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Customs and Humanitarian Logistics

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Abstract

Motivated by concerns about the impact of trade and customs procedures upon humanitarian logistic operations, this paper seeks to open a new chapter in the relevant literature. It builds on three case studies, each of which is a household name within the humanitarian space and has been developed with the support of key informants in those organisations. The analysis of the case studies shows how customs considerations impact upon the entire relief chain. A review of relevant literature and documents provides the necessary context. A list of recommendations, which have been identified in consultation with research participants and are based on established ideas in contemporary trade facilitation policy, is offered. Further dialogue between customs and humanitarian logistics practitioners is keenly encouraged.

Introduction

“UN says Nepal’s customs and taxation are delaying aid to quake survivors” (Bhalla, 2015)
“Nepal quake: Airport customs holding up aid relief – UN”. (BBC, 2015)

Negative headlines like those above are manifestations of the anger that can arise when lives are put at risk – or perceived to be put at risk – through inefficient trade and customs procedures and the resulting delays at the host country’s ports and borders. Within the commercial context, where inefficient trade and customs procedures undermine business competitiveness, similar anger has not gone unnoticed. Trade Facilitation, which seeks to cut unnecessary red tape in international trade, is now a key feature within contemporary trade and customs policy (Grainger 2011). One of its flagship instruments, which was adopted in February 2017, is the WTO’s Trade Facilitation Agreement from which the 163 member-states of the WTO expect to gain significant economic benefits (WTO 2015). We argue that the current momentum in trade facilitation and customs policy deserves to be extended to the humanitarian space, too.

Thus, this paper seeks to open a new chapter in the fields of customs and humanitarian logistics by reviewing the customs specific touchpoints in cross-border humanitarian relief operations. It also seeks to identify additional scope for trade facilitation with specific application to humanitarian relief efforts. A preliminary list of solutions to help mitigate the impact that customs has within the humanitarian sector is offered. The research approach draws on mixed qualitative methods, including: the descriptive account of three case studies – of well-established operators within the humanitarian sector – that have been developed through detailed interviews with key informants (including site visits);

subsequent analysis of those three case studies; a comprehensive review of reports lodged on ReliefWeb containing the keyword “customs”¹; as well as an interview series with policy makers and practitioners. A review of literature provides the relevant context.

Literature Review

The adverse impact of inefficient borders upon cross-border logistics operations is well documented, especially within the context of international trade (WTO 2015). The most visible government agency at the border is Customs, but there are other agencies, too – such as the immigration and quarantine services, often many more (Zarnowiecki 2010). Their control objectives, as outlined by Grainger (2011), concern: the collection of tax revenue (e.g. import duties); safety and security (e.g. vehicle safety checks, anti-smuggling controls); environment and health (e.g. veterinary and phytosanitary checks); consumer protection (e.g. product safety); and trade policy (e.g. market protection). The border – be it the form of a land crossing, maritime port, or airport – is often the most convenient place at which governments and their executive agencies, like Customs, choose to exercise their powers. The list of potential trade and customs procedures is extensive – each with their own compliance requirements – and can often exceed sixty procedures (Grainger 2011). Often, they are also intertwined with port and transport procedures. (e.g. UNDP 2018).

But, the performance of border agencies matters and is very much at the heart of contemporary trade policy – especially within the context of the WTO Trade Facilitation Agreement (WTO 2014). There is also emerging specialist literature, much of it summarised in WTO (2015). But, as the disconcerting headlines at the onset of this paper suggest, the performance of border agencies also matters within the humanitarian space. And indeed, recognising the need for speed in sudden onset emergencies and pressures to reduce costs – especially by providing exemptions from customs tariffs – has already given rise to several international trade and customs instruments that are dedicated to the humanitarian space (Figure 1).

But, within the broad canon of the humanitarian logistics and customs literature – with the exception of rather general discussions by Kunz et al. (2014) and Dube et al. (2016), notwithstanding a more substantive discussion by Turner (2015) – there is only very limited academic research about experienced customs issues within humanitarian logistics operations. Irrespective of these academic efforts, there have also been a number of notable workshops with published proceedings by international organisations that include: an expert meeting in March 2015 which was organised by the International Federation of Red Cross and Red Crescent Societies (IFRC); a series of four regional workshops (in the Dominican Republic, Thailand, Kazakhstan, and Ethiopia) that were organised by the World Customs Organisation (WCO), the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), and the IFRC (IFRC, WCO et al. 2012a, 2012b, 2013, and 2016); as well as a complementing survey by the World Bank Group (2014). The identified customs challenges within these workshops are extensive. A brief bullet point summary is provided in Figure 2. These issues arise irrespective of the existing international instruments and initiatives summarised above in Figure 1!

