# Political will as an enabler for a customs administration to implement coordinated border management: a practical example

Theo Colesky and Roux Raath

#### **Abstract**

This article considers the important role played by customs administrations in the context of a practical example that entails the awarding of a multinational project spanning various countries. It demonstrates that it is not only a country's public and private business enterprises that would be adversely affected by inadequacies in the administration of customs matters but also a region as a whole. In this case, it was found that, although the way in which customs matters are managed in South Africa could prima facie have contributed to the country (and region) not being awarded the project in its entirety, the actual findings indicated that the customs administration itself was not responsible for the low score attracted under the Customs and Excise assessment heading of the practical example. Instead, many of the findings merely related to logistical issues within a wider operational framework where a customs administration is but one role player amongst many. Subsequently, the focus turned to a current customs topic, namely coordinated border management and its critical success factors, in particular political will, in order to determine if more could have been done by the South African government towards full implementation. This revealed what the government has achieved in this regard over the past two decades. Furthermore, it was again reiterated that the South African customs administration is only one part of the government's administration. Effective customs administration is entirely dependent on political will and a whole-of-government approach, that is, a truly coordinated approach to border management.

#### 1. Introduction

According to the World Customs Organization (WCO) the responsibilities of a customs administration are revenue collection; national security; community protection; trade facilitation; and collection of trade statistics (WCO 2007, p. 6). This results in a vast and challenging environment within which customs officers must perform their duties, and where a responsibility is placed on a customs administration as an important enabler of economic growth, social development, and national security (Colesky 2014, pp. 2, 44). Uncertainty in relation to customs procedures could result in an increase in costs which is passed on to the consumer, or could act as a disincentive to potential investors (International Trade Centre 2013, p. 1).

This article analyses a practical example, namely the awarding of the Square Kilometre Array (SKA) Project, to determine the importance and role of a customs administration in relation to coordinated border management (CBM).

# 2. The Square Kilometre Array (SKA) Project

The SKA is an international project that aims to build a radio telescope tens of times more sensitive and hundreds of times faster at mapping the sky than today's best radio astronomy facilities. In simple terms, the SKA Project will construct the world's largest radio telescope with a square kilometre of collecting area, and will deliver new and unparalleled insight into the universe (SKA n.d., Frequently Asked Questions). The Project is by any measure impressive and carries immense prestige in scientific circles across the globe. According to the SKA (SKA 2015), the telescope 'will allow scientists to look far back into the history of the universe and will give much more detail than before on how the universe has evolved over 14 thousand million years. More information will be obtained on how stars, galaxies and clusters of galaxies formed and how they have changed since the Universe was young'.

The Project has a truly international footprint and whilst organisations from eleven member countries (Australia, Canada, China, Germany, India, Italy, New Zealand, South Africa, Sweden, the Netherlands and the United Kingdom) form the core of the SKA Project, around 100 organisations from some twenty-one countries (that is, the eleven member countries plus Brazil, France, Japan, Malta, South Korea, Poland, Portugal, Russia, Spain, and the United States of America) were involved in its design and are continuing to play a role in relation to the Project (SKA n.d., Participating Countries).

Both South Africa and Australia competed to become the site location for the SKA telescope. From a South African perspective, Deputy President Ramaphosa (McDonald 2015) said that the SKA forms part of efforts to transform the economy through human capital development, innovation, value addition, industrialisation and entrepreneurship. He also made reference to job creation, not only during the next decade of construction but also over the next fifty years of operation.

The SKA Project is cited as a case study in this article when evaluating South Africa's CBM status and efforts against the SKA Site Advisory Committee's (SSAC) findings.

#### 2.1 Selection criteria

According to Taylor (2012) the SKA Project Development Office evaluated various submissions and expert reports in order to determine the location (or locations, as it turned out) for the Euro1.5-billion SKA Project. Both South Africa and Australia had submitted final reports where technical factors, for example, levels of radio frequency interference and the long-term sustainability of a radio quiet zone, accounted for 75 per cent of the overall score, and non-technical factors, for example, security aspects and customs considerations, accounted for 25 per cent of the overall score.

Table 1 illustrates the seventeen factors (although four carried no weight) used to evaluate the bids. As can be seen, the evaluation of customs and excise accounted for 6 per cent of the overall score.

