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Cooperation between Customs and Tax administrations: Lessons Learned from Revenue Authorities

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Tadashi Yasui

Abstract

For fair, effective and efficient revenue collection, it has been increasingly recognized that it is important to foster cooperation between customs and tax administrations in any institutional arrangement. In this regard, the experiences of Revenue Authorities (RAs) with customs functions have shed light on practical expectations and areas of cooperation between the two administrations.

According to WCO preliminary research, it is estimated that nearly 40 RAs contain customs functions, although at a closer look they differ from each other. The expected benefits of RA creation are generally divided into two categories: the first category includes those deriving from autonomy such as better human resource management and less corruption; and the second category consists of those attributed to integration such as better exchange of information to avoid tax fraud and evasion, although both are interlinked. However, it was found that most of the expected benefits deriving from RA creation could be implemented in non-RA administrations.

It is desirable to share experiences on cooperation between customs and tax administrations as much as possible, including what kind of cooperation is effective and how it is achieved. In addition, it would be useful to consider what kind of capacity building activities are needed to overcome obstacles that customs administrations encounter in day-to-day operations.

Key words

Customs revenue, revenue authority, capacity building, tax administration

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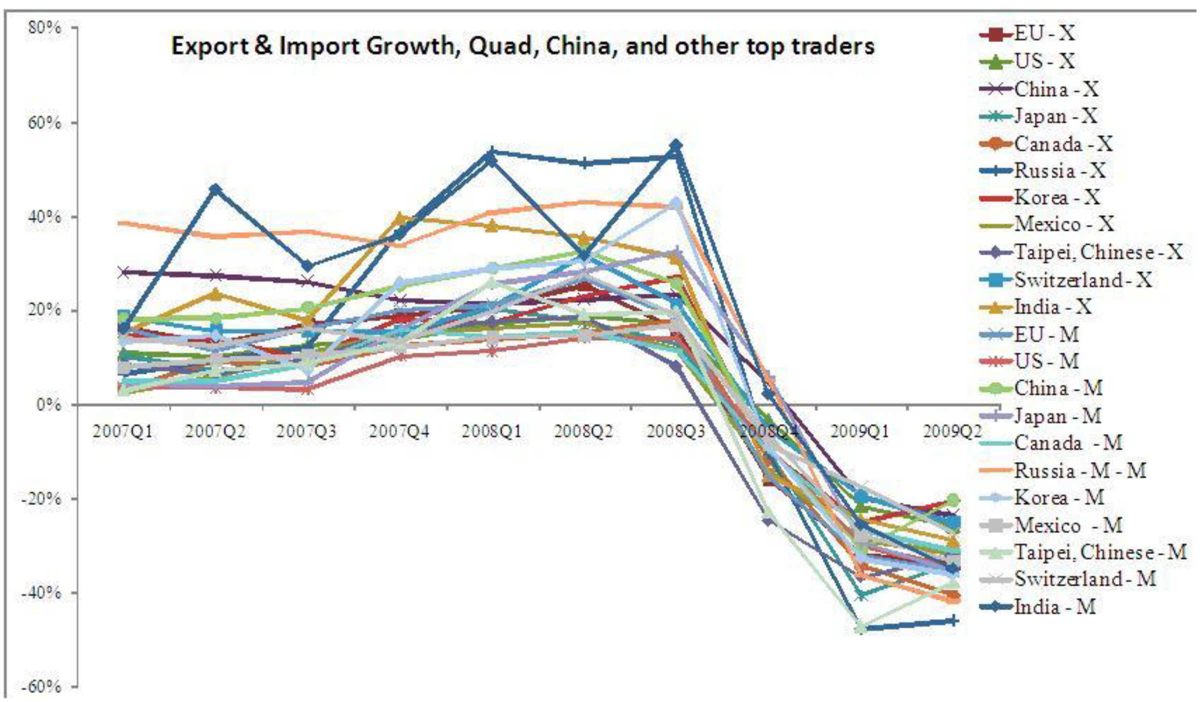
1. Introduction

Revenue collection in the form of customs duties, VAT, and other taxes derived from traded goods is one of the core roles of customs administrations in many countries. Following the recent global financial crisis, the global economic downturn and the plunge in international trade volumes (Figure 1) have drastically reduced customs revenue. Thus, customs administrations are under great pressure especially because of the same level of revenue targets before the crisis.