¹ ReliefWeb is the main humanitarian information source on global crises and disasters, and is provided by the UN Office for the Coordination of Humanitarian Affairs

Figure 1: Humanitarian Policy Initiatives and instruments designed to help reduce the impact of Customs

International Initiatives to Facilitate Customs Clearance in a Humanitarian Disaster
<p>The World Customs Organisations (WCO) – Humanitarian Assistance Emergency Measures</p> <p>The WCO maintains several international instruments to improve the practices of customs administrations. Some of which also have relevance within the Humanitarian space. This includes the WCO Revised Kyoto Convention (and its Annex J.5), the WCO Istanbul Convention [for temporary admission using the ATA Carnet System] (Annex B.9), and the Recommendation of the Customs Co-operation Council [the predecessor organisation to the WCO] to expedite the forwarding of relief consignments in the event of disaster (8 June 1970). These WCO instruments concern: the waiver of export controls on goods to countries where they are needed; as well as the provisions for simplified export procedures. They also concern facilitated transit procedures and exemptions on import duties and other taxes, including exemptions from requirements for financial securities (e.g. customs bonds for temporarily imported goods). They also recommend simplified procedures that allow importers to lodge declarations and clear goods before they arrive. These instruments are not necessarily binding, but many WCO member countries choose to adopt them.</p>
<p>The United Nations Office for the Coordination of Humanitarian Affairs “OCHA” Model Agreement</p> <p>This UN Agreement also aims to expedite the import, export and transit of relief consignments and possessions of relief personnel in the event of disasters and emergencies. It is similar in scope and ambition to the WCO’s humanitarian emergency measures – and indeed, makes reference to the WCO’s underlying conventions, amongst others.</p>
<p>The International Federation of Red Cross and Red Cross Societies (IFRC) Guidelines for the domestic facilitation and regulation of international disaster relief and initial recovery assistance (“IDRL Guidelines”)</p> <p>The IDRL Guidelines acknowledge that without well-prepared regulatory frameworks relief operations can become a bureaucratic nightmare. They thus aim to cut delays, taxes, and restrictions on the entry of relief personnel, goods, and equipment. In addition, they also aim to facilitate legal operations to relief providers in affected areas (IFRC, 2011).</p>
<p>UNCTAD Automated System for Customs Data “ASYCUDA”</p> <p>ASYCUDA is a UNCTAD initiative which provides a standardised electronic customs solution that is used in 90 other countries. A systems module to help identify relief consignments is currently in development. This would help automate and speed-up much of the customs clearance processes within a disaster situation.</p>
<p>“Preparing airports for disasters”</p> <p>This United Nations Development Programme (UNDP) and Deutsche Post DHL (DPDHL) initiative is about conducting disaster exercises so that relevant government agencies know how to best co-ordinate and cooperate in the event of a real disaster.</p>
<p>Various Regional Coordination Measures</p> <p>In some regions, such as within South America and within ASEAN, government officials concerned with humanitarian relief may meet from time to time to improve upon cooperation.</p>

Figure 2: Customs related challenges in humanitarian logistics; summary of issues identified in the review of international workshop reports and surveys

- Complex bureaucratic and administrative requirements
- Lack of clarity amongst donors and officials regarding regulatory procedures
- Corruption and abuse of procedures
- Capacity constraints within the private sector to comply with requirements, and within the public sector to administer requirements when faced with a sudden influx of goods at the ports and borders
- Misaligned and non-harmonised procedures and standards
- Disproportionate or excessive testing of goods
- Delays in the communication of information necessary for customs clearance
- Disruption and congestion caused by shipments of unplanned or inappropriate goods
- Failure to adopt temporary emergency measures for customs and border control requirements
- Border related hurdles in transit countries
- Additional regulatory burdens for goods subject to additional controls, such as for medicines and foods
- Poor preparedness amongst officials and insufficient support (including lack of training)
- Insufficient or poor coordination between border agencies; including unclear jurisdictions about responsibilities
- Capacity constraints and congestion at border points, including infrastructure constraints (such as for customs warehousing)

Sources: WCO, OCHA and IFRC (2012a, 2012b, 2013, 2016) and World Bank Group (2015)

Our review of reports lodged by the humanitarian community that are archived on OCHA's ReliefWeb.int platform reveals similar concerns. A keyword search for "customs" amongst the 700,000 entries produced 150 hits for the period between 2012 and 2016. The reported issues – summarised in Figure 3 along with illustrative referenced examples – fall into nine broad headings. The prevalence of reported concerns within the humanitarian space about the customs domain suggests that there is considerable scope for reform. The trade facilitation literature, as summarised by Grainger (2011), offers a broad catalogue of ideas (Figure 4). One prerequisite for exploring trade facilitation specific solutions within the humanitarian space is for experts, as well as the practitioner and academic communities, to come together.

Yet, within the humanitarian space, customs and border formalities are often simply described as a compliance requirement that form part and parcel of humanitarian logistics operations (e.g. Logistics Cluster 2015). But, as the successful efforts of the trade facilitation community shows (and evidenced in the form and shape of contemporary trade policy) procedures can be reformed in order to reduce their costs and impact (e.g. UNECE 2016). Thus, there is a precedent that the humanitarian logistics community could follow. And, while trade facilitation tends to focus on the customs and trade procedures related frustrations (or friction) experienced in commercial supply chains (Grainger 2011), we argue that the customs touch-points in humanitarian logistics operations and their impact merits attention, too. This in turn can provide opportunities to explore how regulatory objectives for trade and border controls can also be aligned with the needs of the humanitarian logistics community.

