Strengthening customs control and trade facilitation: a case study of Sihanoukville International Port, Cambodia

Angkearsoben Tan

Abstract

The constant and significant growth in containerised cargo has put tremendous pressure on many customs administrations around the world. Cambodia is no exception, and Sihanoukville International Port (SIP) Customs faces increasing challenges in achieving its objective of ensuring effective customs control while promoting trade facilitation. This paper examines the IT system, risk management system, and relevant legislation to identify the main barriers preventing Customs from achieving this objective. It concludes that while significant efforts have been made by the General Department of Customs and Excise of Cambodia (GDCE) to address generic challenges, several more specific and practical solutions are required to effectively manage the particular issues being faced at SIP. The paper concludes by providing practical recommendations to deal with the identified challenges in accordance with international standards and best practices.

Keywords: Containerised cargo, Cambodia, customs control, trade facilitation, Sihanoukville International Port

1. Introduction

In a globalised world, the volume of international trade is increasing exponentially, and containerised transport through seaports has become an increasingly popular mode of transportation for global trade. Data from the United Nations Conference on Trade and Development (UNCTAD, 2020) indicates that despite the pandemic, the volume of containers moving through ports globally was around 815.6 million TEUs[1], which was only 1.2 per cent lower than the pre-pandemic levels of 2019.

Cambodia, like most countries, is experiencing an increase in trade volume and containerised cargo traffic, with a moderate reduction due to the pandemic. According to UNCTAD (2021), the container throughput in Cambodia was 763,621 TEUs in 2020, which fell slightly from 779,205 TEUs in 2019, indicating that the pandemic does not seem to have disrupted the container traffic in Cambodia. Indeed, the volume of containers, which are mainly shipped via Sihanoukville International Port (SIP),[2] almost

doubled from 391,819 TEUs in 2015 to approximately 732,387 TEUs in 2021, as shown in Table 1, illustrating the steady increase in SIP throughput volume from 2015 to 2021 (SIP, 2022).

Table 1: Sihanoukville International Port throughput volume 2015−2021

Year	Containers	TEUs
2015	244,333	391,819
2016	248,282	400,187
2017	279,611	459,839
2018	323,443	541,228
2019	382,872	639,211
2020	383,392	641,842
2021	434,331	732,387

Source: SIP, 2022

The General Department of Customs and Excise of Cambodia (GDCE) plays a pivotal role at the border in controlling the importation, exportation, and transit of goods by collecting revenue, protecting border security, and facilitating legitimate trade. As the Royal Government of Cambodia (RGC) still relies heavily on revenue collected by Customs, revenue collection sits high on the GDCE agenda (GDCE, 2019a). In addition, while trade flows have increased significantly, the GDCE also needs to respond to business operators' increasing demand for trade facilitation.

In early 2019, as a trade facilitation measure, the RGC (2019) decided to remove several agencies from the border, leaving the GDCE as the only agency at the border to exercise control over the importation, exportation, and transit of goods. This change has required the GDCE to strengthen the capability of customs checkpoints at the border, especially SIP, to meet its increased regulatory responsibilities. As a result, the GDCE has been working extensively to manage the continuous increase in international containerised trade into Cambodia and to ensure that its policies and practices meet international standards (GDCE, 2019b).

However, SIP Customs and Excise Branch still faces pertinent challenges to exercise customs control over containers efficiently and effectively. Even though the GDCE Strategy for Reform and Modernization (GDCE, 2019b) consists of policies and strategic plans to develop additional IT and automated systems, enhance the risk management system, and review the existing laws and regulations, those policies do not address several specific issues faced by the SIP Customs and Excise Branch. In this context, this paper explores practical operational options that support the high-level policies developed by the GDCE to address the fundamental issues facing Customs at the international seaport checkpoints, particularly SIP.

The paper specifically examines the importation of containerised sea cargo, with a focus on three key areas of regulatory control: legislative base, application of IT, and risk management. It first discusses relevant provisions of international agreements, standards, and recommendations. Then, it assesses

the current domestic law, policies and practices to identify specific challenges facing SIP. The paper concludes by providing practical recommendations for the GDCE to address existing challenges and thereby enhance customs control and trade facilitation at SIP.

2. International agreements, standards, and best practices

This section discusses relevant international legal instruments, recommendations, and practices related to the three key areas, which have been identified as the main focus of this paper. The relevant international legal frameworks are the World Customs Organization (WCO) International Convention on the Simplification and Harmonization of Customs Procedures (WCO, 1999), also known as the Revised Kyoto Convention (RKC), and the World Trade Organization (WTO) Trade Facilitation Agreement (TFA) (WTO, 2014).