In response to the impact on its Members, the WCO has launched the Revenue Package initiative (WCO, 2009a). This initially consisted of the existing WCO tools, instruments, and international agreements relevant to customs revenue collection, which customs administrations are encouraged to fully and effectively utilize. In November 2009, it was also discussed that cutting-edge technology could be useful for revenue enhancement (WCO, 2009b). Believing that trade facilitation in particular is one of the key remedies for economic recovery the WCO has emphasized the importance of not using customs procedures as non-tariff-barriers to trade.

Figure 1: Synchronized drop in major nation's exports and imports, 2007Q1-2009Q2



(Source) Baldwin and Taglioni (2009; Figure.3)
(Note) "EU-X" and "EU-M" means EU export and EU imports, respectively. The figure was made based on the WTO trade statistics, available at www.wto.org/english/res_e/statis_e/quarterly_trade_e.xls, accessed n 18 November 2009.

Customs administrations have recognized the importance of cooperation with each other, the trade community, and other national border agencies to facilitate legitimate trade while protecting national health, safety and security (WCO, 2008 and 2009c). Yet, customs revenue is substantially harmed by informal trade (Lesser and

Moisé, 2009), and could be undermined by discrepancies in treatment between direct and indirect taxation on transfer pricing transactions (Ping and Silberztein, 2007). Recognizing the emerging trends of globalization, proliferation of regional trade agreements and expanding intra-company trade, customs administrations are required to make a concerted effort for fair, effective and efficient revenue collection. To that end, customs administrations have increasingly recognized that they should seek further engagement with tax administrations.

As part of the initiative, the WCO hosted the Revenue Management Conference[1] on 10 and 11 December 2009 to review the relationship between customs and tax administrations, share experiences, and consider ways of enhancing revenue collection under the current complicated international trade conditions. This paper is based on the background paper for the conference.

2. Scope and structure

This paper particularly focuses on institutional arrangements between customs and tax administrations, as it is vital in considering various means of cooperation between the two administrations. In practice, governments have often modified their institutional arrangements reflecting changes in their priorities. Integrating customs and tax administrations into one organization is one of the most significant ways among various institutional arrangements.

In most cases, these two administrations are integrated into a semi-autonomous agency, usually called a Revenue Authority (hereinafter referred to as RA), although its autonomy and integration differ from case to case. As the RA model provides important insights on expectations and areas of cooperation between the two functions, the third section of this paper is devoted to reviewing the experiences of RAs, and other institutional models as appropriate, based on existing literature. Nevertheless, it is important to note at the outset that this paper does not intend to determine which organizational model is the best to follow, nor evaluate its pros and cons. The fourth section briefly touches upon the WCO capacity building activities in this field, and the fifth section offers conclusions of this paper.

3. Revenue Authority model[2]

3.1 Basic information

While there is no generally accepted definition of the RA model due to its complexity and diversity in practice[3], its common features have been identified. In principle, the RA model is characteristic of two essential natures: semi-autonomy and integration (OECD, 2009). Semi-autonomy indicates that an RA, as an independent agency or affiliated to the ministry concerned, is vested with a greater degree of autonomy than traditional governments of ministries. Features of political, financial, and

