## **Contents**

Editorial	V
SECTION 1 – ACADEMIC CONTRIBUTIONS	1
What is the cost of customs and borders across the supply chain?	
and how to mitigate the cost through better coordination and data sharing	
Andrew Grainger, Roel Huiden, Boriana Rukanova and Yao-Hua Tan	3
Advance rulings and binding pre-entry tariff classification according to Article 3 TFA: Situation 2018—still a long way to go	
Carsten Weerth	31
Enforcement of intellectual property rights in Iran in the light of TRIPS agreement	
Alireza Milani and Amir Ahmadi	51
An explorative study into the effectiveness of a customs operation and its impact on trade	
Alwyn J Hoffman, Sonja Grater, Willem C Venter, Juanita Maree and David Liebenberg	63
Blockchain for trade facilitation: Ethereum, eWTP, COs and regulatory issues	
Leonardo Macedo	87
A SCOR model for customs supply chain process design	
Lamia Hammadi, Eduardo Souza de Cursi, Vlad Stefan Barbu, Abdellah Ait Ouahman and Aomar Ibourk	95
Trade and tax evasion in Indonesia	
Yubiwini and Arianto Patunru	107
A case study of B2C cross-border e-commerce challenges in China from Customs to consum	ners
Ti Yu	121
Development of an econometric model of alcohol taxation in Vietnam	
Rob Preece, Eddie Oczkowski, Yapa Bandara and Kontee Nuchaswan	133
SECTION 2 – SPECIAL REPORT	169
Trump's 'zero tolerance' bluff on the border will hurt security, not help	
Alan Bersin, Nate Bruggeman and Ben Rohrbaugh	171
SECTION 3 – REFERENCE MATERIAL	175
Guidelines for Contributors	177
Editorial Board	179

Volume 12, Number 2