

Contents

| | |
|--|------------|
| Editorial..... | v |
| SECTION 1 – ACADEMIC CONTRIBUTIONS | 1 |
| Managing the border: a transformational shift to pre-export screening | |
| <i>David Widdowson</i> | 3 |
| Customs management in multinational companies | |
| <i>Andrew Grainger</i> | 17 |
| Valuation of goods in international transactions: diverging interpretations among national agencies | |
| <i>Enrique C Barreira</i> | 37 |
| In the name of legal certainty? Comparison of advance ruling systems for tariff classification in the European Union, China and Taiwan | |
| <i>Shu-Chien Chen</i> | 47 |
| A new approach to e-commerce customs control in China: integrated supply chain – a practical application towards large-scale data pipeline implementation | |
| <i>Rong Hu, Yao-Hua Tan and Frank Heijmann</i> | 65 |
| SECTION 2 – PRACTITIONER CONTRIBUTIONS | 83 |
| Social advance rulings on classification in China: an optimal allocation model of holistic governance | |
| <i>Xinyi Ye, Shujie Zhang and Caihong Hou</i> | 85 |
| SECTION 3 – SPECIAL REPORT | 99 |
| The unforeseen cost of Brexit – Customs | |
| <i>Andrew Grainger</i> | 101 |
| SECTION 4 – REFERENCE MATERIAL | 103 |
| Guidelines for Contributors | 105 |
| Editorial Board..... | 106 |