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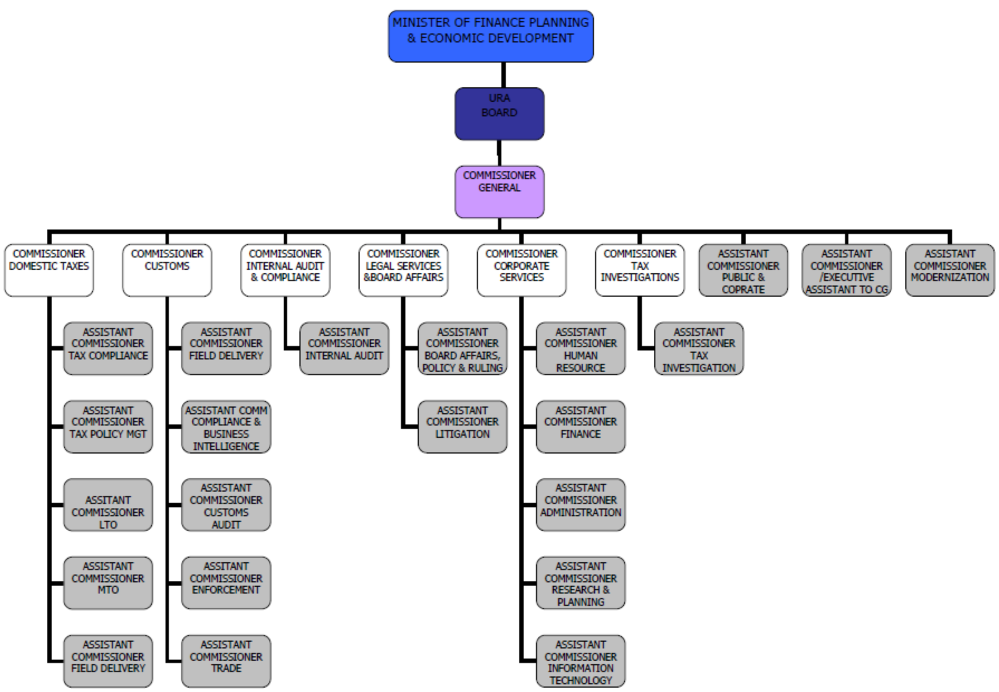
[1] *More information available at www.wcoomd.org/event_introductionen.htm*
[2] *Most of the arguments in this part are drawn from the IMF paper (Kidd and Crandall, 2006)*
[3] *For analytical purposes, the IMF paper considers a RA as "a revenue administration operating within any governance model providing greater autonomy than that for a standard department of government" (Kidd and Crandall, 2006, p. 12).*

managerial autonomy could serve as examples. Semi-autonomous agencies can be differentiated from autonomous ones that are fully separated from central governments and the civil service. On the other hand, integration means that revenue-related administrations at the national level are merged into one single government organization. It is observed that most of them include a customs function.

According to WCO preliminary research (Annex), it is estimated that nearly 40 RAs contain customs functions as of November 2009, although at a closer look they differ from each other. Thus, RAs account for over 20 percent of the 176 WCO Members. It is usually called the "*Revenue Authority*" or less frequently the "*Board of Revenue*"; the "*Commissioner*", "*Chairman*" and "*Superintendent*" are the typical titles of their heads.

The RA model emerged from the Executive Agency model, and the first RA in Africa was established in Ghana in the mid-1980s (De Wulf, 2005). Since then, more than 15 countries in sub-Saharan Africa have adopted this model, including Kenya, Rwanda, South Africa, Tanzania, Uganda, Zambia and Zimbabwe. The management structure in the Uganda Revenue Authority is indicated in Figure 2 below, and the similar structure is applied in other countries in the region.

Figure 2: Management Structure of the Uganda Revenue Authority



(Source) Uganda Revenue Authority (2009)

The RA model is also common in South America; for example, in Argentina, Mexico, Peru, and Venezuela. Several European countries, including Ireland, Estonia, and Latvia have adopted the RA model. In other regions, only a few RAs were identified. On the other hand, customs administrations in Canada and the United Kingdom were transferred in whole or in part from RAs to border agencies. As a whole, the number of RAs has been growing for the last two decades, and more might be created in the near future[4]. It is interesting to note that RAs are largely concentrated in the English speaking African, the South American and the European countries, and almost completely absent from the Middle East, the Asia and the Francophone Africa regions.

3.2 Motivation

Every country followed its own motivations for creating the RAs. Nevertheless, Fjeldstad and Moore (2009) argued that the primary objective in sub-Saharan Africa and Latin America was to increase national revenue. The IMF paper confirmed that low effectiveness of revenue organizations and poor levels of compliance were the primary reason for RA creation, while customs inefficiency as well as better and integral control of customs and tax functions were other reasons. In addition, the OECD (2009) identified perceived synergies with collection of VAT on imports by customs operations and efforts to obtain economies of scale in human resource and IT management as motivations for creating RAs in the OECD countries.

Another important motivation is that RA creation is often regarded as a catalyst for other public reforms. It has also provided taxpayers and other stakeholders with a sense that serious reform efforts have been taken and is unlikely backtracked by the government. It appears that RA creation is regarded as one of the visible and key achievements of the successful government reform programs.

