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# Cross-border Tobacco Smuggling: Case Study of Eastern Macedonia and Thrace Region of Greece

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*This policy article examines tobacco smuggling as a manifestation of cross-border crime in the Eastern Macedonia and Thrace region of Greece. It explores the socio-economic and legal factors contributing to the phenomenon and provides insights from case studies and data analysis. Findings indicate that enhanced regional cooperation and stricter law enforcement measures are critical for combating this issue. The article suggests that a holistic, technology-driven, and collaborative approach is critical to combating this lucrative cross-border crime.*

## Executive Summary

The tobacco smuggling case study reveals connections between smuggling and customs controls at the Greece–Bulgaria border. Greece signed the Schengen Agreement in 1992, implemented in 2000 (Caifas-Gmpanti & Giannakoula 2008, 378–416). The implementation of the Schengen Agreement resulted in the abolition of goods controls at the internal borders and, correspondingly, of the 24-hour controls in the border zone of Greece–Bulgaria. Currently, only passport/ID checks are carried out by the Police at the borders of the two countries. After Bulgaria acceded to the European Union on 31 March 2024, these checks were planned to be abolished at the beginning of 2025 (European Parliament, Motion for a Resolution B9-0309/2023).

Research shows increased smuggling due to the 2009 economic crisis and the anti-smoking law of 2019. Police have adapted effectively by utilizing informant networks, while customs remain limited by outdated equipment

and sporadic checks. A shift to targeted preventive measures and shared databases is recommended to enhance enforcement. Harmonized legal frameworks across EU countries could deter smuggling by imposing stricter penalties (Filippov 2019, 50).

## 1. Introduction

### 1.1. *The Illegal Tobacco Smuggling after the Economic Crisis in Greece*

The illegal tobacco trade is a significant economic issue for Greece and Bulgaria, with Greece being the second-largest market in Europe for illicit tobacco, according to a 2023 KPMG report (KPMG 2023). This problem has grown since the 2009 economic crisis, when illegal cigarette consumption surged from 3% to 20% by 2012, totaling over 3.5 billion euros in sales (Figure 1). Greece

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also implemented higher tobacco taxes, 33% above the EU average, in an attempt to boost public revenue, but this only fueled the illegal market as consumers sought cheaper options (Tribonias 2016).

The geographical location of Greece, with a 5,315 kilometer land border with Bulgaria, further facilitates smuggling. The European Union has responded by signing the International Trade Organization’s protocol to combat tobacco product smuggling in 2016 and strengthening cooperation with national customs authorities. However, more efforts are needed to reduce the economic and social impact of this illicit trade.

### 1.2. The Steps of the Customs Policy after the Greek Financial Crisis

The Greek government recognizes the importance of combating corruption and smuggling, as they lead to significant public revenue losses and hinder economic development. The Independent Authority for Public Revenue (IAPR) has effectively implemented EU-imposed reforms since 2009, focusing on tackling smuggling. Key measures included modernizing control mechanisms, such as energy scanners, advanced cameras, GPS trackers, and “smart nose” detection machines for mobile and marine units (IAPR 2019). Additionally, the General Directorate of Customs and Taxation (GDCT) strengthened cooperation with law enforcement agencies, leading to the seizure of 60.1 million cigarettes in 2022, worth over 12.5 million euros in taxes (Skoufou 2023).

However, criminal networks persist, exploiting Greece’s high tobacco taxes and the low-cost tobacco in neighboring Bulgaria and Turkey. This study examines the relationship between tobacco smuggling and customs controls at Greece’s border with Bulgaria, analyzing the effectiveness of reforms and the challenges faced by customs officers. It concludes with policy recommendations for further action.