Table 1: Selection criteria: factors and weights

Factor #		Factor Name	Weight (%)
A	1	Ionospheric turbulence	21
	2	RFI measurements	27
	3	Radio Quiet Zone protection	
	4	Long-term RFI environment	
	5	Array science performance	17
	6	Physical characteristics of the sites	5
	7	Tropospheric turbulence	5
В	8	Political, socioeconomic, and financial	2
	9	Customs and excise	6
	10	Legal	3
	11	Security	3
	12	Employment	6
	13	Working and support environment	5
C	14	Provision and cost of infrastructure components based on the Model of the SKA	N/A
	15	Provision and cost of internal and external data transport based on the Model of the SKA	N/A
	16	Provision and cost of electrical power based on the Model of the SKA	N/A
	17	Consolidated costs of capital and operations expenditures	N/A

Source: Moran et al. 2012, p. 8.

The Report and Recommendation of the SKA Site Advisory Committee (the Report) states that:

The SSAC vote for the Category A and B Factors favored RSA [South Africa] with scores of 9.60  $\pm$  0.09 for ANZ [Australia and New Zealand] and 10.40  $\pm$  0.09 for RSA, on a scale where 10–10 represented no significant difference and 20–0 represented very serious differences (Moran et al. 2012, p. 4).

South Africa was favoured in five of the seven Technical and Scientific Factors, but Australia and New Zealand were favoured in all six of the 'Other Selection Factors' (that is, non-technical). According to the Report (Moran et al. 2012, p. 4), in so far as South Africa's bid is concerned, 'much of the concern in these Factors derived from the difficulties of coordinating the laws and procedures among the six partner countries in southern Africa, as well as the security and political challenges in the region'.

In the Report (Moran et al. 2012, p. 108), under the Customs and Excise Factor assessment, the Australia/ New Zealand proposal was awarded a score of 13.3, and for South Africa 6.7. The SSAC was of the opinion that 'the ANZ proposal presented a better customs, excise, tax, and regulatory structure for the construction and operation of the SKA and that siting the SKA in ANZ would be simpler and less costly' (Moran et al. 2012, p. 108).

## 2.2 Specific findings in relation to Customs and Excise

Due to volume limitations, only the Report's findings, as well as subsequent references therein to a KPMG Expert Report, are cited for purposes of this article. In the Report it is stated, as an introduction to the Customs and Excise Assessment, that:

The SSAC reviewed the various customs systems and duty rates, the excise tax regimes and tax rates, and related issues such as import and export processes that will impact the SKA over its lifetime. A wide range of issues was considered since the SKA involves a large multinational investment of funds, materials, and services, including the provision of scientific and technical equipment, and personnel in various remote locations (Moran et al. 2012, p. 108).

It is further held that high level requirements for Customs are to ensure the 'prompt, efficient free movement of goods, products, and personnel in and out of any sites and countries hosting the SKA...' and to 'minimize the impact of any type of taxes, customs duties, administrative and shipping costs, GST [General Sales Tax], VAT [Value Added Tax], and other taxes' (Moran et al. 2012, pp. 108-9).

Based on the Report's Customs and Excise assessment (Moran et al. 2012, pp. 108-110), the considerations and findings were categorised, by the authors, under three headings, namely:

- (a) Diverse geographic locations and different jurisdictional requirements, supported by trade agreements
- (b) Tax and duty structures, and certainty
- (c) The ease of doing business.

# (a) Diverse geographic locations and different jurisdictional requirements, supported by trade agreements

The SSAC makes reference to and draws a clear distinction between the 'six diverse RSA member countries; cross-border coordination and logistical issues presented by the RSA proposal; and the diverse customs, excise, and regulatory structures in the two candidate sites' (Moran et al. 2012, p. 108). The Report assessed that the various (or many) members' involvement in the South African consortium could lead to increased complexity with regard to 'transit, export, import, customs, logistical procedures; valuation issues; and related issues' (Moran et al. 2012, p. 109). As an example, the Report cited the shipment of goods from South Africa via Zimbabwe (a non-SKA member) to Zambia, claiming that the cross-border movement could be complicated as a result of Zimbabwe being an intermediary.