Figure 3: Summary of customs challenges identified in 150 reports logged on OCHA’s ReliefWeb.int

Challenges with customs	Explanation of Challenge	Illustrative example with source reference
Bureaucratic and overly complex procedures	Overly complex and bureaucratic procedures are a common complaint, especially when authorizations and approvals have to be sought from many different government agencies in a short span of time, and bureaucracy works against the interest of the affected population	This was experienced in Ukraine in 2015, where ‘lengthy and cumbersome bureaucratic procedures’ resulted in delays in the delivery of aid (OCHA 2015)
Capacity Constraints	Customs administrations can be short of staff as well as in infrastructure and equipment, especially during the initial phase of a sudden onset disaster. Subsequently, the expedient processing of large volumes of relief consignments becomes problematic	This was experienced in the Central African Republic in 2014 during the food crisis, when trucks carrying 1,200 metric tons of cereals ‘were stuck at the border with Cameroon’ for more than three weeks because of insecure roads and lack of a customs officer (UN News Service 2014)
Hastily developed ad-hoc customs measures	Normal customs measures may not favour the requirements of an emergency response. However, hastily developed measures to overcome challenges can compound the challenge by causing confusion, tensions, and indecisions (i.e. decision makers and operators “no longer know what is required to clear goods at the border”)	This was experienced in the case of the 2010 Nepal Earthquake, where ad-hoc measures led to ‘confusion and unnecessary tension’ (IFRC 2016)
Corrupt Customs practices and bribery	Corruption amongst Customs officials is a common concern amongst humanitarian responders, especially since the chaos a humanitarian type situation can provide many opportunities for corrupt practices. The most common form of this corruption in the articles studied related to demands for bribes in exchange for clearing consignments held-up by Customs	This was experienced in Azerbaijan in 2012 during the food crisis, where customs officials would charge fixed rates (for bribes) in order to clear cheaper food items and high-quality medicines coming in from Iran (Ahmedbeyli, 2012)
Missing, erroneous or wrong documentation	Wrong or improper documents make it difficult for officials to clear goods. Delays are inevitable. Officers are obliged to follow procedures. A better understanding and	This was experienced in the 2015 Nepal Earthquake, where foreign relief was held up or turned away at the border with India for ‘not

	awareness of customs requirements amongst donors could help overcome such hurdles	having the right documentation’ (Aid and International Development Forum 2015)
The nature and end-use of aid	Certain types of goods are sensitive, such as those with dual-use applications (i.e. can be used by both civilians and the military). Affected goods include electronics, personal armour and communications equipment. Export approval to ship such goods to where they are needed can be difficult to obtain. Other goods, such as pharmaceuticals may be subject to further additional control requirements	This was experienced in Syria in 2013, during the civil war, where Customs procedures for pharmaceutical products from Jordan to Syria were reported to be ‘challenging’ (Assessment Capabilities Project 2013)
Inspections	Although a humanitarian type situation calls for the quick clearance of relief goods through Customs, certain types of controls may remain necessary and require attention	This was experienced in Syria in 2015, where Turkish trucks carrying food across the border were inspected at a special facility dedicated to support the relief effort with appropriate staff and equipment (World Food Program 2015)
Exemptions and simplified customs measures for relief consignments	The implementation of special customs relief measures that provide for exemption from import taxes are not necessarily automatic. Resulting uncertainty may prompt donors to delay some of their effort	In the Central African Republic in 2013, OCHA had to send a letter to the government requesting that UN agencies be granted ‘exemption from import tax and customs duty’ (World Wood Program 2013)
Lack of clear jurisdictions	A lack of clear jurisdiction between the different agencies and governmental as well as non-governmental entities working in a complicated humanitarian space can often lead to confusion and unnecessary delays in customs processing	This was experienced in Nepal after the 2015 Earthquake. The immediate relief was being coordinated by the Nepalese Army, while customs clearance and the issuance of visas were under the purview of civilian agencies. Lack of coordination and clear communication about applicable jurisdictions wasted precious time (Shrestha 2016)

Figure 4: The Four Interdependent Topics that Define Trade Facilitation

1) The simplification and harmonisation of applicable rules and procedures
Harmonisation of Procedures – For example: the adoption of international conventions and instruments; and the harmonisation of controls applied by the various different government agencies
Avoidance of Duplication – For example: regional or bilateral agreements to recognize export controls in lieu of import controls; shared inspection facilities, for instance for customs officers, veterinarians, plant health inspectors, and health inspectors; and the formal recognition of private sector controls (e.g. in the area of security or quality) in lieu of official checks
Accommodation of business practices – For example: to accept commercial documents (such as the invoice) in lieu of official documents; and to allow goods to be cleared inland, away from the bottlenecks at ports and border-posts
2) The modernisation of trade compliance systems
Solutions – For example: use of electronic information systems, the Single Window concepts, electronic customs systems, port community systems, websites, and information portals
Standardisation – For example: electronic standards for the exchange of information between computers; paper document standards; barcode standards; document referencing conventions; and standards for the description of locations
Sharing of experiences – For example: training and awareness building; development of toolkits and implementation guides; collaborative and open source systems development
3) Administration
Service standards – For example: public service level commitments; publish and make available applicable rules and procedures; produce plain language guides; develop online websites; keep the customs tariff up-to-date; and provide for efficient appeal mechanisms
Management principles – For example: enforcement of controls in proportion to the risk against which they seek to protect; and selective (risk based) controls that reward compliant behaviour (e.g. preferential treatment at the border)
4) Institutional mechanisms and tools
For example: establishing a national trade facilitation body; produce and publish whitepapers setting out reform ambitions and inviting stakeholder comments

