

Editorial



At first glance, this edition of the *World Customs Journal* comprises what appears to be a disparate array of topics. However, I invite your attention to the underlying theme of contrasting approaches to universal imperatives which permeates several of the contributions. Rob Preece, for example, introduces his comparative analysis of excise taxation across the ASEAN region and identifies the need for standardisation in readiness for the impending introduction of the ASEAN Economic Community. Stephen Holloway and Jeffrey Rae present the results of their research into the diversity of *de minimis* arrangements in the APEC region, highlighting their impact on economic benefits and costs. Sandeep Raj Jain examines a variety of regional approaches to coordinated border management, and Ewa Gwardzińska examines the introduction of the EU's electronic customs environment as a means of achieving regional standardisation.

The underlying commonality of border management imperatives is also reflected in this edition's Special Report. In his insightful article 'Lines and Flows: the Beginning and End of Borders' Alan Bersin challenges the traditional concept of international borders, and introduces a paradigm that views global cooperation as a fundamental requirement for effective border management. The Editorial Board would like to thank Mr Bersin for his valuable contribution.

In response to the requests of many of our readers, the next edition of the Journal will focus on excise policy and practice, and will include papers presented at the World Customs Organization's Global Excise Summit which will be held on 2-3 July at the WCO Headquarters in Brussels. Another important date for your diaries is this year's PICARD conference that will be held in Marrakech, Morocco in the last week of September. I look forward to seeing you there!

A handwritten signature in blue ink, which appears to read 'D. Widdowson'.

David Widdowson
Editor-in-Chief