

Contents

Editorial.....	vii
SECTION 1 – ACADEMIC CONTRIBUTIONS	1
Excise tax reforms across ASEAN since the start of its Economic Community	
<i>Rob Preece</i>	3
The concept of European export controls on technology transfers: Risks and strategies for international companies	
<i>Philip Haellmigk</i>	21
Designing a new methodology for customs risk models	
<i>Alwyn Hoffman, Sonja Grater, Willem C Venter, Juanita Maree and David Liebenberg</i>	31
Impact of rules of origin on market access in Japan for developing countries under Generalized System of Preferences (GSP)	
<i>Yuki Mizuo</i>	57
Diving deeper in performance indicators: What do we know about the AEO in Brazil?	
<i>Luis Gustavo dos Santos Marques, Anastasia Kondrashova and Cristiano Morini</i>	81
Single window in the context of the WTO Trade Facilitation Agreement	
<i>David Widdowson, Bryce Blegen, Geoff Short, Gareth Lewis, Eduardo Garcia-Godos and Mikhail Kashubsky</i>	101
The use of customs law and regulation to support the development of small and medium enterprises: Evidence from Indonesia	
<i>Milyan Risydan Al Anshori and Haniff Ahamat</i>	129
New findings on the benefit of transfer pricing rules for customs valuation purposes	
<i>Michael Landwehr</i>	141
SECTION 2 – PRACTITIONER CONTRIBUTIONS	145
Could dividends justify a customs value adjustment?	
<i>Juan Pablo Rizzi</i>	147
Application of post-clearance audit (PCA) as a trade facilitation tool in Bangladesh: Challenges and needed initiatives	
<i>Mohammad Akbar Hossain and Mohammad Abu Yusuf</i>	153
SECTION 3 – SPECIAL REPORT	165
Softening hard borders through tech: Brexit and the Irish border	
<i>Gareth Lewis</i>	167
SECTION 4 – REFERENCE MATERIAL	171
Guidelines for Contributors	173
Editorial Board.....	174