Cambodia became a member of the WCO in 2001 and became a contracting party to the RKC in 2014. Therefore, Cambodia is required to comply with the provisions of the RKC and is expected to apply other recommendations and standards of the WCO, including the SAFE Framework of Standards to Secure and Facilitate Global Trade (SAFE FoS) (WCO, 2018). Also, Cambodia became a WTO member in 2004, and as a member, Cambodia is obliged to implement the TFA articles.

The recommendations and practices discussed in this section are drawn from the initiatives of the WCO and other international organisations, those of other customs administrations, and academic literature.

Legislative base

Appropriate legislation is an essential building block for implementing the processes and procedures necessary to enhance customs control and trade facilitation (Widdowson, 2020). The key chapters of the General Annex to the RKC (WCO, 1999) that are relevant to the paper are Chapter 3 on Clearance and other Formalities, Chapter 6 on Customs Control, and Chapter 7 on Application of Technology of the General Annex to the RKC. The key provisions of the TFA (WTO, 2014) are the provisions in Article 7 on Release and Clearance of Goods and Article 10 on Formalities Connected with Importation, Exportation, and Transit. Therefore, the domestic legislation of Cambodia should reflect the above-mentioned provisions of the RKC and TFA, to enable the GDCE to develop and implement procedures and processes that are based on these international standards as required by national legislation.

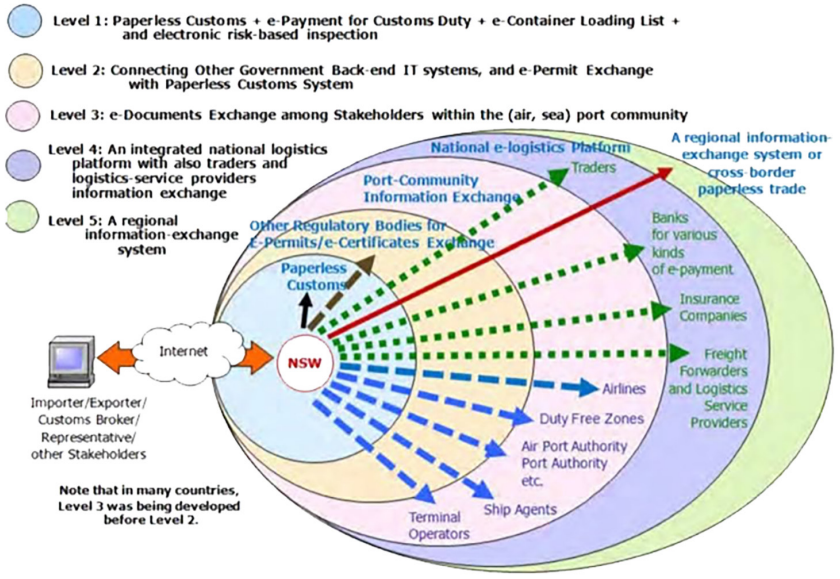
Some specific key standards of the General Annex to the RKC (WCO, 1999) and provisions of TFA (WTO, 2014) are relevant to the paper. Firstly, the legislative base for pre-arrival processing is an important factor for trade facilitation and customs control as required by Standard 3.25 of the General Annex to the RKC and Article 7.1 of the TFA. Secondly, Standard 7.4 of the General Annex to the RKC and Article 10.2 of the TFA suggest a movement to a paperless environment that allows the electronic submission of customs declarations and relevant documents for cross-border trade formalities. For example, several legislative requirements have been developed to support the TradeNet[3] implementation in Singapore, such as the Electronic Transactions Act, Customs Act, and Goods and Service Tax Act (United Nations Network of Experts for Paperless Trade in Asia Pacific [UNNExT], 2010). Thirdly, a guideline to Standard 3.36 of the General Annex to the RKC indicates that the decision regarding the presence of a declarant at the examination of goods is ultimately at the discretion of customs administrations (WCO, 2010b).