### 1.3. Methodology

The research approach is qualitative (inductive). It sets a number of questions, the examination of which leads to a general proposition that verifies the original thesis of the paper, that preventive customs controls at the Greek-Bulgarian border and the mapping of criminal networks will contribute to the fight against smuggling (Bellamy 2012, 76). The research follows a qualitative rather than a quantitative approach, as the first can provide a more comprehensive understanding of the actual aspects of the problem. This is because it allows the recording of personal experiences and incidents that: a) introduce new aspects to the research field, b) illuminate unknown aspects of facts, which would otherwise have been ignored (Bilger et al. 2006, 69), and c) is based on the testimony of individuals who staff the prosecuting authorities (Merriam & Garnier 2019, 215).

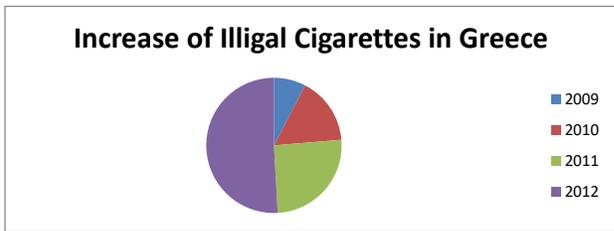


Figure 1: Increase of Illegal Cigarettes in Greece After Economic Crisis. 2009: 3%, 2010: 12.6%, 2011: 15.9%, 2012: 18.8%. Source: Newsroom Iefimerida.gr (2015).

The data collection method included five focus group interviews, from the Customs offices of Komotini, Xanthi, Kavala, and Drama, as well as one focus group from police officers in Komotini. The groups included ten customs officers who work in customs offices located near the border with Bulgaria, fifteen customs officers who belong to the uniformed teams called mobile control teams, and six police officers from the Komotini police department dealing with the prosecution of organized crime and smuggling. The selection of police officers from a single city was made, on the one hand, due to the short time of conducting the investigation (three months) and, on the other hand, because, as can be seen from the statistics listed below, the police officers of Komotini made the most arrests compared to the other cities (Table 1, 2). The findings also showed that they have developed a network of informants that effectively contributes to the arrests made in all the cities of the region.

The method of semi-structured interviews was selected, as it offers flexibility for the researcher and allows the interviewer to add new elements to the research

Table 1: Gender, Age, and Experience of the Participants in the Qualitative Research. Source: the author, based on data from her qualitative research.

CUSTOMS & CONTROL GROUPS	PARTICIPANTS	GENDER	AGE	EXPERIENCE
KOMOTINI	5	W=1 M=4	30-35=2	1-5 years=6
XANTHI	8	W=3 M=5	40-45=7	5-10 years=7
KAVALA	3	W=1 M=2	45-50=10	15-20 years=10
DRAMA	9	W=5 M=4	50-65=6	30-35 years=2
TOTAL	25	W=10 M=15		

Table 2. Gender, Age, and Experience of Participants in the Qualitative Research. Source: the author, based on data from her qualitative research.

POLICE OFFICERS	PARTICIPANTS	GENDER	AGE	EXPERIENCE
KOMOTINI	6	M=6	35-40=4	15-20 years=4
			40-45=1	20-25 years=1
			55-60=1	15-20 years=10
			50-65=6	30-35 years=2

questions (Olariu 2019, 14). The focus groups were held in the professional space of the participants, where the purpose and methodology of the research was explained, and their written consent was requested. A previous request was made to the General Directorate of Customs and Excise Taxes, the Customs Control Service of Thessaloniki, and the Hellenic Police Headquarters. The three agencies gave written consent for the interviews.

## 2. The Illegal Tobacco Smuggling Market as an “Attractive Market” for Criminal Networks

The themes of the crime of tobacco smuggling on the region’s border with Bulgaria are of great criminal and economic interest. From a criminological point of view, tobacco smuggling belongs to the category of crimes with obvious economic motives (Alexiadis 2011, 30). It is estimated that the total profit of criminal organizations involved for the year of 2022 exceeds €13,745,351 (Annual Report 2023 on Organized Crime in Greece, 75). In addition, tobacco smuggling is part of the illicit economy (Kleemans 2007, 167; Vidali 2017, 22) and is known for its rapid growth, wide expanse (operating on both land and sea), adaptation to new conditions, and the use of cheap and available technologies (social media) for their distribution and purchase (Antonopoulos 2006, 239–240).