In contrast, the Australian consortium has only two members and the Report favourably considers this as it will drastically reduce the complexity and costs of moving people and goods. This is, in part, based on the previously mentioned KPMG Expert Report's findings in which it is held that 'the multiple jurisdictions create the problem that "the complexity of the indirect tax considerations has increased with each [additional] jurisdiction." The Report also noted that "the considerations and potential impact of this appear to be limited to the movement of goods directly between South Africa and relevant satellite countries rather than third countries, and [the RSA proposal] does not consider the other complexities that this raises" (Moran et al. 2012, p. 109).

The Report also alludes to the Southern African Customs Union (SACU), but states that it has 'limited scope' (Moran et al. 2012, p. 109). The Report is, however, much more positive about the longstanding Australia—New Zealand Closer Economic Relationship Trade Agreement (ANZCERTA) which 'allows for the free flow of goods, services, and people between Australia and New Zealand, and if the SKA is sited only in Australia, the project will be governed by only one country's laws and regulations' (Moran et al. 2012, p. 109). The Report again cites the KPMG Expert Report which stated: 'It is unclear at this time if prompt customs clearance is available across the geographical reach of the [RSA] candidate jurisdictions' (Moran et al. 2012, p. 110).

#### (b) Tax and duty structures, and certainty

The KPMG Expert Report, cited in the Report (Moran et al. 2012, p. 108), refers to a wide range of customs and non-customs tax considerations, in both the South African and Australian proposals, and to a review undertaken of the respective VAT, GST, import duties and processes, customs duties and tariff rates, excise duties and taxes, and import and export restrictions.

It is noted that at time of the SSAC making its recommendations, no written confirmation was received from the South African consortium that no VAT or GST will be charged on the SKA in South Africa or its partner countries, despite the South African delegation stating that it had approached the tax authorities in South Africa regarding a possible VAT exemption. In contrast, the Report states that the Australian government submitted written confirmation that there will be no GST payable by the SKA Project in Australia. The Australian Tax Office also confirmed its willingness to 'provide guidance and assistance in establishing the optimal no-tax or low-tax financial structure for SKA operations if Australia is selected' (Moran et al. 2012, p. 110). Insofar as import (customs) duties are concerned, it is stated that the rates 'have fallen steadily in Australia [over time] with most imported goods attracting a rate of between zero percent and five percent', whereas duty rates in South Africa 'range from 0% and 20%' (Moran et al. 2012, pp. 109-10) on the majority of products.

#### (c) The ease of doing business

The Report referenced the World Bank's authoritative compendium 'Doing Business 2012: Doing Business in a More Transparent World', which produces an analysis with regard to the complexity in doing business with countries worldwide. At the time of evaluating the bids, the World Bank ranked 'Australia as number 10, New Zealand as 15, and South Africa as 35 for providing a business, legal, and commercial environment in which operations may be conducted' (Moran et al. 2012, p. 110). Again quoting from the KPMG Expert Report, the Report noted that "Australia's trade policy framework continues to be characterized by an unusually high degree of transparency" and mentioned the World Trade Organization's (WTO) April 2011 Trade Policy Review which identified that Australia is "one of the most open economies in the world" (Moran et al. 2012, p. 109).

It is interesting to note that in the World Bank's 'Doing Business 2015: Going Beyond Efficiency', Australia (World Bank 2015, p. 169) is still ranked at number 10 (out of 189) in terms of its ease in doing business with. New Zealand (p. 207) has improved its ranking and is now placed at number 2 overall, but South Africa's position (p. 218) has worsened to number 43. More significantly, in the same compendium (on the evenly numbered pages) various factors are weighed under the sub-heading 'Trading Across Borders' (that is, a sub-set of the weights that add to the overall score of a country). Aspects such as the number of documents to export/import; days to export/import; and the costs in United States dollars to export/import a container are considered. Australia is ranked at number 49, New Zealand at number 27, and South Africa at number 100.

#### **Comments: SKA**

Having reflected on the Report's Customs and Excise findings, it is opined that most of the findings fall well outside the mandate of a customs administration. Under a 'Customs and Excise' heading, one would have expected findings relevant only to specific **customs** functions, and not general logistics and/or other government functions. It is the authors' opinion that the South African customs administration may have attracted unfavourable scores as a result of this. However, since the same non-specific considerations were applied to Australia, this is nullified.