Source: Adapted from Grainger (2011)

Method

We took a qualitative research path (Morgan and Smircich 1980) which, at its core, draws upon three comparative case studies (Yin 1994) as well as the continuous dialogue with senior management at these, and other, organisations, and with senior policy makers at international organisations.

In order to identify experienced operational frustrations between logistics operators and border agencies it is helpful to understand and describe relevant processes first. In line with this established methodological principle (e.g. UN ESCAP 2012) we approached a number of humanitarian organisations to serve as illustrative case studies. The research cases were identified by casting a wide net amongst potentially interested NGOs and governmental organisations. Three larger NGOs with extensive global humanitarian logistics operations and the humanitarian logistics team of a larger EU member state volunteered to work with us. To safeguard anonymity of our informants and their employers, we have had to remove references to their names and their organisational affiliations. But, as one of our interviewees stated: *“these are NGOs that your granny in front of the TV will recognise”*. All

our research subjects have extensive operational expertise and hold Chief, Director, or Senior Manager titles.

The diversity in reported operational practices was significant. It became clear to us that no two organisations are the same. And, while two of the NGOs and the humanitarian logistics team of the larger EU member state were very aware of customs issues, one NGO appeared to be almost completely unaware of them. They stated that “*Customs are the responsibilities of subcontractors*”, and that they “*still struggle to implement good logistics practices, let alone customs practices*”. We thus chose to disregard that NGO from the discussions in this paper, other than to acknowledge that we found a major humanitarian logistics organisation that is largely unaware of customs and border related requirements.

In our analysis, we used an interpretive approach that was inspired by Klein and Myers (1999) principles for conducting and evaluating interpretive field research. Validation cycles ensured that what is reported is true and accurate, and the instrumental aspirations have merit within the practitioner and policy community. A summary of our research activities, including relevant details, is provided in Figure 5.

Figure 5: Summary of research activities

Date	Research Activities
2003 onwards	A body of more than 30 peer reviewed journal papers, book chapters, and research reports about trade, customs, and trade facilitation by one of the authors
2013 onwards	A series of field-researched teaching case studies and teaching notes, developed to explore the operations, supply chain, and logistics issues faced by European humanitarian organisations
2013 November	Detailed interviews in person and follow-up correspondence with the CEO of an Asia-Pacific based company specialising in providing large scale medical emergency relief services
2014 February	Detailed interview in person and follow-up correspondence with a senior humanitarian logistics professional (with more than 30 years of logistics experience) who had just returned from a large-scale emergency relief assignment in the Philippines. There, he was responsible for clearing goods at airports (including customs) and the onward transport to people made vulnerable. The organisation he works for is a globally operating household-name NGO with specialisation on disaster emergencies
2015 March	Detailed interviews and follow-up correspondence with the senior management working for a European based charity specialising in providing emergency shelter (Case study 1). The key informants include the Chief Operating Officer who has more than 20 years of experience in the military and logistics sector
2015 June	Detailed interviews in person and follow-up correspondence with the Director and senior logistics staff responsible for the humanitarian logistics operations of a larger EU member state (Case study 3)
2015 August	Detailed interview and follow-up correspondence with senior staff, including the Director and the head-office based customs specialists, at a large European based NGO specialising in medical relief. This NGO is a household name with global reach (Case study 2)

2016 June	Detailed interview by phone and follow-up correspondence with a senior official working for the World Customs Organisation. He was also the co-organisers of several specialist workshops (see Figure 1)
2016 June	Detailed interviews by phone and follow-up correspondence with a senior US based humanitarian logistics professional with considerable field experience in medical emergencies
2016 November	Detailed interviews in person with the entire logistics team (Director and contracting consultants) who work at the headquarters of a major international humanitarian aid organisation. This NGO is a household name that specialises in helping the most vulnerable people
2016 May-September	A detailed review and analysis of the online Relief-Web information platform. This is an OCHA managed facility with more than 700,000 entries. By searching for “customs” in entries between 2012 and 2016, we identified 150 relevant articles (Figure 2)
2016 May-September	An interview series with 8 senior Pakistan customs officers who had made first-hand experiences with having to process and administer import clearance for relief operations in their country. (This data is being used in a sister project but has also helped inform the authors’ analysis for this paper)
2016 August	A validation cycle where interim findings were shared with all the participants in the three case studies as well as with interested policy makers and officials. This provided the researchers with valuable feedback. It also ensured that what is reported is accurate, and that the analysis and recommendations are of merit
2016 September	Presentation of interim findings to academic peers at the inaugural PERL 2016 Conference in Oslo. This provided for valuable feedback, especially with regards to the relevance for the academic efforts in humanitarian logistics
2017 October	Final validation cycle where versions of this paper were shared with the key informants, including all those involved in the three reported case studies

Humanitarian logistics and customs – three detailed case studies

The following three case studies describe differing approaches and experiences in customs and humanitarian logistics operations. They are described on a case by case basis. This is followed by a comparative analysis which identifies the wider customs touch points within humanitarian logistics operations and subsequent recommendations offered by case informants.