There are many reasons the demand for tobacco smuggling is particularly attractive to both criminal networks and consumers in Greece, as noted in the literature (Panousis 1985, 11; Dimopoulos & Theologi 2011, 181, 184). A key reason is the favorable framework that contributes to the development of the black economy (Alexiadis 2010, 1–25; Kleemans 2013, 616). This includes the geopolitical situation of the region, the significant differences in tobacco excise rates between Greece, Bulgaria, and Turkey that create criminal asymmetries (Kleemans et al. 2012, 93), and the high profit targeted by criminal organizations combined with the low risk (Dimopoulos 2005, 174–175; Wiltshire et al. 2001, 203–207). Findings shows that the formation of the cooperation of the perpetrators inside and outside the borders includes the development of networks in Turkey, as a country producing cheap tobacco, and in Bulgaria, as a country of destination (Table 3). According to the customs and police officers, tobacco products come via containers from Turkey to Greece (transit), are transported to Bulgaria, and from there return to Greece via Athens or Thessaloniki. Based on the above, the opinion of Greece as a transit country and a destination country is confirmed (Vidali et al. 2020, 22; Antonopoulos & Winterdyk 2006, 440).

In relation to the high profitability, it is found that the profits of the smugglers amount to 25–30% when the illicit tobacco comes from Turkey and 50% when the source of origin is Bulgaria, according to what the

experienced police officers interviewed for our research claim. For example, when the initial value of a package from Turkey is 2.00 euros, the profit for the smuggler is 60 cents, while if the value of a package from Bulgaria is estimated at 2.8 euros, the profit is 1.4 euros. This explains the fact that the largest number of smuggling cases and most arrests occur in Komotini, which is closer to Bulgaria than the other three cities of our research sample, Drama, Kavala and Xanthi. Cases of tobacco trafficking at the border with Bulgaria concern either counterfeit or legal tobacco products. In the first case, the violation concerns illegal cross-border traffic (violation of article 155 of the Greek Customs Code), while in the second, non-payment of duties and taxes (violation of article 57 of the Greek Customs Code).

Offenders are usually male professionals over 40 years old who are active in the retail trade. They engage in illegal activities by exploiting the difference in excise duty, which increases demand and changes market conditions. The investigation showed that these are: first, expatriates from the countries of the former Soviet Union who sell tobacco in the cities of the region of Eastern Macedonia and Thrace. Second, locals who own and sell tobacco in the cafes of their property. They carefully hide them behind counters or in kitchen cupboards, canteens, kiosks, or mini markets. Still others, due to the proximity to Bulgaria, go to the neighbouring country—at four people per vehicle—and bring the legal quantities of cigarettes. These small groups, who procure the legal cigarettes and drinks, then sell them in clubs in the evenings. At this place can be a single supplier with multiple traffickers (‘octopus method’). Third, retailers who have counterfeit tobacco in street markets and distribute them with great care to persons known to them. Fourth, elderly offenders (over 75 years old) because they are usually persons above suspicion and are not checked. Fifth, illegal

**Table 3. Tobacco Smuggling Main Characteristics from Police Reports of the Hellenic Police Services, in the Context of Fulfilling the Obligation to Disclose Statistical Data on Cases of Smuggling of Products Subject to Excise Tax to the COC (Coordinating Operations Center of Independent Authority for Public Revenue (IAPR)).** Source: request to access public data provided by Hellenic Ministry for Citizen Protection (Letter: 8/18/2023 and 8/22/2023, received on 09/2023/2023, Letter No. 1821/23/1882031).