Application of IT

The application of IT is one of the crucial areas in Customs as information management systems, automation, and electronic submission of documents are important elements in the effective management of trade information and trade facilitation. Key provisions of the RKC (WCO, 1999) and TFA (WTO, 2014), and recommendations of SAFE FoS (WCO, 2018) require and encourage customs administrations to apply IT. Standards 7.1, 7.2, and 9.3 and Transitional standards 3.21 and 6.9 of the RKC and Standard 2.4 in Pillar 2 of SAFE FoS emphasise that a customs administration shall make the best use of IT for a declaration to be lodged electronically to maximise the effectiveness of customs control and speed up customs operations. In addition, Transitional Standard 9.3 of the RKC suggests customs administrations should employ IT to improve the effectiveness of information sharing. In the 21st century, customs administrations are necessarily required to take full advantage of technological advancements to enhance customs operations (WCO, 2008).

The general trend to advance the IT systems in customs administrations is towards developing and implementing an electronic single window. Paragraph 4 of Article 10 of TFA notes that all members need to develop a single window for traders to submit electronic supporting documents through a single entry to all relevant agencies and employ information technology to support the single window (WTO, 2014). As a result, the WCO published the 'Single Window Compendium' in 2011 and updated it in its 'Compendium on Building a Single Window Environment' in 2017 (WCO, 2017). Volume 1, part I of that publication recommends the implementation of a single window to provide better services for international trade. Volume 2, part VI of the WCO (2017) identifies that the main service in developing a single window is the electronic submission of supporting documents in a single entry for trade. Figure 1 shows five levels of evolution of a single window.

Figure 1: Five-stage evolutional roadmap of single window implementation



Source: United Nations Economic and Social Commission for Asia and the Pacific [UNESCAP] and United Nations Economic Commission for Europe [UNECE], (2012)

The evolutionary model of the single window in the figure above was developed as a roadmap to assist each country in planning their National Single Window (NSW) implementation and to assess and examine the current situation in their countries, from level 1 to level 5 (UNESCAP and UNECE, 2012). The model can guide countries to explore the next steps they aim to reach. For instance, after assessing and identifying that a country does not have paperless processing, level 1 on paperless customs for electronic submission should be the first main development priority (UNESCAP and UNECE, 2012). If paperless customs is already developed, the next step would be level 2, which integrates the system with other government agencies or level 3, integration with the port authorities for a country with major seaports.

Customs automation starts when customs administrations decide to upgrade customs procedures and technology, moving towards a paperless process without requiring traders to submit paper-based documentation (WCO, 2017). Paperless processing also requires cooperation and collaboration with stakeholders, including other government agencies, to enable electronic supporting documents issued by the respective government agencies (WCO, 2017). UNESCAP and UNECE (2012) highlight that the transformation of paper to electronic processing can save billions of dollars in global trade; however, such a system cannot happen overnight and takes years of continuous development and improvement. For example, Thai Customs has launched e-Customs, including e-import, e-export, e-manifest, e-warehouse, and e-payment, which provides business operators with a paperless customs system (Thai Customs, 2019). The paperless customs system allows the submission of electronic declarations and supporting documents without requiring traders to submit paper documents and visit customs offices, which reduces processing time and cost (UNESCAP and UNECE, 2012).

