

Contents

Editorial.....	v
SECTION 1 – ACADEMIC CONTRIBUTIONS	1
The new European customs law	
<i>Hans-Michael Wolfgang and Kerstin Harden</i>	<i>3</i>
Transparency and integrity in customs capacity building projects: a preliminary study	
<i>Patrik Heinesson</i>	<i>17</i>
Counter-terrorism and data transfers in international trade	
<i>Frank Altemöller</i>	<i>27</i>
Risk management systems in Customs: the Ukrainian context	
<i>Oleg V Komarov</i>	<i>35</i>
Reforming automobile excise taxes in the ASEAN region for pro-growth and pro-environment outcomes	
<i>Rob Preece</i>	<i>45</i>
Impact of specific excise rate simplification on cigarette consumption and government revenue in Indonesia	
<i>Ade Hidayat and Nasruddin Djoko Surjono</i>	<i>73</i>
SECTION 2 – PRACTITIONER CONTRIBUTIONS	101
Ethics and transparency in Customs: a case study	
<i>Enrique Canon</i>	<i>103</i>
Utilisation levy: general overview and practical approach of the Russian Federal Customs Service	
<i>Boris Kabylnskiy and Victoria Menshakova</i>	<i>109</i>
Strengthening customs cooperation of BRICS countries: improving people-oriented capacity building strategies to achieve mutual recognition of Accredited Operator programs	
<i>Libing Wei.....</i>	<i>115</i>
SECTION 3 – SPECIAL REPORT	133
<i>Customs Scientific Journal: recent developments and future plans</i>	
<i>Mikhail Kashubsky, Olena Pavlenko and Victor Chentsov</i>	<i>135</i>
SECTION 4 – REFERENCE MATERIAL	139
Guidelines for Contributors	141
Editorial Board.....	142