YEARS	2018 - 2019 - 2020 - 2021 - 2022 - 2023 (first semester)			
POLICE DEPARTMENT	NUMBER OF CASES	SEIZURE		
		CIGARRETES / PIECES	TOBACCO / GRAMS	ARRESTS
ALEXANDROUPOLI	56	164,224	735,248	86
DRAMA	10	40,740	827,586	13
KAVALA	37	1,005,057	79,768	34
XANTHI	22	957,300	660,875	21
ORESTIADA	7	84,850	0	11
KOMOTINI	91	1,352,423	1,366,136	102



immigrants from Pakistan staying in the accommodation structure in Kavala who have been selling cigarettes on the beaches. Sixth, criminal networks channelling contraband tobacco into the hinterland with trucks carrying products to be cleared through customs. And seventh, transport companies from which small traders receive the contraband in boxes, so that they can then be distributed.

In relation to the mode of action (*modus operandi*) of the smugglers, this research shows the most widespread methods such as hiding contraband in commercial or passenger vehicles, inside pallets, and in delivery trucks that export products. The transport of contraband in specially shaped marbles or in garbage trucks has also been observed. All of the above forms of illegal transactions are susceptible to change to avoid the risk of being exposed to law enforcement. For instance, it has been observed that resourceful perpetrators change the border routes through border stations or difficult-to-move-adjacent paths. They also invent ads for cheap tobacco on social media or high-traffic media websites like "e-car.gr". They are changing delivery methods, especially by modernizing the means of delivery, e.g., delivery via UPS or transport companies.

These changes highlight the polymorphism of the cross-border crime of tobacco smuggling (Filippov 2019, 43). The short distance from Bulgaria is also part of the trends that determine illegal trafficking. It should be noted that Kirtzali is approximately 20 kilometers from the Nymphaea–Makaza Border Station in Komotini, the nearest Bulgarian town to the border station of Agios Konstantinos in Xanthi is 52 kilometers away, while Koltsendev is only 2 kilometers from the Exochis border station in Drama.

### **3. The Need to Develop a Strategy Aimed at Legislation, Analyzing Information and Technology**

#### *3.1. Smugglers Use the Law to Their Advantage*

The different legislative treatment of smuggling by the member states of the European Union with criminal or administrative sanctions has an impact on the choices of smuggling routes. Smugglers choose, for example, crossing from Bulgaria through the Greek border because they know that if they are caught, they will pay—depending on the quantity they traffic—a high fine (administrative sanction).

Findings showed that, even if they are caught, they will not be jailed because they will take care to settle the amount of the fine. Many times they pay some installments until the case is heard by the criminal court in order to suspend the sentence. As long as they secure the suspension, they stop paying the installments and

the Greek customs authorities should proceed to take enforcement measures to secure the claim.

In particular, Article 150 of the Greek Customs Code provides that regardless of the criminal prosecution, each of the participants in the crime of smuggling is subject to a multiple fee. However, criminal prosecution is carried out when the duties corresponding to the object of smuggling exceed 70,000 euros in total (Article 158 of the Customs Code). In the same article, it is provided that even if a criminal prosecution is still instituted, as long as a criminal court decision is not issued, it ceases if the offender pays 2/3 of the multiple fee and waives the remedies (article 158 par. 1) (Morozinis 2020, 68).

The enormity of this situation favors a culture of impunity for smugglers who know that they face only administrative penalties, as imprisonment, although provided for, is rarely enforced (Filippov 2017, 244; Meneghini et al. 2020, 2–3). This mentality is also reinforced by the possibility provided by the Greek legal framework to financially weak debtors (L 4611/2019) of settling their debt in equal monthly installments. Taking advantage of this feature makes the debt "seemingly" payable and moves away the idea of imprisonment.

