

## Editorial



In the last edition of the *World Customs Journal* we commemorated the twentieth anniversary of the terrorist attacks in the United States which killed almost 3,000 people and injured thousands more. Sadly, we are again witnessing acts of terrorism that continue to disrupt peaceful societies and blatantly ignore sovereign borders in a way that shows a total disregard for international security and stability.

We are deeply saddened by the death and destruction which is occurring in Ukraine for no other reason than to satisfy a selfish, despotic ambition at the expense of anyone and anything that stands in the way of its achievement.

It seems incomprehensible that such atrocity and inhumanity could be occurring in today's world.

On behalf of the Editorial Board, I would like to extend our deepest sympathies to our dear Ukrainian friends and colleagues who are facing the brutal consequences of their neighbour's ruthless act of aggression. In particular, we send a special message of support to our friends and colleagues in academic institutions that are Affiliates of the International Network of Customs Universities (INCU). These include the University of Customs and Finance in Dnipropetrovsk, the State Customs Research Institute in Khmelnytsky, the University of State Fiscal Service of Ukraine in Irpin, the Ternopil National Economic University in Ternopil, and the National University of Odessa Law Academy in Odessa. Our thoughts and prayers are with you, your families, friends, colleagues and compatriots.

We are also thinking of our friends and colleagues in Russia who are equally shocked and saddened to see the lives of their Ukrainian brothers and sisters being destroyed.

We sincerely wish for peace and a return to harmony and freedom. We maintain a fervent hope that all those affected by this rapidly escalating humanitarian crisis will stay strong in these demanding and difficult times, and look forward to meeting with you again when peaceful times return.

In this edition we present a series of academic contributions that address a broad range of topical subjects including tobacco excise, blockchain technology, compensation in reverse supply chains, non-preferential rules of origin, the treatment of goods and services in WTO law, SME trade benefits, and the impact of customs on the cost of trade.

We also include several articles that showcase the inaugural Women's Professional Development Program that was jointly sponsored by the United Nations Office on Drugs and Crime, the World Customs Organization and Australian Border Force. These provide thought-provoking insights into the principles, benefits and outputs of this innovative program that is designed to strengthen the leadership skills of women customs officers and build their international networks in the male-dominated field of containerised cargo control.

A handwritten signature in blue ink, appearing to read 'D. Widdowson'. The signature is stylized and fluid, with a large loop at the beginning.

Professor David Widdowson AM  
Editor-in-Chief