
INTERNATIONAL MONETARY FUND

CUSTOMS MATTERS

Strengthening Customs
Administration in a
Changing World



AUGUSTO AZAEL PÉREZ AZCÁRRAGA
TADATSUGU MATSUDAIRA
GILLES MONTAGNAT-RENTIER
JÁNOS NAGY
R. JAMES CLARK

CUSTOMS MATTERS

Strengthening Customs
Administration in a
Changing World

**AUGUSTO AZAEL PÉREZ AZCÁRRAGA
TADATSUGU MATSUDAIRA
GILLES MONTAGNAT-RENTIER
JÁNOS NAGY
R. JAMES CLARK**

© 2022 International Monetary Fund
Cover design: IMF Creative Solutions

Cataloging-in-Publication Data
IMF Library

Names: Pérez Azcárraga, Augusto, Azael, author. | Matsudaira, Tadatsugu, author. | Montagnat-Rentier, Gilles, author. | Nagy, János, author. | Clark, R. James, author. | International Monetary Fund, publisher.
Title: Customs matters : strengthening customs administration in a changing world // prepared by Augusto Azael Pérez Azcárraga, Tadatsugu Matsudaira, Gilles Montagnat-Rentier, János Nagy, and R. James Clark.
Other titles: Strengthening customs administration in a changing world.
Description: Washington, DC : International Monetary Fund, 2022. | May 2022. | Includes bibliographical references.
Identifiers: ISBN 9798400200120 (book)
Subjects: LCSH: Customs administration. | Customs administration—Law and legislation. | International trade.
Classification: LCC HJ6609.P47 2022

DISCLAIMER: The views expressed in this book are those of the authors and do not necessarily represent the views of the IMF's Executive Directors, its management, or any of its members. The boundaries, colors, denominations, and any other information shown on the maps do not imply, on the part of the International Monetary Fund, any judgment on the legal status of any territory or any endorsement or acceptance of such boundaries.

Recommended citation: International Monetary Fund. 2022. Pérez Azcárraga, Augusto Azael, Tadatsugu Matsudaira, Gilles Montagnat-Rentier, János Nagy, and R. James Clark. *Customs Matters: Strengthening Customs Administration in a Changing World*. Washington, DC: International Monetary Fund.

ISBNs: 979-8-40020-012-0 (paper)
979-8-40020-466-1 (ePub)
979-8-40020-464-7 (PDF)

Please send orders to:

International Monetary Fund, Publication Services
PO Box 92780, Washington, DC 20090, USA
Tel: (202) 623-7430 | Fax: (202) 623-7201
E-mail: publications@imf.org
Internet: www.elibrary.imf.org
www.bookstore.imf.org

Contents

| | |
|--|------------|
| Foreword | v |
| Abbreviations | vii |
| Acknowledgments | xi |
| Contributors | xiii |
| Introduction | 1 |
| 1 The Multifaceted Role of Customs and Its Importance for the Economy and Society | 5 |
| <i>Gilles Montagnat-Rentier and Christian Bremeersch</i> | |
| 2 How Trade and Tax Policies Are Shaping Customs | 33 |
| <i>Tadatsugu Matsudaira and Michael Daly</i> | |
| 3 Institutional and Professional Foundations of Modern Customs Administration | 67 |
| <i>János Nagy and Hubert Duchesneau</i> | |
| 4 Customs in a World of Enhanced Trade Facilitation | 95 |
| <i>R. James Clark and Danielle Bernard</i> | |
| 5 Strengthening the Core Customs Processes through Integrated Risk Management | 131 |
| <i>Augusto Azael Pérez Azcárraga and Rossana San Juan</i> | |
| 6 Customs Enforcement and Cooperation with Other Administrations | 175 |
| <i>János Nagy and William LeDrew</i> | |
| 7 Customs Administration and Digitalization | 203 |
| <i>Tadatsugu Matsudaira and Jonathan Koh</i> | |
| Appendixes | 235 |
| Index | 281 |