Case-study #1: A Europe-based charity specialising in providing emergency shelter

This charity specialises in procuring and shipping temporary shelters to people made vulnerable through disasters. Their shelter equipment includes tents, groundsheets, blankets, cooking equipment, and basic tools to provide warmth and protection, as well as children’s recreational and educational materials. Many of these goods are manufactured in China and stored at a dedicated facility in the European Union or are prepositioned at locations closer to where demand for shelter equipment is most likely to arise (i.e. at facilities in the Pacific region and in Dubai). By prepositioning equipment, the charity is able to take advantage of shorter shipping times.

At its European facility, the charity takes advantage of the ‘Virtual Type-E’ customs warehousing procedure. This is a special provision within EU customs law that allows goods to be imported and held free from import duty and VAT. Storage does not have to be in a

physical warehouse as long as appropriate inventory records are kept, and the supporting electronic inventory management system is connected to the computer system of the customs administration in which the charity is located. In Dubai, the charity stores its goods within a free-zone. This too, enables tax-free storage while ensuring that the goods can be dispatched with minimal effort.

The charity ships goods to where they are needed, either by air or sea, or a combination of both options. Although transport by air is normally much faster, the charity has found there can be significant delays. This might be because free-transport arrangements with 'Airlink' (www.airlink-info.org) cannot be assured, or because airports are overwhelmed by inbound aid shipments (and can lead to chaotic operational conditions). Against such back-drop the Director stated that *"shipping goods by sea can be very attractive – especially in instances where free air transport cannot be secured"*.

The charity draws on several different logistics companies to deliver its goods to where they are needed. As such, the charity never acts as the importing entity. Instead, its goods are consigned over to a local partner or affiliate. Local partners and affiliates are responsible for working out how to clear the goods through customs. The charity finds that local partners may not always have first-hand experience with their country's customs administration. There is a risk of things going wrong, or for the charity to lose control over the goods. In many places, unless goods are signed over to dedicated authorised entities (often a larger international NGOs or a UN type organisation), import duties are likely to apply.

However, in some situations – Haiti in the aftermath of the 2010 earthquake was cited as an example – the initial chaos and lack of any enforcement of applicable rules lends itself for rapid clearance. A common observation among our interviewees at this charity was that import procedures become more challenging once Customs are re-established (and rules are actively re-applied). Once this happens, it was explained, *"a good local customs broker who can clear goods through customs expediently is invaluable"*. In some countries, such as Brazil, there are also internal borders between states. These can represent a further operational challenge. Working out what the specific compliance requirements in any given location are, is challenging. The charity often needs to untangle conflicting instructions from its local partners. Customs was described by one interviewee as *"an unpredictable gate even though it is the government that asks for [the charity's] help"*.

Occasionally, there are instances where the charity has oversupplied goods. In such circumstances, it may want its goods to be returned to storage. However, since those goods have been consigned over to local entities, this is not straight forward and may be very challenging in instances where the local party is not familiar with the necessary customs requirements.

Case-study #2: A large Europe-based NGO specialising in medical relief aid

This notable and leading NGO specialises in medical relief. Shipped items include mobile hospitals, medicines and scanners, as well as non-medical items, such as vehicles and generators. Many items are pre-sorted at its European facilities into boxed kits. Non-temperature-controlled kits are shipped in wooden crates and/or on pallets and clearly marked in compliance with ISPM15 (Phytosanitary) requirements. Medicines and vaccines

must always be temperature controlled. Medicines are usually stored and shipped at 15°-25°C (in airlift or reefer containers). Vaccines must be handled in compliance with cold chain procedures (usually at 2°-8 °C) and are shipped in special passive packaging with icepacks. Any variance in temperature control – such as prolonged exposure to direct sun during unloading at the airport – can quickly spoil temperature-controlled cargo.

About half the goods by value are procured locally (predominantly non-medical goods) in whatever countries the NGO is operating in. Where goods are procured locally, import, export, and transshipment procedures do not come into play. The remaining other half of goods need to be imported and relevant trade and customs procedures apply.

Relevant goods are stored in five primary warehouses: three are based in northern Europe, another is located within Dubai's free trade zone, and a fifth is based in East Africa. The NGO responds to orders issued by the medical and non-medical managers of the respective countries where aid is required. In emergency situations, goods are dispatched within 48 hours of the order being made. For regular missions where the humanitarian relief effort is ongoing, shipments are made within 3-5 weeks. While emergency shipments are always made by air, regular missions may also be served by sea. Shipments are always made after an initial assessment of anticipated demand, although it is not uncommon for the NGO to oversupply materials or medicines. Oversupplied goods may be returned to the warehouse, but more often they are donated to a local organisation in the country concerned.

