

Contents

Editorial.....	v
SECTION 1 – ACADEMIC CONTRIBUTIONS	1
Iceberg ‘melt’ of African trade costs: Evidence and determinants of customs reform	
<i>Jeremy Streatfeild</i>	1
Identifying illicit timber trade between Vietnam and China	
<i>Thi Thu Hien Phan</i>	13
Back to the future of Customs: A new AEO paradigm will transform the global supply chain for the better	
<i>Lars Karlsson</i>	23
Customs Enforcement Network (CEN) database perspective: A case study	
<i>Wieslaw Czyżowicz and Magdalena Rybaczuk</i>	35
SECTION 2 – PRACTITIONER CONTRIBUTIONS	47
HS 2002–HS 2017: Notes of the tariff nomenclature and the additional notes of the EU revisited	
<i>Carsten Weerth</i>	49
Understanding Korea’s advance customs valuation arrangement and refund claim regimes	
<i>Jeong Cheol Cho</i>	69
Customs criminalistics (forensic science): A new concept for customs control	
<i>Vladimir G Makarenko</i>	73
SECTION 3 – SPECIAL REPORT	83
Customs Revenue Benchmarking Database (CRBD)	
<i>Robert Lüssi and Jürg Marolf</i>	85
SECTION 4 – REFERENCE MATERIAL	89
Guidelines for Contributors	91
Editorial Board.....	92