In addition, it should be noted that the RA model has been actively promoted by donor organizations such as the IMF and the World Bank as well as national development bodies such as the UK's Department for International Development (DFID) in the broader revenue reform program in line with the New Public Management[5]. The precedent countries also promoted the RA model to others in the region. In several EU candidate countries, the RA model was selected as a part of the broader government restructure programs to meet EU accession requirements (World Bank Group, 2003)[6].

Experience thus far shows that it takes considerable time and cost to create the RAs. No countries in the IMF paper, however, reported conducting cost-benefit analysis prior to establishing RAs, and the paper concluded that RAs were created largely intuitively in most cases, believing that it was the best solution to address problems, following the recommendations of donor and international organizations, and possibly inspired by other countries in the region.

3.3 Expected benefits

The expected benefits of RA creation are generally divided into two categories: the first category includes those deriving from autonomy such as better human resource management and less corruption; and the second category consists of those attributed

[4] Burundi plans to adopt the RA model in 2010 (Burundi Government, 2009), and the Czech Republic plans to launch an RA in 2012 (OECD, 2009, p.18).

[5] The New Public Management typically involves: breaking up large public sector organizations into smaller units, preferably separating small central policy agencies from implementing agencies; placing implementing agencies in a contractual relationship with central policy agencies; encouraging competition for contracts within the public sector, and between public sector agencies and commercial and non-profit non-government agencies; and ultimately privatizing some government activities (Fjeldstad and Moore, 2009, p.2)

[6] This argument could be backed by the blueprint, developed by the European Commission, to guide EU candidate countries in the strengthening of their revenue bodies. For example, it includes "the tax administration is guaranteed an adequate level of autonomy", as one of the strategic objectives (European Commission, 2007, p.13).

to integration such as better exchange of information to avoid tax fraud and evasion, although both are interlinked. Considering the above, possible benefits for different beneficiaries are summed up as follows:

a) For national economies:

- Increased national revenue;
- Signalling political commitment to stakeholders inside and outside the country that the initiative is serious and unlikely backtracked; and
- Facilitating other public reform programs.

b) For customs administrations:

- De-politicization;
- More flexibility in allocating budgets and changing internal structures;
- Better human resource management;
- Reduced corruption and enhanced professional ethics;
- Enhanced efficiency and effectiveness; and
- More compliance with the tax laws by taxpayers.

c) For taxpayers:

- Cost and time savings, and better services provided by a merged body; and
- A sense that the power to tax is not abused.

3.4. Lessons learned

3.4.1. Overall evaluation

Do the RAs successfully meet the expectations? One study concluded that the RAs "*have neither lived up to expectation, nor can they be categorized as having failed*" (Mann, 2004; p.ii). It was rather suggested that RAs would at least enhance the capacity of government to improve the performance (Fjeldstad and Moore, 2009; p.14), or should not be considered a panacea but other government reform programs should be implemented in order to fully reap the potential benefits of RA creation (Kidd and Crandall, 2006; p.53).

Revenue growth is one of the possible indicators to evaluate overall performance. Considerable revenue growth was recorded in several cases in the first years following the creation of RAs in sub-Saharan Africa and South America. Yet, it is questionable whether it could be sustained. Buyonge (2009; p.56) revealed several experiences, for example, that after the Uganda Revenue Authority was established in 1991, the tax-to-GDP ratio reportedly increased from 7 percent in 1991 to over 10 percent in 1997, however it stagnated in the following years; and that the Tanzania Revenue Authority collected around 10 percent of GDP in its first year in 1996, and increased to nearly 11 percent in the following year, but declined afterwards. In several countries, no substantial increase in revenue was observed even in the initial period after RA creation.

This conclusion is also supported by technical difficulties in assessing the performance of RAs. First of all, the problem of data limitations persists. In reality, it is difficult to obtain comprehensive and multiyear data before and after RA creation. Developing an indicator to quantify autonomy or integration is also technically difficult. Last but not least, it is extremely difficult to prove the causality between RA creation and its performance due to many exogenous variables. For example, it is almost impossible to determine how much RA creation contributed to overall revenue collection.