Before shipping goods, the international warehouse facility sends relevant documents to the NGO's Country Supply Chain Manager. Only after the Country Supply Chain Manager confirms the order are the goods dispatched. All goods are barcoded in order to assist with warehouse operations and tracking. The NGO keeps sophisticated electronic records that contain all commercial information, including invoices, packing lists, and dangerous goods information, as well as the relevant customs classification numbers. With a reliable internet connection, the system can be accessed within the warehouse and via the organisation's extranet from anywhere in the world.

The NGO's warehouses in northern Europe are authorised as "known shippers". This status can significantly reduce the compliance with transport security requirements and goods may be dispatched directly to the airport without further checks at the in-gate; though arrangements for an x-ray scan (within the airport perimeters) before loading still have to be made. The NGO's warehouses also benefit from customs warehousing authorisations and goods may be stored without having to pay import duty and VAT. Similar arrangements can also be found at the NGO's Dubai facility, which is located within a customs free zone. Customs export clearance before loading onto the aircraft can take at least two hours. For shipments to some countries, the NGO may need to obtain key documents prior to export. For example, in the case of Mozambique Pre-Shipment Certificates from a private Pre-Shipment Inspection Company (PSI) need to be obtained. For shipments to many countries the Certificate of Origin is also needed. In some countries, such as the Republic of Yemen, obtaining the certificate of origin can be very cumbersome and expensive (involving the Chamber of Commerce, the Yemeni Embassy, and the Arabic Chamber of Commerce). Processing can take a full month and the combined costs of origin-confirming documents can exceed one thousand euros.

Much of export arrangements and transport requirements are contracted out to third-party logistics service providers (3PL). Depending on the destination and availability of aircraft, the NGO may also charter cargo aircrafts. The NGO's Country Supply Chain Managers appoint local companies to arrange for import clearance as well as any onward transport. In most countries, Country Supply Chain Managers will seek to work out the relevant import procedures as early as possible and place relevant guidance about how to comply with them on the NGO's intranet.

Imports into the countries where the goods are needed face a wide diversity of customs related challenges. Occasionally, they are beyond the experience of the NGO's Country Managers and specialist support staff need to be flown in from the European head office. Delays can result. In shipments to Ukraine, for example, it was found that local requirements for the customs invoice differed from those used elsewhere in Europe. Documentation needed to be appropriately reformatted. In Afghanistan, customs forms did not provide enough space for listing the necessary invoice details. Subsequently, the NGO had to produce summary invoices in lieu of individual invoices. Often, customs rules and procedures change, sometimes as frequently as every other day – especially where the situation on the ground unfolds.

Interviewed operations staff observed that the border requirements in the world's poorest countries can be relatively easy and straight-forward. But, import requirements can be much more difficult in countries that have adopted the regulatory practices of the developed world without the capability to manage them efficiently. However, the interviewed staff also highlighted that thanks to the size and reputation of the NGO, special emergency customs procedures that exempts them from import duties, and other control measures, can often be put in place. A further difficulty with customs relates to returning unused goods back into stock. Often the NGO chooses to donate the goods and equipment to a local organisation instead.

Case-study #3: Humanitarian logistics team working for a government ministry

This team of specialists works for one of the larger European member states. Their role is to support the country's humanitarian relief missions with specific focus on procurement and logistics. The team members have many years of senior level operational experience in a wide range of countries that have been made vulnerable through armed conflict and other disasters. Their activities include: planning, procurement, storage and warehousing, contracting third-party logistics service providers, producing procurement specifications for specialist items, quality inspections of procured items, delivery of items, as well as track and trace.

Most shipments organised by this team are urgent and made by air. However, the team will also utilise the land and sea modes of transport – albeit in smaller volumes. The range of goods procured and shipped largely relate to the items listed in the IFRC's procurement catalogue (<http://procurement.ifrc.org/catalogue/>). However, it is not unusual for the team to deal with additional procurement and shipment requests that can range from armoured civilian vehicles to hovercrafts. These items may be procured at home or abroad. If needed, the team has access to contracted warehousing facilities at home as well as in the United

Arab Emirates (UAE). The team stressed that *“every job is unique”* although they have collectively developed a lot of experience and have been working together closely for many years.

Most customs related activities are contracted out to a specialist freight forwarding company. However, any goods that can have a potential military application (so-called “dual use” goods) will require an export licence. The team is able to apply for this licence in-house. In most instances, export licences can be secured within 48 hours. This fast turnaround time for obtaining export licences was largely attributed to the team’s considerable experience and the good will from the country’s Export Licencing authority.

Goods are usually stored under bond in a customs warehouse or, in the case of the UAE, in a free-trade zone. One challenge when exporting via military airports is that customs officers may not normally be present. Permission needs to be sought first and it can also be difficult to produce the necessary proof that goods have indeed left the country. Such proof is necessary if the payment of Value Added Taxes (VAT) is to be avoided.