#### *3.2. Information is Absent, Unclassified, and Raw*

Given the fact that the fight against the illegal trade in tobacco products is primarily the duty of the customs authorities, it is necessary to develop and operate a whistleblower network that will make the operational capacity of the Greek customs officials effective. So far the formation of a network—equivalent to the police—has not been created. This results in information being lost and the identification of the perpetrators only taking place after random checks. On the contrary, the police, as was evident from the data we cited from quantitative research, use the network of informants to arrest smugglers in the places where they hide the tobacco such as houses, warehouses, etc. For customs officials, the information is absent, unclassified, and unprocessed. One of the main reasons for this situation is that, until a few years ago, the work of Greek customs officials was focused on the main customs object (import, export, transit, etc.) and not on customs control. This process gradually started to change as of 2016 due to the creation of two important-for-control services.

Initially, mobile control groups (second line control) were created by the General Directorate of Customs and Excise Taxes, with the aim of dismantling the supply and distribution of illegal tobacco in the retail sector, as well as in work places and private facilities. Also, the Coordinating Operations Center was established (by law 4410/2016), whose mission is to combat smuggling through the coordination of the services involved in the prosecution, such as the Hellenic Police, the Economic Crime Prosecution Corps, the Hellenic Coast Guard, the

General Secretariat of Trade and Consumer Protection, and the National Transparency Authority. Despite the actions taken at the national level, customs continue to lag in gathering and analyzing information because the information networks have not been developed, nor have they been equipped with the appropriate means. By 2024, it is expected that the General Directorate of Customs and Excise Taxes will equip the mobile control teams operating at truck toll checkpoints with X-rays to stop the illegal movement of contraband into urban centers via national roads. Cameras will also be installed at toll checkpoints to automatically recognize and record vehicle number plates to facilitate control.

### 3.3. The Transition from “Dangerous” Borders to “Smart” Borders

The need to find an effective and sustainable solution to the dangers posed by cross-border crime is becoming increasingly urgent (Bersin 2012, 97). States realize that allocating resources only to the defense of physical borders is not the desired solution when the problems are common to the European Union. For this reason, they choose solutions that focus on the transition from “dangerous” to “smart” borders—by analogy with the “smart” city—taking advantage of the benefits provided by technology (Theologi 2022, 253). Smart technologies contribute to the automation of the process and risk management (Mikuriya 2019), but they can also effectively help predict cross-border crime. In this direction, a first solution would be to develop targeting algorithms based on shared information by Hellenic and Bulgarian Customs to develop risk prediction tools (for example, potentially dangerous cargoes, countries of origin, transit borders, and suspects). In the above sense, a first step would be to create common “watch lists” for suspects or “lists” for criminals coming from the two neighboring countries (Lawson & Bersin 2020, 32).

## 4. Conclusion

Despite ongoing reforms, Greece’s northern borders require a comprehensive approach to tobacco smuggling, emphasizing technology, data integration, and stricter legal measures. Collective EU action is essential for harmonizing policies and addressing smuggling as a shared European challenge.

## 5. Implications and Recommendations

Greece, as the main point of entry, faces a significant and intense issue with tobacco smuggling. For this reason, additional customs equipment must be funded through European programs, and there should be cooperation among the Greek authorities involved to identify and eliminate control weaknesses, such as the Greek Task Force (COM/2013/0342 final).

### 5.1. Creation of a Common Tobacco Monitoring System

In this context, it is urgent to create a common tobacco monitoring system for the entire European tobacco product supply chain, as provided in Article 15 of Directive 2014/40/EU.

### 5.2. Combining Information with Technology as Part of the Solution to the Problem

According to the results of this research, there is a serious lack of information about the routes and perpetrators of cross-border crime, which hampers customs authorities’ ability to plan. The creation of a monitoring system for both cross-border and domestic trade in tobacco products, based on the exchange of information between involved authorities (such as Customs, Police, Coast Guard, OLAF, and Europol), can move in the right direction. Cooperation, the exchange of know-how, and the implementation of best practices in combating tobacco smuggling between all the above authorities will be an important step towards harmonizing policies across European Union Member States, addressing tobacco smuggling as a common European issue.