3.4.2. Autonomy-related benefits

There is a general sense that a greater degree of autonomy would produce more efficiency in the public sector (Jenkins, 1994). A commonly accepted argument is that political autonomy enables RAs to avoid political interference in day-to-day operations; financial autonomy contributes to more flexible budget allocation; and managerial autonomy for independent human resource management such as hiring competitive staff, better remuneration, independent promotion system, and streamlined training plan. In this regard, Taliercio (2004) provided evidence that performance improved more in cases where the RAs had comparatively more autonomy or autonomy was stable.

In particular, professionalism and integrity of customs officials were spelled out among the key characteristics that enabled customs administrations to operate efficiently and effectively (Castro and Walsh 2004, p.143). Recognizing that revenue collectors are those of the most vulnerable to temptation to corruption in governments, it was frequently argued that customs officials should be remunerated more than other civil servants. This is needed to maintain skilled and professional staff with a high degree of integrity, as they fear losing well-paid jobs in case of illegal exercises and behaviour. This is one of the grounds why a greater degree of autonomy in human resource management would contribute to reducing corruption and enhancing professional ethics in customs administrations.

On the other hand, the IMF paper counter-argued that there was no general conclusion that more autonomy was good for performance by pointing out that the basis of the argument was "*unclear and largely anecdotal*" (Kidd and Crandall 2006, p.21). It was also indicated that most RAs still remained politically influenced by the minister concerned; the financial autonomy was found less significant in performance than expected; and human resource reforms leading to corruption and high professionalism were implemented in non-RAs in many countries. Most RAs in sub-Saharan Africa achieved a reduction in corruption in the initial period, followed by rising corruption after a certain period of time (Buyonge, 2009).

Furthermore, the IMF paper considered several negative externalities including a potential tension with other ministries over the function and privileges given to the RAs. Serious complaints may happen why such autonomy as higher salary and better promotion scale is only given to the RAs. In the first years of the creation, it was often observed that the autonomy given to the RAs was undermined by political changes. Without considerable political support and administrative efforts, the autonomy would be hardly sustained.

3.4.3. Integration-related benefits

The benefits expected from integration include enhanced efficiency, strengthened effectiveness by making better use of information, and improved service to taxpayers (Kamakura, 2007). As in the case of autonomy, integration is also expected to enhance efficiency of revenue collection, mainly based on economies of scale in a merged body. In this regard, both the IMF and the OECD have underlined the advantages of organizing revenue departments by function or customer rather than by tax type (O'Donell, 2004; OECD, 2009), as tax-type-based organizations potentially have higher administrative costs since functions such as support service are duplicated.

Exchange of Information is another area of the possible benefits. Tax-related information could be used by customs officials in identifying high risk transactions, or checking discrepancies in information for different tax purposes. It would be easier to find comprehensive information on a taxpayer if it is accumulated in an integrated IT system. In addition, customs officials increasingly require in-depth knowledge of the domestic tax system in identifying informal trade[7] (e.g. double invoicing) and non-declared goods (e.g. smuggling). In a merged body, it is also expected to easily organize a joint audit operation or establish an enquiry point for all taxes at regional and local levels.

Taxpayers could get benefits of reduced compliance costs and saved time through better service of the merged body, including a joint audit operation and an enquiry point for all taxes. Better service would lead to better compliance of taxpayers, and in turn could enhance efficiency and effectiveness of the revenue collection as well as reduce administrative costs.

It is apparent that the expected benefits depend on how much the two administrations were integrated at central, regional and local levels. A fully integrated organization is required to overcome many difficulties, as the integration process is described as mating the *"terrier"* with the *"retriever*" due to different historical, cultural, and functional bases[8]. In most cases, however, it was found that customs and tax functions remained separated in the merged body. Little evidence is available for the joint audit operation and the enquiry point for all taxes. This appears partly caused by different skills and processes of customs and tax operations, that is, the former needed essentially "*real-time*" border control and revenue collection on traded goods, while the latter was operating retrospectively. Furthermore, non-fiscal roles for customs administrations including those on protection of national health, safety and security are likely to keep the two administrations apart. There were a few cases of an integrated IT system of the two administrations, as it takes considerable time and costs to replace the legacy systems, each of which was respectively developed to meet its own needs. As a result, information on taxpayers remains fragmented in different tax types despite integration.

