World Customs Journal

March 2021 Volume 15, Number 1





World Customs Journal

Published by the Centre for Customs and Excise Studies (CCES), Charles Sturt University, Australia, and the Institute of Customs and International Trade Law (ICTL), University of Muenster, Germany, in association with the International Network of Customs Universities (INCU) and the World Customs Organization (WCO).

The *World Customs Journal* is a peer-reviewed journal that provides a forum for customs professionals, academics, industry researchers and research students to contribute items of interest and share research and experiences to enhance its readers' understanding of all aspects of the roles and responsibilities of Customs. The Journal is published twice a year. The website is at: http://worldcustomsjournal.org

Guidelines for Contributors are included at the end of each issue. More detailed guidance about style is available on the Journal's website.

Correspondence and all items submitted for publication should be sent in Microsoft Word or RTF, as email attachments, to the Editor-in-Chief: editor@worldcustomsjournal.org

ISSN: 1834-6707 (Print) 1834-6715 (Online)

Volume 15, Number 1 Published March 2021

© 2021 CCES, Charles Sturt University, Australia and ICTL, University of Münster, Germany

INCU (www.incu.org) is an international not-for-profit association that aims to raise the academic standing of the customs profession through the development and promotion of educational programs, providing academic and applied research, and intellectual input to strategic decision-making.

Copyright. All rights reserved. Permission to use the content of the *World Customs Journal* must be obtained from the copyright owner. Please apply to the Editor-in-Chief.

Disclaimer. The views expressed in the *World Customs Journal* are those of individual contributors and are not necessarily those of the Editorial Board, INCU, the WCO or its individual membership, or the publishers.

Contents

Editorial	iii
SECTION 1 – ACADEMIC CONTRIBUTIONS	1
The social-political embeddedness of import clearance: 20 years of digital transforma Tema, Ghana	tion at
Jonas Aryee, Casper Andersen and Annette Skovsted Hansen	3
Sustainable development in European Union (EU) customs law	
Ewa Gwardzińska	15
Quantifying the relative contributions of customs, trade and ports to cargo time delay	'S
Alwyn Hoffman, Schalk Rabé and Kristen Hartpence	25
The global zone network, a safe pathway to prosperity in the post-Coronavirus era?	
Lars Karlsson, Shanker Singham and Daniel A. Gottschald	51
Exploring human resource management approaches to improve performance in the nagency in China from a human resources business partner perspective	ew customs
Nan Li	65
Integration of gender practices and promotion of diversity in customs and trade: the and Southern Africa	case of East
Dennis Ndonga, Sendra Chihaka and Anne Fielder	77
Descriptive evaluation of the leading methodologies to estimate the scale of illicit toba	cco trade
Indrek Saar and Petr Janský	93
Key theory issues of the Eurasian Economic Union customs law	
Sergey O. Shohin, Olga Bobrova & Anton Kozhankov	109
Understanding tax and customs policies for retail export e-commerce in China	
Xiangyang Li	125
SECTION 2 – SPECIAL REPORT	137
World Customs Organization global webinar series: Managing HR through a crisis and beyond. Keynote address 19 January 2021: Leading with 2020 hindsight	
Professor David Widdowson AM	139
SECTION 3 – REFERENCE MATERIAL	147
Guidelines for Contributors	149
Editorial Board	150

Volume 15, Number 1

Interne	tional	Natwork	of Customs	Universities
ппегия	пинония	Neiwork		Illiversiles

Editorial



This year the World Customs Organization dedicated International Customs Day (26 January 2021) to the important role that customs administrations will be required to play in the wake of 2020 by "bolstering Recovery, Renewal and Resilience for a sustainable supply chain". ¹

As I describe in this edition's Special Report, the pandemic has affected, and continues to affect, every aspect of daily life, and the role of Customs is no exception. Even the most fundamental elements of customs operations have changed, including the presumption that officers can work from their desk, regulate points of entry, attend traders' premises, or even proceed past their own front door.

Indeed, the way we do business now and into the future is a far cry from the way things used to be. The concept of officers working remotely has to this point

been anathema to many administrations and rejected outright by them. But faced with no alternative, even those administrations have accepted the need to tear up outdated policies and face the reality of our new environment. The interface between academia and Customs is similarly changing – online learning is now *de rigueur*, with many INCU-affiliated institutions now delivering their courses in this way, and countries that have to this point refused to accept online learning as a legitimate form of education are now embracing it.

Conferences and working groups, which are also being run 'virtually', are attracting far more participants than has been the case in recent years. Here, the feedback from INCU members is that, despite the inconvenience of time differences that can be significant, attendance at such fora has been made possible due to the considerable savings in time and resources.

Despite such disruptions to our daily lives, it is pleasing to see contributions to the Journal increase in both number and quality. In the current edition we present a broad spectrum of topics ranging from intellectual property rights to digital transformation, from rules of origin to performance management, and from the promotion of diversity to illicit trade in tobacco.

The Editorial Board would like to thank our readers and contributors for your ongoing support, and wish you the best of health during these challenging times.

Professor David Widdowson AM Editor-in-Chief

Volume 15, Number 1

¹ The WCO Secretary General's International Customs Day address can be found at http://www.wcoomd.org/en/about-us/international-customs-day/icd-2021.aspx

Internatio	mal Netw	ork of Cus	stoms ∐nix	zersities