. Mr. Donald Tusk, Prime Minister
2. Mr. Andrzej Domański, Minister of Finance
3. Mr. Marcin Łoboda, Head of the National Revenue Administration
4. Presidential campaign committees

Przewodnicząca  
Związku Zawodowego  
Celnicy PL  
*Jolanta Haron*  
Jolanta Haron

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<sup>3</sup> Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee "Customs reform: Taking the Customs Union to the next level", Brussels, 17.5.2023 COM(2023) 257 final