The number of role players in the South African consortium, when compared to the Australian consortium (six versus two), adds to the view that the complexity of moving a consignment increases every time it crosses a new jurisdiction/border, especially where there are no established trade agreements. This may well be the case, but it bears mentioning that a customs administration is generally not mandated

to negotiate trade agreements on behalf of the government, where this usually falls within the scope of a department specifically mandated to deal with foreign affairs/international relations and/or economic development.

It is also not disputed that higher duties lead to increased costs, but again tax and duty rates are usually set by a national treasury, or a department for trade/economic development, and not by a customs administration. However, in order to ensure tax certainty, written confirmation from a government on matters such as tax and duty rates, and subsequent rebates, renders an advantage over a 'competitor' where government is silent, or still in the process of finalising its position.

The 'Ease of Doing Business' finding in the Report speaks less to customs efficiency, and more to a country's overall ranking in terms of its overall ease of doing business where a wide range of factors is considered. To a large degree, lesser relevance was placed on customs operational competence and more on non-customs-related aspects.

In an attempt to establish what the South African government, and in particular the customs administration, could have done to attract a higher score under the SKA Customs and Excise assessment, the roles and responsibilities of a customs administration have to be considered. For the purpose of this article the focus falls on trade facilitation in South Africa, in particular how it contributed (or could have contributed) to the SKA Project evaluation.

#### 3. Trade facilitation

Within a customs context trade facilitation is considered as a way to improve a country's competitiveness by reducing bureaucracy in customs transactions. The WCO (www.wcoomd.org) defines trade facilitation as 'the avoidance of unnecessary trade restrictiveness', while the WTO (www.wto.org) defines it as the 'simplification and harmonization of international trade procedures'. Grainger (2008, p. 17) adds 'standardisation and modernisation' to this definition.

The WCO contributes towards trade facilitation through its instruments, specifically the *International Convention on the Simplification and Harmonization of Customs Procedures* or Revised Kyoto Convention (RKC) (WCO 1999). Accordingly, customs administrations are supported in achieving a balance between statutory functions, regulatory control, and trade facilitation. South Africa is a member of the WCO and has acceded to the RKC – thus accepting and implementing the minimum standards.

The WTO also contributes to the formalisation of trade facilitation by way of a formal agreement, namely the Trade Facilitation Agreement (TFA) which is yet to come into force. It has, however, been found that the RKC and the TFA have many overlapping provisions, and that the existing WCO instruments make more than adequate provision for all the provisions covered in the TFA. In fact, 'an updated RKC would even be more modern and comprehensive than the TFA' (Wolffgang & Kafeero 2014, p. 36). Regardless, the WCO instruments are considered to be compatible with, and complementary to, WTO agreements. The difference is that the WTO agreements 'set out the high principles for trade facilitation such as simplification, harmonization, transparency, partnership, cooperation and risk management', while the 'WCO instruments provide an administrative basis and practical guidance to ensure their effective implementation' (WCO 2011, p. 13).

In practice trade facilitation is enhanced by tools and concepts, including the Time Release Study tool; a Risk Management concept; Customs and Trade Partnerships including the Authorised Economic Operator (AEO) concept; Customs-to-Customs cooperation including the Globally Networked Customs concept; CBM; and the Single Window concept (WCO 2011, pp. 13-15).

The focus of this article now turns to CBM in South Africa, and in particular how it contributed (or could have contributed) to the awarding of the SKA Project.

# 4. Coordinated border management

### 4.1 Background

The WCO states that the Customs community recognised CBM 'as a potential solution for the challenges that the 21st century presents especially with respect to efficient and effective border management' (WCO n.d., Coordinated Border Management). It follows that the WCO's theme for 2015 is 'Coordinated Border Management – An inclusive approach for connecting stakeholders' (Mikuriya 2015, p. 10). According to Aniszewski (2009, p. 2), CBM 'refers to a coordinated approach by border control agencies, both domestic and international, in the context of seeking greater efficiencies over managing trade and travel flows, while maintaining a balance with compliance requirements'.

In seeking greater efficiencies in trade and travel, two key factors are the coordinated flow of information, and the coordinated physical movement of people and goods. The key principles for the flow of information are Regulatory Transparency, Streamlined Submissions, Information Sharing, and Information Protection; while the key principles for the movement of people and goods are Streamlined Checks and Clearance, Congestions Management, Manpower Availability, and Equipment Availability (WCO 2013, pp. 7-9). In practice, the key factors are achieved through trade agreements, memoranda of understanding, one-stop border posts, etc. CBM is also not restricted to coordination by domestic stakeholders since coordination with international stakeholders is necessary.