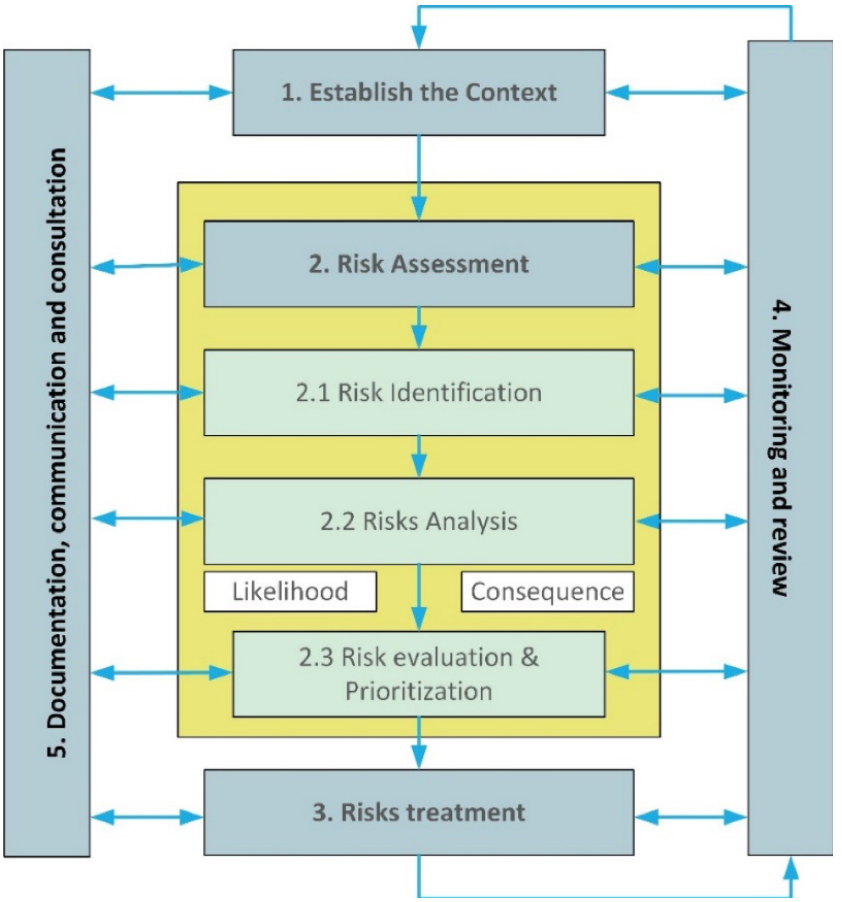
Some customs administrations at the seaport have implemented an automated gate control system at the border to manage the shipments entering and leaving the ports through all gates 24/7. For example, Indonesia Customs implemented the Auto Gate system as an accelerator and manager of the goods flow at the container terminal (Pramesti et al., 2020). The system is a container control process that automatically checks and verifies the documents without requiring officers to monitor them at the gate. Its implementation has significantly increased the effectiveness and efficiency of the customs service to control the flow of cargo and increase the speed of container traffic at the gate (Pramesti et al., 2020).

Risk management

Risk management (RM) is a key element of customs administration that serves to achieve both customs control and trade facilitation (Widdowson, 2005). Standards 6.3 and 6.4 of the General Annex of the RKC (WCO, 1999) and Article 7.4 of the TFA (WTO, 2014) require members to employ a RM system with appropriate risk selectivity criteria to enable Customs to direct resources to high-risk shipments and facilitate low-risk ones. SAFE FoS also recommends that customs administrations adopt RM to effectively profile and target high-risk goods (WCO, 2018), and the WCO (WCO, 2008) identifies RM as the most crucial tool for the future direction of Customs in the 21st century.

As RM is globally recognised as an essential policy, the WCO developed a RM compendium (WCO, 2010a) to assist members with the development and implementation of a RM system and framework in their administrations. The RM process is shown in Figure 2. The RM compendium has two volumes: Volume 1 focuses on developing an organisational framework to manage risks, and Volume 2 focuses on operational work for customs at the frontline to conduct profiling and targeting (WCO, 2010a).

Figure 2: Risk management − principles and guidelines



Source: WCO, 2010a

Risk profiling and targeting are necessary for managing risks at the border (WCO, 2010a). Customs administrations are encouraged to develop risk profiles that are detailed and relevant to each customs checkpoint, and the profiles should contain the risk areas, assessment of those risks, measures to be taken, specified active dates, and the evaluation and results (WCO, 2010a). Therefore, customs administrations should work closely with their frontline officers to identify the relevant risks and indicators at their checkpoints. The WCO developed the 'Maritime Risk Indicators' in volume 2 of the RM compendium (WCO, 2010a) as guidance in establishing risk profiles and indicators for the pre-arrival, arrival and post-arrival phase of cargo at seaports. Importantly, the profiling and targeting process should not be static but constantly changing and evolving. The procedure for developing a risk profile should follow a standardised method to ensure fair and objective decisions, and there should not be any opportunities for traders to manipulate the rules (Grigoriou, 2019). Meanwhile, Komarov (2016) recommends a combination of automated and manual targeting as a preference for customs control based on RM.

The RM compendium emphasises the importance of feedback from both the risk selection and inputs from the frontline to review and adjust future risk indicators and predict new trends (WCO, 2010a). In other words, customs checkpoints, including seaports, should report both positive and negative findings from examining high-risk shipments, which have been identified by the established risk indicators, and any kind of information that could present a risk in their area. Therefore, customs administrations shall develop a user-friendly system to allow frontline officers to report any risk indicators or information necessary to develop or adjust risks (WCO, 2010a).