Furthermore, exchange of information should be legally justified between the two administrations in any institutional arrangement (O'Donell, 2004). Without the legal justification, customs administrations cannot use the information in tax administrations due to normal confidentiality clauses, and vice versa. In this regard, an important question is raised whether an administration could disclose information obtained from foreign administrations based on international agreements such as customs mutual assistance agreements or tax conventions, if it contains a provision of limiting the information to be exclusively used in the corresponding administration.

Several experiences have proven that cooperation between customs and tax administrations could yield substantial revenue increase. Yet, this could be implemented

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[7] *Lesser and Moisé (2009) estimated that the substantial amounts of revenue were forgone with informal and non-declared trade in the sub-Saharan African region.*
[8] *"The joys of crossing a terrier with a retriever" (Financial Times, 9 July 2004, p.20)*

without the costs of creating a semi-autonomous agency. For example, additional revenue of over £11 million from 2001 to 2003 was collected by the Large Business Joint Team trials under a closer working initiative between the former UK revenue departments, in which information shared between the departments enabled discrepancies to be found in a way where the same items were described to the departments (O'Donell, 2004). As an example of coordinated actions, a Memorandum of Understanding (MOU) between the Canada Border Services Agency and the Canada Revenue Agency was created to ensure a consistent application in transfer pricing transactions (Canada Border Services Agency, 2006), and the Korean Customs Service singed a MOU with the National Tax Service for the joint transfer pricing and customs audits on intra-company transactions (Pae and Ahn, 2009).

4. Capacity building

In June 2009, the WCO tools, instruments, and international agreements relevant to customs revenue collection were collated as the first stage in the development of the Revenue Package (WCO, 2009a). As a second stage, the first WCO regional workshop was conducted in November 2009, and several others are scheduled in order to encourage customs administrations to fully and effectively utilize the package, as well as to provide an opportunity to discuss further needs and exchange success stories for fair, effective and efficient revenue collection.

The WCO has also been identifying areas where there may be additional needs which are not being adequately addressed through existing WCO tools and instruments. These gaps are being examined and considered by the WCO and through the WCO regional workshops and other means. Based on the package, the WCO plans to further assist customs administrations through various capacity building activities in order to enhance fair, effective and efficient revenue collection.

5. Conclusion

Under the prevailing complicated circumstances of the international trade, it is required that customs administrations make a concerted effort to ensure fair, effective and efficient revenue collection. They are encouraged to utilize the WCO Revenue Package and cutting-edge technology for customs revenue enhancement. In this regard, it has been increasingly recognized that it is important to foster cooperation between customs and tax administrations in any institutional arrangement.

Evidence shows that cooperative and coordinated actions between the two administrations could substantially enhance government revenue. Yet, it appears that such actions are limited to date. In this regard, the experiences of RAs with customs functions have shed light on practical expectations and areas of cooperation between the two administrations, as it was estimated that they are increased to over 20 percent of the WCO Members, and it was found that most of the expected benefits deriving from RA creation could be implemented in non-RA administrations.

For example, exchange of information between customs and tax administrations is one of the possible actions for revenue enhancement as long as it is legally justified. It is likely that the two administrations should consider coordinated actions on transfer pricing transactions between related companies, considering these represent a substantial portion of global trade. In addition, it is confirmed that considerable political support and administrative efforts are needed to sustain customs staff's integrity and professionalism, both of which are essential for fair, effective and efficient revenue collection.

Finally, it is desirable to share experiences on cooperation between customs and tax ad-ministrations as much as possible, including what kind of cooperation is effective and how it is achieved. In addition, it would be useful to consider what kind of capacity building activities are needed to overcome obstacles that customs administrations encounter in day-to-day operations.

Annex: WCO preliminary research on Customs organizations

A. Methodology

There are no generally accepted terminologies and definitions regarding customs organizations. Customs organizations differ in different countries in many details, and have been often modified reflecting changes in their priorities. For convenience of this research, the following five categories were used, considering the relationship between customs and tax administrations.

1) Customs Department - defined as a department of the ministry concerned, mostly the Ministry of Finance or the Ministry of Treasury, for customs functions at the national level. It has been frequently cited as a traditional structure of customs organizations. In several cases, it is responsible for other indirect taxes such as VAT and excise tax. It is mostly called a "*department*", "*directorate*", or "*bureau*", and typically headed by "*Director General*".