The critical success factors for the implementation of CBM include Political will; the Establishment of a Project Team; a Strategic Plan; a Legal Framework; Information and Communication Technology; Infrastructure; Training; and Communication (WCO 2013, p. 9). These critical success factors are considered below from a South African point of view.

#### 4.2 CBM in South Africa

The main stakeholders at South African borders are the Department of Home Affairs (DHA), the South African Police Service (SAPS), and the customs administration – residing under the South African Revenue Service (SARS). Secondary stakeholders include the Departments of Transport (DOT), Public Works (DPW), Agriculture, Forestry and Fisheries (DAFF), Health (DOH), Environmental Affairs (DEA), Trade and Industry (DTI), and the State Security Agency (SSA) (see www.borders.sars.gov.za).

Political will for a CBM concept was expressed as early as 1996. Subsequently, in 1997, a project team was established in the form of the National Interdepartmental Structure on Border Control (NIDS) and tasked to present a unified governance structure for border control, with the SAPS as lead agency. With an intended lifespan of five years, NIDS failed to deliver such a governance structure and was dissolved in 2001 as it was considered that it could go no further without a 'single command driving a single border strategy' (Steinberg 2005, pp. 3-5).

Subsequently, in 2002, the Border Control Operational Coordinating Committee (BCOCC) was established with a mandate to, amongst others, develop and implement a National Integrated Border Management Strategy and to create a workable balance between security, trade, tourism and economic development in South Africa and the Southern African Development Community (SADC) region. Initially the BCOCC was chaired by the SAPS, until it was replaced by the DHA in 2005. The DHA was also appointed as the lead agency at non-commercial ports, while SARS became the lead agency at commercial ports. Later, in 2007, SARS replaced the DHA as lead agency at ports of entry and as chair of the BCOCC (BCOCC 2008, pp. 1-22).

In June 2009, President Jacob Zuma announced the establishment of a Border Management Agency (BMA) (Baker 2009). In March 2010, the then Minister for Justice and Constitutional Development, Jeff Radebe, announced that a BMA would be established later that year (defenceWeb 5 March 2010). This announcement turned out to be over-ambitious, as a BMA was not established as intended.

More than a year later, in June 2011, the then Minister of State Security, Siyabonga Cwele, stated that his department was studying global 'best cases' on border management and that '[t]he migration to the new model will be completed by 2014' (defenceWeb 8 June 2011). In December 2012, the then Minister of the DHA, Naledi Pandor, announced that a South African border agency was at an advanced stage and that a white paper was in development (Mungadze 2012) – it is anticipated that the BMA will reside under the DHA (Pandor 2013a). On 8 November 2013, Minister Pandor announced the appointment of a project manager for the BMA's project office, responsible for developing proposals for policy and structure. The key objectives were listed as research and development of an appropriate BMA model, and drafting the enabling legislation (Pandor 2013b). In December 2014, Radebe, now in his capacity as Minister in the Presidency for Performance, Monitoring and Evaluation, stated that Cabinet approved a vision, the establishment of a pilot site, and a proper legal framework for a BMA (Radebe 2014).

The current Minister of the DHA, Malusi Gigaba, stated on 15 July 2014 that he hoped that a BMA would be established by the end of 2016 (Gigaba 2014). On 1 February 2015, ninety-three staff members from SARS were seconded to the BMA Project Management Office, and the minister announced on 6 February 2015 that a BMA Bill was due for submission to Cabinet by mid-2015 (Gigaba 2015). On 6 May 2015, the minister changed his previous statement, instead saying that he hoped that the BMA will be operational in 2017 (Paton 2015). On 21 June 2015, Ministers Gigaba and Nosivwe Mapisa-Nqakula (Defence) raised a number of serious concerns regarding one entity mandated to manage the diverse requirements of border control. One such concern was the constitutional conflict that may exist in relation to functions of a BMA and that of the South African National Defence Force (SANDF) (Dodds 2015). On 5 August 2015, the DHA published a Draft Border Management Bill (Gazette No. 39056), followed by a Correction Notice the following day (Gazette No. 39058). According to the Bill the constitutional concern has been addressed whereby the border protection functions performed by the SANDF are excluded.