Lastly, the RM compendium highlights seizure analysis as a crucial instrument for both risk management policy and frontline operations. It provides lessons learned for Customs to recognise the current weaknesses in their control system, the methods of smuggling, and predict future smuggling trends (WCO, 2010a). This means the information from seizures should be effectively used for future profiling and targeting. However, seizure analysis can only demonstrate what Customs has done successfully to detect illicit goods, and it cannot illustrate the things customs administrations fail to do to intercept illicit smuggling (WCO, 2010a). In this context, seizure information from other national and international law enforcement agencies and seizure reports shared in the Customs Enforcement Network Communication Platform (CENcomm) is of particular use for seizure analysis (WCO, 2010a).

3. Current situation in Cambodia and challenges

This section assesses the current legal framework, IT systems, and RM at the SIP Customs and Excise Branch of the GDCE against international standards.

3.1. Legal framework

The main legal framework for customs operations in Cambodia is the Law on Customs (LoC). The LoC was adopted and ratified in 2007, and it contains 80 articles covering rights, responsibilities and policies of the GDCE as the sole leading agency at the border enforcing control over exportation, importation and transit (RGC, 2007). It is the legal basis on which regulations and decisions of the GDCE are made to ensure it meets emerging trends and development in the trading environment (Nagy et al., 2020). After 14 years, the law seems to be outdated and unable to keep pace with current and future trends. The Secretariat for the Amendment of the LoC was established in February 2021 to support the Department of Legal and Public Affairs of the GDCE to review and revise the law to meet international standards (GDCE, 2021b).

The provisions and procedures for customs declarations are set out in Sub Decree No.1447MEF on Provision and Procedures of Customs Declaration, issued by the Ministry of Economy and Finance (MEF, 2007). The detailed functions and requirements for customs declarations, known as Single Administrative Documents (SADs), are outlined in Letter No. 1308 by the GDCE (GDCE, 2009).

Paper-based customs declarations and supporting documents are still required by the RGC (2007). Article 51 of LoC (RGC, 2007) requires all stakeholders involved in import or export transactions to keep hard copies of all relevant documents, records, and trading information, as well as information recorded in the electronic system, for 10 years, at their premises in Cambodia. Stakeholders covered by Article 51 include importers, exporters, customs brokers, port operators, customs bonded warehouse operators, logistics operators, and other relevant parties (RGC, 2007). Here it is important to note that paper-based documents can be costly and easily manipulated for forgery, especially in situations where several parties are involved (Cesario, 2021).

Under the provisions of Article 54 of the RGC (2007) and Sub Decree No.109MEF.PRK on Management of Unclaimed Goods (MEF, 2008), customs officers cannot inspect any goods without owners or their authorised representatives being present. If an inspection is needed and the owner is not present, Customs shall request court approval and a representative from the court to attend the inspection when the goods become unclaimed after 135 days. This is not consistent with RKC General Annex guidelines on Standard 3.36 which allows customs to decide whether traders should or should not be present based on the circumstances (WCO, 2010b), and as noted by the WCO, in some high-risk situations, it is more practical for customs officers to conduct an inspection without the traders or their representatives being present (WCO, 2010b). It is complicated and time-consuming for the GDCE to wait until the goods become unclaimed after 135 days to request approval and presence from the court simply to open high-risk containers, and such a situation may also provide a loophole and opportunities for illegal activities, such as Rip-On/Rip-Off[4].

During the diagnostic mission as part of the WCO Mercator Programme, Fellows, Nojima and Dorji (2018) identified that there is no legal framework to enable pre-arrival processing, and in accordance with Regulation No. 1308, traders cannot lodge information and documents prior to the arrival of goods even though Sub Decree No.1447MEF (MEF, 2007) covers some functions for pre-arrival processing. The current practice is not consistent with TFA Article 7.1 (WTO, 2014) and RKC Standard 3.25 (WCO, 1999) as there is no regulation or provision for pre-arrival customs clearance in Cambodia. However, according to a report of the Department of Legal Affairs and Public Relation (DLAPR), the GDCE proposes to add new provisions to support pre-arrival processing in the draft revised law (DLAPR, 2021).