From an anti-crime policy perspective, mapping illegal smuggling flows is essential. For example, documenting in special electronic forms—available only to prosecuting customs authorities—the routes taken, the means used, and the techniques followed by criminal networks will provide valuable information about illegal smuggling flows. This information will be analyzed by experienced customs officers and stored in databases shared with neighboring countries such as Greece and Bulgaria, enabling timely identification of potential risks during vehicle crossings.

Technological means, such as drones, self-propelled X-ray scanners, and trained K-9 dogs, play a crucial role in securing information. The use of these tools at border customs points with Bulgaria in the Eastern Macedonia and Thrace region (Nymphaea, Dimarios, and Exochi) will contribute to reducing tobacco smuggling. However, effectiveness should be tied to the 24/7 presence of control personnel. Simultaneously, continuous and systematic information flow is required, which should come from a trusted network of informants built by the prosecuting authorities, either during checks or through interrogations.

In Greece, the emphasis on control began after 2016. Therefore, time is needed to implement the above plan. However, the Central Customs Administration must also address issues related to: a) the licensing of drones, to avoid wasting valuable time from the moment information is received until it is verified (currently requiring three days for the competent body to grant the license); and (b) upgrading the three

border customs offices (Komotini, Xanthi, and Drama) from Category B to Category A. All of the above will strengthen preventive customs control. The operation of joint customs and police teams at the border by both countries would also be in the right direction. Research participants support systematic, continuous, and daily control with X-ray scanners as the proper preventive approach.

### 5.3. Changing the Legal Framework Regarding Criminal Liability

The modernization of the legal framework by the Greek government through Law 4758/2020, which introduced a series of new measures and severe sanctions, was a first step in combating smuggling (Greek Minister of Finance 2021). The belief is that a strict legal framework can act as a deterrent, and, for this reason, Members of Parliament and customs officers proposed measures in the Hellenic Parliament (Hellenic Parliament 2016, 19). However, the findings of this research show that customs and police officers find the implementation of criminal liability measures for tobacco smuggling offenders problematic. They argue that penalties in the Greek Customs Code should be categorized according to: a) the quantity of cigarettes, b) the number of perpetrators, and c) the recurrence of the act, and that penalties should be imposed cumulatively for each of the above reasons.

Article 157 of the Customs Code, as amended by Law 4758/2020, provides (if the crime of smuggling is committed) imprisonment for at least two years if: a) it was committed repeatedly; b) it was committed with weapons or by three or more individuals acting together; c) the duties, taxes, and other charges deprived of the State or the European Union amounted to at least 30,000 euros or more; and d) the offender employed special tricks. However, the findings of this research indicate that the reality is different

The need to criminalize smuggling uniformly across all European countries when duties exceed a certain monetary threshold (e.g., 10,000 euros) will limit the "culture of impunity" fostered within criminal organizations (Passas 2017, 3). The differing legal frameworks for addressing tobacco smuggling between European Union countries are seen as a disincentive by the European Commission. Significantly divergent penalties and fines allow smugglers to choose their entry points into the EU based on where the lowest penalties are imposed (EU/COM/2013/0324 final).

### 5.4. Technology-oriented Risk Management

A proper design will necessarily include automated processes (Mikuriya 2019), such as risk profile analysis through the development of a predictive algorithm. The risk profile can be developed based on joint risk analysis.

In our case, this can occur by correlating information from the databases of both countries regarding cargo, vehicles, crossing points, and potential suspects or arrestees to identify smugglers.

By adopting a border targeting strategy, Greek customs authorities can contribute to the collective management of the Greek and Bulgarian borders. Additionally, they can organize joint training sessions with all law enforcement agencies involved in fighting smuggling, so that they can work together to tackle criminal networks and organizations.

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