

Editorial



The World Customs Organization's (WCO) theme for 2016 is the automation of customs procedures, its slogan for the year being 'Digital Customs: Progressive Engagement'. Given that international trade and its regulatory management has embraced – and in many cases pioneered – technological solutions for several decades, one may wonder why such a theme would be chosen for 2016. The reason lies in the exponential growth of information and communication technologies in recent years, both in terms of their complexity and scope of application. In particular, the global application of such technologies has expedited the implementation of a range of ambitious initiatives that form part of another WCO concept – Globally Networked Customs (GNC).

In practice, GNC facilitates the interconnectivity of customs administrations that is fundamental to the effective achievement of a variety of regional ambitions, including the European Union's customs modernisation initiatives that are set out in its Union Customs Code (UCC). For this reason, transitional rules have been established for certain provisions where the necessary electronic systems are not yet in place. The substantive provisions of the UCC, which come into effect on 1 May 2016, will have significant implications for many of our readers. We are therefore grateful to Hans-Michael Wolfgang and Kerstin Harden for providing a succinct overview of its provisions in their article 'The new European customs law' in this edition of the *World Customs Journal*. Also in this edition, Frank Altemöller examines a fundamental application of interconnectivity in the context of supply chain security – that of information exchange between states, and provides some interesting insights into a number of emerging issues.

Another landmark event whose effective implementation will rely heavily on the quality of regulatory interconnectivity is the recent signing of the Trans-Pacific Partnership Agreement (TPP) by its 12 member countries. While it has not yet entered into force, the scope of the Agreement is unparalleled, noting that the nations concerned represent about 40 per cent of the world's economy. A notable consequence of the proliferation of free trade agreements is the significant reduction in customs duties for the economies involved. As a result, there is an increasing focus on excise as an alternative source of government revenue, which in turn has led to an increasing level of research into the administration and impact of excise taxation. Welcome contributions to the body of knowledge in the current edition include Rob Preece's analysis of automobile excise tax reform in the ASEAN region, and the findings of an Indonesian case study undertaken by Ade Hidayat and Nasruddin Djoko Surjono.

Once again, on behalf of the Editorial team, I would like to thank both contributors and readers for their continued support of the Journal which now enters its tenth year of publication.

A handwritten signature in blue ink, appearing to read 'D. Widdowson', with a stylized flourish at the end.

David Widdowson
Editor-in-Chief