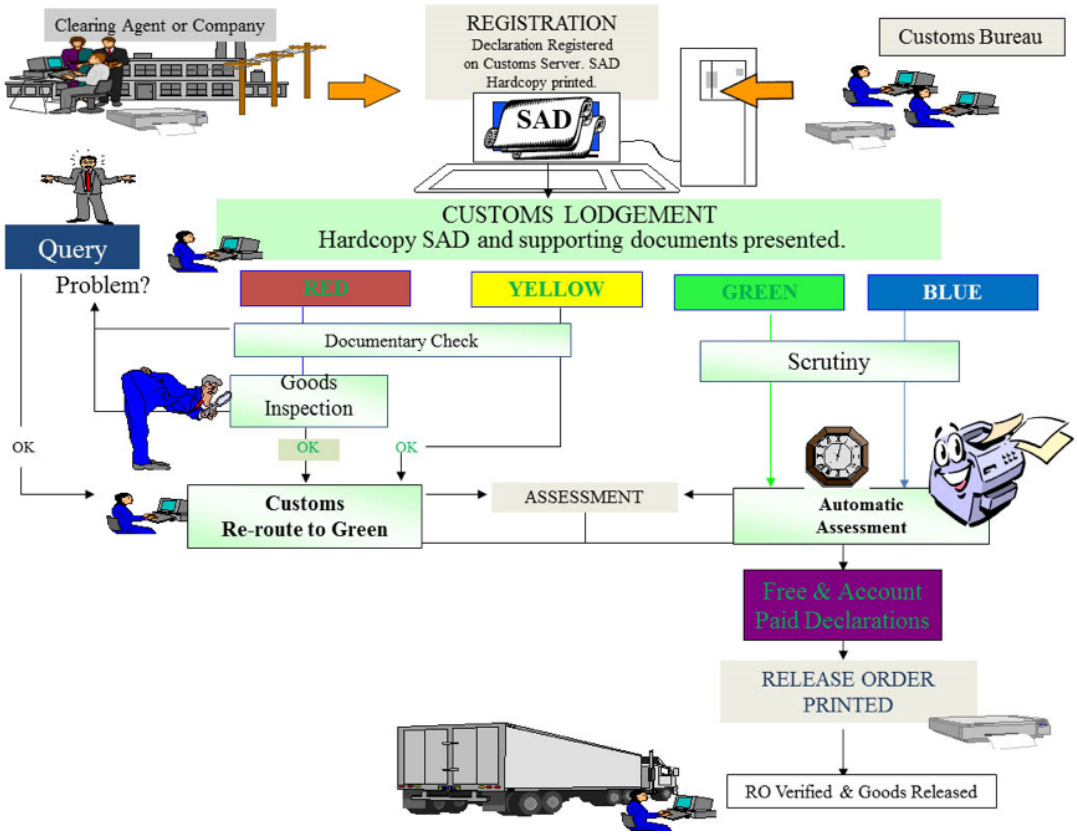
3.2. IT systems

The GDCE uses ASYCUDA World for the customs clearance process in Cambodia (GDCE, 2019b). ASYCUDA World was launched in Cambodia in 2006 and is currently installed at all customs branches and offices to accommodate all international trade (GDCE, 2018). SIP Customs and Excise Branch uses ASYCUDA World (GDCE, 2018), Manifest Database System (SIP Customs and Excise Branch, 2021), and E-Customs (GDCE, 2019b) for customs control and operations.

Before a vessel arrives, shipping agents must notify and submit all relevant documents, including, for example, the cargo manifest, bills of lading and crew list, to customs officers in charge of the Ship Formality Section, Manifest Section, and Container Control Unit (CCU) (GDCE, 2015). Since the Manifest Database System is not linked to ASYCUDA World, customs officers at the Manifest Section enter all key information into the Manifest Database System after receiving hard-copy bills of lading for recording and writing off when traders come to clear their goods (SIP Customs and Excise Branch, 2021).

For the customs declaration process, traders are required to submit customs declarations known as SADs via the ASYCUDA World system and submit hard-copy declarations to customs officers for verification and processing (GDCE, 2015). ASYCUDA World covers the procedures from submitting declarations to issuing cargo release notes, as shown in Figure 3 (GDCE, 2021a). However, the challenge is that supporting documents are unable to be submitted via ASYCUDA World and can only be submitted in the form of hard copies (GDCE, 2015). Note, however, that the GDCE is in the process of implementing the NSW, which will allow traders to electronically submit supporting documents, including manifest data, licences and other relevant documents (GDCE, 2020a).

Figure 3: Flowchart of SADs Process via ASYCUDA World in Cambodia



Source: GDCE (2021a)

The GDCE has made significant progress in employing IT in most customs areas, but more effort is needed to enable customs clearance procedures to be streamlined. For example, traders may submit trading information into ASYCUDA World while customs officers at the Manifest Section enter the same information into the Manifest System. This duplication causes a cumbersome burden for both customs officers and traders. In addition, stand-alone systems make it difficult for SIP Customs and Excise Branch to manage the information effectively since the systems are not integrated. This challenge should be addressed once the NSW is fully implemented, at which time an electronic manifest may be submitted to Customs, and traders will be able to submit other necessary supporting documents via the electronic single window linked to ASYCUDA World.