#### **Comments: CBM**

Seemingly, since the initial announcement in 2009, the responsibility to establish a BMA has resided with at least three departments. Furthermore, the announcements by the different ministers are contradictory in that a BMA has been established neither in 2010, nor in 2014. The 2016 goalpost of a BMA was also moved to 2017. As a result the coordination at the ports remains the responsibility of the BCOCC, while footwork to establish the BMA is still in progress.

Beyond the statements above referring to case studies, a new model, implementation dates, white papers, a project team, enabling legislation, a legal framework, and that the BMA concept was at an advanced stage, no further information was found in the public domain. As a result, the status of all the respective success factors could not be considered. Although political will was expressed often, some doubt is cast on the earnestness of implementing a BMA when considering the lapse in time since the initial BMA announcement, the continuous moving of the goalpost, and the inability to establish a BMA to date. A positive aspect though is that a project manager and team have been appointed and that the remaining success factors, namely a Strategic Plan, Legal Framework, Information and Communication Technology, Infrastructure, Training, and Communication would receive attention in due course. The secondment of staff to the project team is a further positive development, as is the publication of the Draft Border Management Bill.

During the eighteen years that have passed since the establishment of NIDS, all three of the main stakeholders at the border have had the opportunity to lead the CBM concept. However, despite the time that has passed and rotations of the lead agency, CBM materialised only partially. Border operations are still coordinated and managed by the BCOCC, despite the six years that have passed since the initial announcement of a BMA by President Zuma. Considering the time it takes for the legislative cycle to run from drafting to promulgation, even the date of 2017 seems ambitious.

#### 5. Conclusions

This article set out to consider the role and importance of Customs in relation to CBM with particular reference to a practical example, namely the SKA Project. The SKA Project highlighted the extent to which a country and region can benefit from an international project – it also underscored that aspects of Customs are key considerations for any multinational project.

It is, however, concluded that many of the aspects considered under 'Customs', in the awarding of the SKA Project, were not actual customs functions. Instead, many of the considerations were 'logistical' by nature. This is supported by the importance afforded to the consideration of two countries as opposed to six. It is commonly accepted that the more participating member countries there are in a consortium, the bigger the potential for increased complexity in relation to logistical transactions. The authors are of the opinion that, under similar circumstances, any other consortium consisting of six countries would equally have experienced difficulties in attracting a higher score. Similarly, it was found that concluding agreements and setting rates of duty do not reside with the South African customs administration.

Furthermore, whether South Africa, and in particular its customs administration, could have done more to streamline the flow of people and goods for SKA purposes through its borders, is questionable. It was found that the importance of CBM was recognised as early as 1996 and could have contributed to a more favourable score, but despite the political will being declared, the optimal implementation of CBM has proven to be more challenging than initially anticipated.

It is undisputed that a customs administration is one of the key role players at the border. However, the customs administration is dependent on other role players and therefore cannot make unilateral decisions. A customs administration is ultimately dependent on political will and throughput – it remains but a small cog in a large wheel that should not be held responsible for CBM if the prerequisites have not been addressed.

A successful CBM program requires far more than a customs administration addressing customs operational matters. It requires a committed whole-of-government strategy and approach and without this, introducing CBM will not succeed. It is essential to steer away from the perception, wherever this may exist, that only a customs administration is responsible for a successful CBM implementation. Any CBM strategy should cater for Customs-to-Customs matters (that is, the 'external leg'), as well as for the customs administration to the rest of government (that is, the 'internal leg'). It is held that if a BMA, in support of CBM, has been fully implemented in South Africa, its customs administration would in all likelihood have attracted a higher score under the Customs and Excise assessment of the SKA Report. A full implementation of aspects such as trade agreements, tax and duty certainty, and the ease of doing business (through memoranda of understanding, one-stop border posts, information sharing, coordination of operations, etc.) would have positively supplemented the South African SKA bid. For example, a practical agreement regarding the seamless movement of people and goods in support of a specific multinational project across the SADC region was found wanting and should be addressed. This will bring the region 'on par' with for example, Australia/New Zealand. In fact, SADC member states should not wait for the next multinational project to address multilateral strategic and operational shortfalls as were evident with the SKA Project, but should act proactively in assessing how the seamless flow of goods and people can pragmatically support similar future projects.

