

## Harmonization of Albanian legislation in smuggling as a customs violation with the EU Acquis

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### Abstract

Albania entered into a Stabilization and Association Agreement with the European Union (SAA) in 2006. It requires that legislation and legal policies in Albania be approximated with the EU acquis. Article 97 of the SAA specifically requires this approximation in the fields of customs, a process which Albania has started in years. The current Albanian Customs Code adopted in 2014, is generally in line with the Union Customs Code. It should though be considered that the part of legislation regarding customs violations cannot occur, as far as the Union Customs Code contains no provisions regarding customs violations. This is still considered in the jurisdiction of Member States and is regulated through internal national legislation. EU has still adopted two important laws to protect its financial interests: the Irregularity Regulation and the Community Fraud Convention. Also, a recent Directive (EU) 2017/1371 foresees the substitution of the Community Fraud Convention in the near future. This article provides some insights of the existing regulation in Albanian of smuggling as one of the main types of frauds, compared to these acquis.

**Keywords:** Criminal Code, Customs Code, fraud, smuggling, harmonization, EU acquis.

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