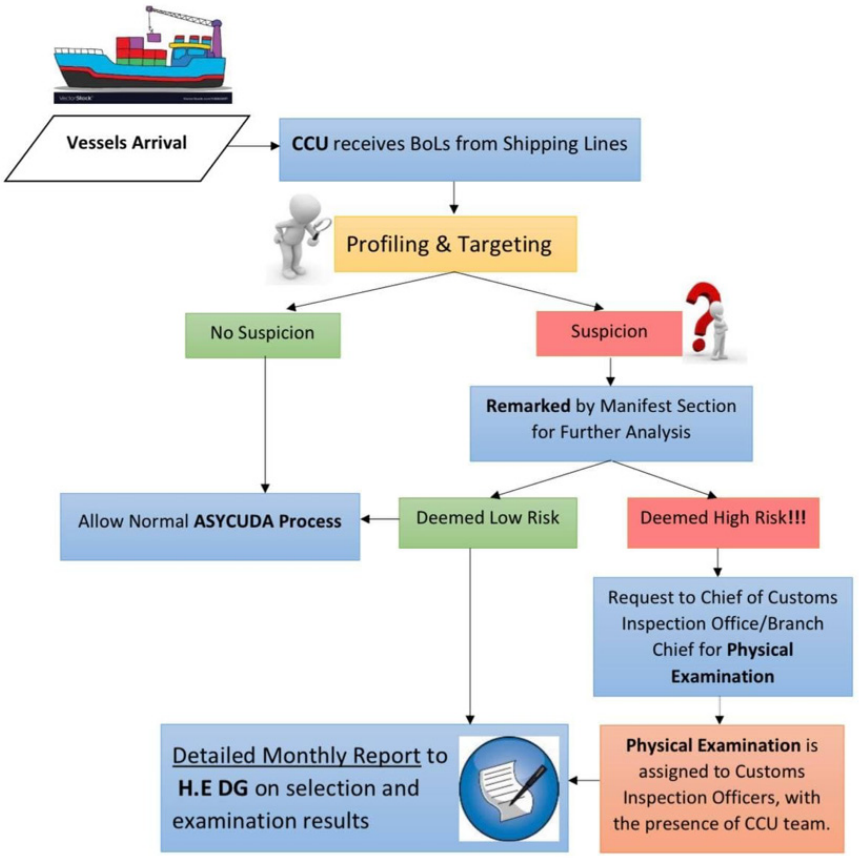
3.3. Risk management

Customs RM has been implemented in Cambodia since 2006 (RGC, 2006). Article 15 (RGC, 2006) requires that the inspection of goods at the border must be undertaken using risk-based procedures. The Risk Management Office (RMO) was subsequently established in 2007 (Hong, 2020), and currently falls under the Department of Customs Audit (MEF, 2018). The RM system was recently migrated into ASYCUDA World through the support of ASEAN Regional Integration Support from the EU (ARISE) Plus Cambodia[5] (GDCE, 2022).

The CCU, a specific team at SIP that is responsible for profiling and targeting high-risk consignments (GDCE, 2019a) was created under the framework of the UNODC-WCO Container Control Programme in 2017 (GDCE, 2019a). With support from UNODC and WCO, customs officers working in the CCU are trained by international experts on profiling and targeting techniques (GDCE, 2019a).

According to the GDCE (2019a), when CCU officers find sufficient risk indicators in the bills of lading, they can request the Chief of the Customs Control Unit to flag the shipment for further analysis and conduct a physical examination if needed, as illustrated in Figure 4.

Figure 4: Process flow of Container Control Unit to target high-risk consignments for examination



Source: GDCE, 2019a

Although Cambodia has made good progress in following international agreements and standards by establishing the RMO and implementing RM policy, the RM system of the GDCE is not yet highly effective in identifying high-risk containers (Hong, 2020). Firstly, the level of physical examination required is undeniably high, while the outcome from the intervention is relatively low (Fellows, Nojima, & Dorji, 2018). This means that frontline customs officers cannot rely solely on the systems to identify high-risk containers, as unnecessary intervention can lead to redundant delays and costs to legitimate trade. In this regard, the CCU seems to operate separately from the RMO when in fact, the RMO and CCU should work closely when developing risk profiles and indicators for SIP. In addition, the feedback mechanism is limited, as is the level of cooperation between the RMO and SIP

checkpoint. In addition, customs officers at SIP must fill out both paper-based (GDCE, 2020b) and electronic inspection results for SADs in the RED Channel[6] (GDCE, 2022). This procedure can be resource-intensive and ineffective as the awareness and understanding of frontline officers regarding customs RM seems to be limited.