2) Revenue Department - is defined as a department that has customs and tax functions at the national level in the ministry concerned. At least, it covers major direct taxes such as income tax. In the merged department, customs and tax functions might be structured in separated sub-departments. It frequently contains "*revenue*" or "*tax and customs*" in the name of the department, and is generally headed by "*Director General*", or less frequently "*vice Minister*" of the ministry concerned.

3) Revenue Authority - is defined as a semi-autonomous organization in which customs and tax administrations at the national level are integrated. It might have a similar structure to the Revenue Department. It is independent from or affiliated to the ministry concerned while the Revenue Department remains in the ministry concerned. It is usually called the "*Revenue Authority*" or less frequently "*Board of Revenue*", and "*Commissioner*", "*Chairman*", or "*Superintendent*" is the typical title of its heads.

4) Customs Agency - is defined as an agency, which is independent from or affiliated to the ministry concerned, for customs functions at the national level. It might deal with other indirect taxes such as VAT and excise duties, but not major direct taxes such as income tax, nor other major border functions such as immigration. It is mostly called "*Customs Service*", "*State Customs Committee*", "*Administration*", or "*Customs Agency*", and their head are called in many ways such as "*Minister*", "*Commissioner*", or "*Comptroller*".

5) Border Agency - is defined as an agency, which is independent from or affiliated to the ministry concerned, for customs and other major border functions such as immigration at the national level. It might deal with other indirect taxes such as VAT and excise duties, but does not cover major direct taxes such as income tax. The "*Customs and Border Protection*" headed by a "*Commissioner*" is one example in this category.

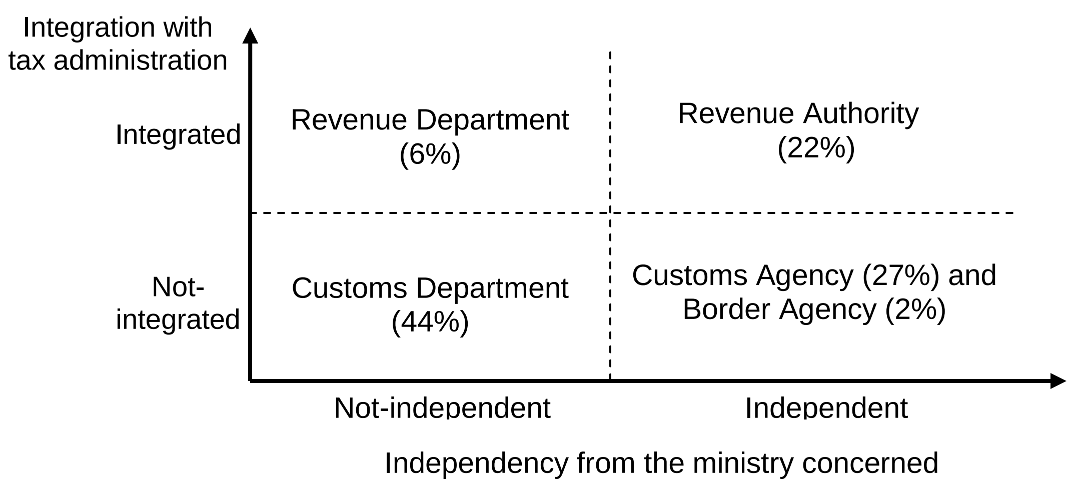
This research was conducted by the WCO Secretariat in October and November 2009 based on open information such as official homepages of WCO Members, OECD (2009), Kidd and Crandall (2006), and Fjeldstad and Moore (2009). The research took the following technical points into account:

- Customs organizations at the regional and local levels were not considered;
- Where "customs policy" and "customs implementation" were covered by different organizations, the organization for implementation was considered;
- Due to the preliminary categorization as well as the complexity and diversity of customs organizations, the grouping exercise was not completely free from aberration; and
- Where little information was available to determine the category, the category was assumed based on the names of organizations and the titles of their heads.

B. Findings

Out of 176 WCO Members, it was estimated that 78 Members, namely **44 percent** of the WCO Members, adopted the Customs Department for customs functions; 9 Members (i.e. **6 percent**) for the Revenue Department; 38 Members (i.e. **22 percent**) for the Revenue Authority; 48 Members (i.e. **27 percent**) for Customs Agency; and only 3 Members (i.e. **2 percent**) for the Border Agency.

Chart: A conceptual chart of Customs organizations



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