

Editorial



In June this year, the World Customs Organization (WCO) held its first conference to discuss the administration and enforcement of excise tax, in recognition of the fact that excise duties represent a significant component of government revenue across the globe. Revenue authorities and the academic community have been encouraging the WCO to focus on this neglected area of revenue administration for several years, and not surprisingly, the conference was well attended, attracting some 160 participants from over 60 countries, including representatives of international organisations, government administrations, commerce and academia.

An important subject for discussion at the *Excise Summit* was the increasing incidence of illicit international trade, particularly in relation to alcohol and tobacco products, and we are pleased to provide a useful overview of the topic in Section 3 of this edition of the *World Customs Journal*.

Several of the conference participants are among the contributors to this edition of the *Journal*, and consequently we are able to bring you a comprehensive insight into current research in the field of excise, including tax policy, harmonisation of duty rates, the impact of trade agreements, excise duty suspension, illicit trade, compliance management and enforcement. Collectively, this represents a significant cross-section of the existing body of knowledge in this important area of research interest.

We have also selected a number of practitioner articles which are likely to be of interest to a broad range of readers, including Tom Doyle's commentary on the need to rethink traditional public sector procurement practices, with a particular focus on customs administrations.

On behalf of the Editorial Board, I would like to thank our many contributors, and also our readership for your positive feedback and continuing support of the *World Customs Journal* which is about to enter its seventh year of production.

A handwritten signature in blue ink, appearing to read 'D. Widdowson', followed by a period.

David Widdowson
Editor-in-Chief