#### References

- Aniszewski, S 2009, 'Coordinated border management: a concept paper', WCO Research Paper No. 2, World Customs Organization, June, p. 2.
- Baker, D 2009, 'A border patrol for South Africa?', *ISS Today*, Institute for Security Studies, 4 June, viewed 5 May 2015, www.issafrica.org/iss-today/a-border-patrol-for-south-africa.
- Border Control Operational Coordinating Committee (BCOCC) n.d., viewed 1 April 2015, www.borders. sars.gov.za/Documents/ABOUT-US-BCOCC.pdf.
- Border Control Operational Coordinating Committee (BCOCC) 2008, Presentation to the portfolio committee on safety and security, May, pp. 1-22, viewed 12 May 2015, pmg-assets.s3-website-euwest-1.amazonaws.com/docs/080528bcocpres.ppt.
- Colesky, T 2014, 'A comparative study on customs tariff classification', LLD thesis, University of Pretoria, South Africa.
- defenceWeb 5 March 2010, viewed 5 May 2015, www.defenceweb.co.za/index.php?option=com\_co ntent&view=article&id=7009:border-management-agency-coming-this-year&catid=3:Civil%20 Security&Itemid=113.
- defenceWeb 8 June 2011, viewed 5 May 2015, www.defenceweb.co.za/index.php?option=com\_co ntent&view=article&id=16057:border-management-agency-supersized-&catid=87:border-security&Itemid=188.
- Dodds, C 2015, 'SA border control plan hits brick wall', 21 June, viewed 24 August 2015, www.iol. co.za/news/politics/sa-border-control-plan-hits-brick-wall-1.1874119#.VdrM PiKBaQ.
- Gigaba, M 2014, 'South Africa to establish a Border Management Agency', 15 July, viewed 8 May 2015, www.ujuh.co.za/south-africa-to-establish-a-border-management-agency/.
- Gigaba, M 2015, 'Minister Malusi Gigaba welcomes SARS staff seconded to Border Management Agency', 6 February, viewed 5 May 2015, www.gov.za/home-affairs-minister-malusi-gigaba-welcomes-south-african-revenue-service-sars-staff-seconded.
- Government Gazette No. 39056, 5 August 2015, viewed 24 August 2015, www.greengazette.co.za/documents/national-gazette-39056-of-05-august-2015-vol-602 20150805-GGN-39056.
- Government Gazette No. 39058, 6 August 2015, viewed 24 August 2015, www.greengazette.co.za/documents/national-gazette-39058-of-06-august-2015-vol-602 20150806-GGN-39058.pdf.
- Grainger, A 2008, 'Customs and trade facilitation: from concepts to implementation', *World Customs Journal*, vol. 2, no. 1, pp. 17-30.
- International Trade Centre (ITC) 2013, WTO Trade Facilitation Agreement: a business guide for developing countries, ITC, Geneva, viewed 6 May 2015, www.intracen.org/uploadedFiles/intracenorg/Content/Publications/C-UsersadeagboDesktopFACILITATIONENGLISHWTO%20.pdf.
- McDonald, D 2015, 'SKA funding model unsure, Pandor solicits Brics' *FIN24*, 19 March, viewed 21 March 2015, www.fin24.com/Economy/SKA-funding-model-unsure-Pandor-solicits-Brics-20150319.
- Mikuriya, K 2015, 'Coordinated border management', WCO News, February, no. 76, p. 10.
- Moran, JM, Ananthakrishnan, S, Baars, JWM, et al., 2012, 'Report and recommendation of the SKA Site Advisory Committee (SSAC), Factor 9 Customs & Excise', viewed 22 February 2015, www. skatelescope.org/key-documents/.
- Mungadze, S 2012, 'Business day live', 14 December, viewed 5 May 2015, www.bdlive.co.za/national/2012/12/14/plan-for-new-border-agency-at-advanced-stage.
- Pandor, N 2013a, Address by Naledi Pandor MP, Minister of Home Affairs, opening the Department of Home Affair's Budget Vote debate, 9 May, viewed 28 May 2015, www.gov.za/address-naledi-pandor-mp-minister-home-affairs-opening-department-home-affair%E2%80%99s-budget-vote-debate.