Another challenge upon export is compliance with the necessary aviation security requirements. Although the team is authorised as a “known consignor” thus benefits from a wide range of simplifications, goods still need to be x-rayed before loading onto an aircraft. But not all airports from which they operate have suitable x-ray scanners. In such instances, the team has to reroute the cargo via larger commercial airports with suitable x-ray scanning equipment.

Since the team frequently needs to charter dedicated aircraft, they must also secure necessary overflight permissions along the aircrafts’ flight routes. Obtaining these can be a delaying issue, especially if the type of chartered aircraft is not known in advance. A further delaying factor, as was explained, is that commercial airlines might object to the allocated landing slots in the countries concerned.

The team also gave reports of many different types of customs challenges specific to importing goods. As highlighted in Case Study #2, one significant challenge is that in many countries the duty-free import treatment of emergency relief is dependent on co-consigning goods with a specific government department in that country (e.g. the Philippines following Typhoon Haiyan in 2013) or to hand over goods to the relevant ministry (e.g. as in Pakistan, Burma, and Haiti). Co-consigning goods, it was explained, adds a considerable layer of complexity to the import clearance process. Handing goods over to another party also risks losing control over how the goods are handled and used. The latter can be problematic where the country is not perceived to be, in the words of the team leader, *“squeaky clean”*.

Upon import, there can also be severe capacity constraints. The administrations are overwhelmed and, *“although officials at the border do not want to be a problem, they are”*. Customs officers find themselves unsure about how to handle the sudden influx of goods and face a predicament between wanting to let the goods in and their obligation to make sure that customs controls are enforced. Often, these customs officers receive very little or no support from senior officials. In some countries, it was explained, customs officers might ask for bribes. In others, the military may even seek to divert some of the goods for their

own use. This, it was stated, is *“further evidence of the challenging environment that ports and borders represent”*.

Often, customs officers simply do not know how to deal with the sudden influx of goods. Much of the import clearance process involves petitioning individual officers until they agree – or to quote the team leader, *“I just like to wear them down until they agree to what is needed”*. A further challenge is that many humanitarian situations attract large volumes of unsolicited aid. This causes congestion and gets in the way of the aid that is actually needed. It was felt that customs – especially in the country of export – could do more to intervene; thus ensuring that authorities in the country concerned are not overrun.

The team also explained that many organisations that do respond to a humanitarian disaster do it poorly and often fail to coordinate with others. Information about what is needed and has been delivered is often of poor quality. Some information might lack granularity. For example in a shipment of rubber boots, information about the actual shoe sizes may be missing. Subsequently, additional people are needed to verify what has actually been delivered. This adds to the general chaos often found at the ports and borders. The lack of information and detail also makes it easier for goods to go missing or be stolen. The team felt that overall, better data-capture systems are needed.

The team also highlighted that import procedures are prone to change. At the onset of the disaster, getting goods into the country can be easy. However, as soon as some level of order has been established, new and more complex customs procedures may unexpectedly appear. In some countries, the military may become involved, too, and they may also ask for further information.

At some point, regular customs procedures are reintroduced – which in many countries can be complex in their own right. For an operations manager tasked with clearing goods, it may not necessarily be clear who is actually in charge of the clearance process. Good local customs brokers and agents become invaluable. These are usually found via personal networks and the help of the country’s embassy.

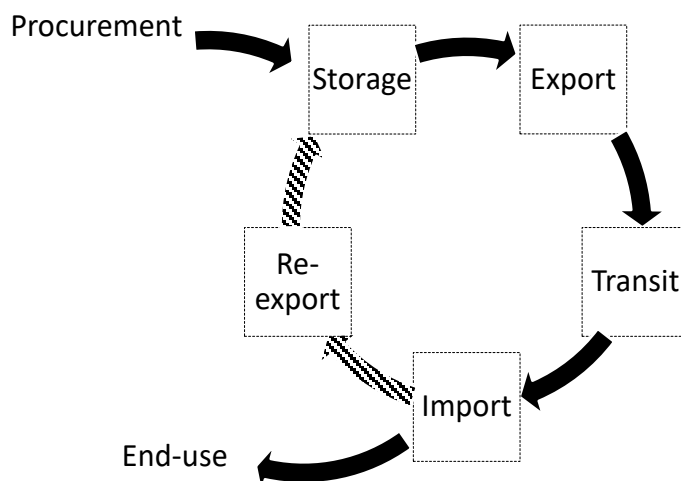
Analysis

We can learn a lot from these three case studies. Indeed, the experiences and capabilities of humanitarian logistics organisations – along with supporting management systems – can differ significantly from one case to the next. They also suggest that the range of challenges relating to trade and customs procedures are much wider than those specific to host countries and those identified in previous studies – such as our analysis of the ReliefWeb data in Figure 3, or review of workshop reports in Figure 2.

While Case 1 depends on mostly volunteers within the host country, Case Study #2 has developed sophisticated electronic solutions. It also offers dedicated customs clearance support in the form of specialist that can be flown-in if needed. In Case Study #3, we have a team that has developed considerable soft-skills in dealing with customs and other regulatory issues over the years, but nevertheless are unable to eliminate those challenges – they are just one of many features that add to the challenge of the job.

