

Contents

Editorial	v
SECTION 1 – ACADEMIC CONTRIBUTIONS	
Barriers to customs entry at the time of disaster in developing countries: mitigating the delay of life-saving materials	
<i>Rebecca Turner</i>	3
Automotive excise taxation: what reforms are needed to best utilise the ASEAN Economic Community?	
<i>Rob Preece</i>	15
New European Regulation 608/2013 concerning combating counterfeit goods	
<i>Sandra Rinnert</i>	37
Rules of origin and the use of free trade agreements: a literature review	
<i>Jisoo Yi</i>	43
Who benefits most from AEO certification? An Austrian perspective	
<i>Hans-Joachim Schramm</i>	59
SECTION 2 – PRACTITIONER CONTRIBUTIONS	
China Customs’ reform: approaches to improving the professionalism of customs clearing agents to enhance trade facilitation	
<i>Libing Wei</i>	71
Preliminary insights from the Philippine Bureau of Customs imports database	
<i>Ronald U Mendoza and Aladdin Ko</i>	83
The use of CIF Incoterms in Indonesia’s import declarations	
<i>Budi Nugroho</i>	91
Is infrastructure upgrading an antidote for smuggling? Evidence from Beitbridge Border Post, Zimbabwe	
<i>Watson Munyanyi</i>	103
Strategy to internationalise China’s customs management education system	
<i>Tong Hua</i>	109
SECTION 3 – SPECIAL REPORT	
INCU 10th Anniversary Timeline and Milestones	117
SECTION 4 – REFERENCE MATERIAL	
Guidelines for Contributors	123
Editorial Board	124