94

- Pandor, N 2013b, Minister Naledi Pandor's address to the Home Affairs weekly media briefing, 8 November, viewed 5 May 2015, www.dha.gov.za/index.php/statements-speeches/312-ministernaledi-pandor-s-address-to-the-home-affairs-weekly-media-briefing-pretoria-08-november-2013.
- Paton, C 2015, 'Gigaba rolls up sleeves on immigration problems', 6 May, viewed 12 May 2015, www. bdlive.co.za/national/2015/05/06/gigaba-rolls-up-sleeves-on-immigration-problems?service=print.
- Radebe, J 2014, 'SA a step closer to coordinated border management', 11 December, viewed 5 May 2015, www.sanews.gov.za/south-africa/sa-step-closer-coordinated-border-management.
- Steinberg, J 2005, 'An overview of South African border control: 1994-2004', Institute for Security Studies, Pretoria, South Africa, pp. 3-5.
- Square Kilometre Array (SKA) n.d., Frequently Asked Questions, viewed 3 March 2015, www. skatelescope.org/frequently-asked-questions/.
- Square Kilometre Array (SKA) n.d., Participating Countries, viewed 1 March 2015, www.skatelescope. org/participating-countries/.
- Square Kilometre Array (SKA) 2015, 'Probing the universe with the Square Kilometre Array', Media Release 19 January, viewed 5 May 2015, www.ska.ac.za/releases/20150119.php.
- Taylor, J 2012, 'South Africa, Australia both offer advantages for hosting the SKA', *Creamer Media's Engineering News*, 9 December, viewed 4 January 2015, www.engineeringnews.co.za/article/sa-vs-australia-2011-12-09.
- Wolffgang, H-M & Kafeero, E 2014, 'Old wine in new skins: analysis of the Trade Facilitation Agreement vis-à-vis the Revised Kyoto Convention', *World Customs Journal*, vol. 8, no. 2, pp. 27-36.
- World Bank, *Doing Business 2015*, viewed 4 April 2015, www.doingbusiness.org/reports/global-reports/doing-business-2015.
- World Customs Organization (WCO) n.d., Coordinated Border Management, viewed 24 March 2015, www.wcoomd.org/en/topics/facilitation/activities-and-programmes/coordinated-border-management.aspx.
- World Customs Organization (WCO) n.d., 'What is securing and facilitating legitimate trade', viewed 1 April 2015, www.wcoomd.org/en/topics/facilitation/overview/customs-procedures-and-facilitation. aspx.
- World Customs Organization (WCO) 1999, International Convention on the Simplification and Harmonization of Customs Procedures (as amended), (Revised Kyoto Convention), WCO, Brussels.
- World Customs Organization (WCO) 2007, WCO trends and patterns report: a capacity building estimate, December, no. 2, WCO, Brussels.
- World Customs Organization (WCO) 2011, 'Trade facilitation: instruments, approaches, trends, initiatives and more', WCO News, June, no. 65, pp. 13-15.
- World Customs Organization (WCO) 2013, 'Coordinated border management: revision of the Coordinated Border Management Compendium', WCO, Brussels, pp. 7-9.
- World Trade Organization (WTO) n.d., 'Trade facilitation', viewed 7 April 2015, gtad.wto.org/trta\_subcategory.aspx?cat=33121.

# **Theo Colesky**



Dr Theo Colesky is a Senior Manager in the Enforcement Division of the South African Revenue Service in Pretoria, South Africa. He holds the degrees Baccalaureus Iuris and Baccalaureus Legum from the University of South Africa, Master of International Customs Law and Administration from the University of Canberra, Australia and Doctor Legum degree from the University of Pretoria, South Africa. Theo has more than twenty years' experience in the field of customs, in both the private and public sectors.

#### **Roux Raath**



Roux Raath is a Senior Specialist in the Enforcement Division of the South African Revenue Service in Pretoria, South Africa. He holds the degrees Baccalaureus Artium (Political Sciences) and Baccalaureus Artium Honours (International Politics with Strategic Studies) from the University of South Africa, Magister Philosophiae (MPhil) Taxation degree from the University of Pretoria, South Africa, and is currently a second-year PhD student with the University of Pretoria's African Tax Institute. Roux has more than twenty years' experience in the field of customs, in both the private and public sectors.