4. Recommendations

After examining the current situation and challenges at SIP, and exploring international agreements, recommendations and best practices, it is recommended that the GDCE consider the following proposals to enhance customs control and trade facilitation at SIP:

- the development of a digital gate control system to exercise control over all shipments entering and leaving the port 24/7 and to reduce congestion at the gates
- the implementation of an electronic manifest to effectively control manifest data, speed up the clearance process, support pre-arrival processing, and enable automated profiling and targeting
- the integration or linking all available IT systems of SIP Customs and Excise Branch
- the examination of possibilities for Customs to link with the port authority, as part of the NSW, and to share necessary information
- the enhancement of cooperation between RMO and SIP Customs and Excise Branch to share results and risk information
- an increase in the awareness and understanding of frontline officers regarding RM
- the development of risk profiles and indicators specifically for SIP Customs and Excise Branch, with the cooperation of the CCU team
- the examination of/updating of risk profiles and indicators regularly to keep up with emerging trends.

To support the implementation of the above recommendations, the GDCE should consider proposing an amendment to the LoC to address the following:

- allowing the acceptance of electronic customs declarations and supporting documents without the requirement for paper-based documents (Standard 7.4 of the General Annex to the RKC and Article 10.2 of the TFA)
- inserting a new provision to support pre-arrival processing (Standard 3.25 of the General Annex to the RKC and Article 7.1 of the TFA)
- providing the GDCE with appropriate legislative powers to enable inspection of high-risk consignments with or without the presence of the traders or their representatives (Standard 3.36 of the General Annex to the RKC).

5. Conclusion

The emergence of globalisation has placed pressure on customs administrations around the world, particularly in developing countries. The GDCE is no exception, and it faces many other challenges due to the increasing volume of international trade, especially sea cargo. General policies and strategies that apply to all customs checkpoints are not always sufficiently effective to respond to the particular issues that are being experienced at SIP Customs and Excise Branch.

This paper studies the specific issues at SIP, explores international agreements, recommendations and best practices, assesses the current situation in Cambodia, and develops concrete recommendations to address the identified challenges. The paper identifies three major aspects that need to be improved, which are: an outdated legal base, limited IT capabilities, and an ineffective RM system. These aspects play important roles in both trade facilitation and customs control, as highlighted by the international agreements and recommendations discussed.

To achieve more effective and efficient customs operations at SIP, the GDCE should examine the identified issues and review the recommendations that are designed to address the challenges. As a result, it will be possible to maximise the effectiveness of customs control and trade facilitation in a way which complies with international agreements, recommendations, and best practices.

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Notes

1 Twenty-foot Equivalent Unit (TEU)

2 SIP is the only deep seaport accommodating large container vessels entering or leaving Cambodia (GDCE, 2019c)

3 TradeNet is the National Single Window system implemented in Singapore for customs declarations and trade documentation (Singapore Customs, 2022).

4 Rip-On/Rip-Off is a method to manipulate legitimate containerised cargo by concealing and smuggling illicit goods at any stage of the process without the shipper and the consignee being aware (United Nations Office on Drugs and Crime [UNODC], 2022).

5 ARISE Plus Cambodia is a project sponsored by the European Union to assist Cambodia in building trade-related capacity (ARISE Plus Cambodia, 2020).

6 RED Channel in ASYCUDA World refers to the lane for the shipments that are deemed high risk and require examination (GDCE, 2022).

Angkearsoben Tan

Angkearsoben Tan was promoted to Deputy Chief of Customs Control Office at Sihanoukville International Port Customs and Excise Branch, Cambodia following completion of his Master of Customs Administration with Distinction at Charles Sturt University, Australia. He received an Award of Excellence, the Centre for Customs and Excise Studies Medal, and two Executive Dean Awards. Angkearsoben Tan is a recognised trainer of the UNODC-WCO Container Control Programme. His passion is to conduct customs-related research to contribute to customs administrations, especially Cambodia Customs.