One key finding that the examples of these three cases show is that customs and border related formalities do not just arise in the host country as some of the field guides used by the logistics community might suggest (e.g. Logistics Cluster 2015), or as reflected in the reportings to ReliefWeb. Rather, customs and border related formalities touch upon the entire logistics chain – from procurement to end-use (Figure 6).

Figure 6: The Relief Chain – a customs perspective



As identified in our three cases, import duties and taxes (such as VAT) on procured items arise where operators do not take advantage of customs storage arrangements that exempt them from paying them. Storage facilities that provide exemption from duties and other taxes include duty free zones – such as those in Dubai – and customs warehouses. The latter may be physical, though some countries, such as those of the European Union, will also permit “virtual” (Type-E) warehouses as long as appropriate authorisation from the national customs administration has been obtained. Authorisation conditions include robust electronic inventory management capabilities and an electronic link to the national customs computer.

Requirements for export clearance can be varied and inevitably depend on the type of goods. For example, if it has potential military applications (dual use) such as armoured vehicles or body armour, then export licences need to be obtained. Depending on the countries concerned, the application for an export licence can be time-consuming. That said, the organisation in Case Study #3 prides itself of its good relationship with relevant authorities and is able to secure licences within 48 hours. Some types of products, such as wood packaging, medicines, and food require additional certificates and paper work (e.g. certificate of conformity, phytosanitary, food labelling) that must be produced in the country of export in order to meet the official requirements at the point of import. Often, obtaining such documents can be very difficult and demanding. As highlighted in Case Study #2, proof of origin can be particularly costly for trade with some countries. Any pre-shipment inspection requirements (where private inspection companies need to be appointed to inspect the

goods before loading) can be a further expense and cause for delay – especially if inspection companies do not have the required capacity.

When in transit from one country to the next, further customs dependencies might apply – especially where goods need to transit via third countries. This is often the case for land-locked destinations. Customs transit procedures might also come into play where goods are shipped via larger shipping hubs – as is often the case in maritime shipping and in air transport operations. Where charter aircrafts are used, operators also need to secure overflight permissions from the relevant aviation authorities along the chosen flight routes.

Import operations have been described as particularly complex. The challenges faced depend in part on the type of humanitarian mission and country concerned. In the case of a sudden onset type disaster, border authorities are likely to be overwhelmed. Procedures and requirements can change from one moment to the next. In some instances, as was highlighted in Case Study #3, it may not be clear who is in control either. Often, in order to benefit from special procedures specifically designed for conferring duty relief, importers need to co-consign or hand over their goods to another party in the country concerned. The donor risks losing control over the goods and their end-use. The donor may also lose the ability to recover goods after use and return them to stock. Occasionally, donors may choose to forgo duty and other special requirements in order to maintain control over the goods or avoid being caught up in the confusion surrounding the administration of special humanitarian relief customs procedures.

At some stage when order returns, “normal” customs procedures come back into play. In all three cases the importance of good local customs brokers to navigate the unfolding customs compliance recruitments was described as invaluable. Indeed, customs brokers are also relied upon where the mission relates to a slow onset disaster and where special procedures might not yet be available. Organisations that rely on local volunteers with little experience in customs matters may struggle to work out what the correct procedures are.

Last but not least, where goods have not been used or can be re-used (e.g. emergency vehicles and generators), donors may want them to be returned to storage. To enable this, control over the goods must be secured – which can be difficult in instances where they have been co-consigned or where the title has been handed over to a third party (such as a government ministry or NGO in the country concerned). Normally, there also needs to be a suitable paper trail to confirm that the goods have indeed been imported – which can be a challenge in instances where “proper” import procedures (for example for temporary importation) have not or could not be followed.

Trade Facilitation Recommendations for Humanitarian Logistics Operations

In the discussions that we had with our informants throughout the research process, two observations became immediately apparent: Firstly, that during slow onset disasters and after special emergency provisions at the border have been revoked, humanitarian logistics suffer from the same perceived red-tape that any other type of international operator might face. Improvements in the trade and customs environment brought about through trade

facilitation (e.g. those derived from the WTO Trade Facilitation agreement) benefit both the commercial and humanitarian sector alike. However, this should not distract from the special case that the humanitarian logistics sector represents, especially in rapid onset type situations where delay is keenly felt.

And secondly, although there are a number of special customs procedures designed specifically for the humanitarian space (Figure 1), significant challenges (as reported in our three case studies, but also identified in our review of the literature and in ReliefWeb reports) remain. There is much scope for improvement. Indeed, one of our interviewees went as far as to state that although the humanitarian space is making considerable advances towards professionalising humanitarian logistics, *“customs is the elephant in the room”*. Operational frustrations relating to the requirements of border agencies continue to be a challenge in humanitarian relief operations. The case for reform by applying trade facilitation principles is compelling.

In our interviews, informants suggested many ideas for improvement. Figure 7 summarises those ideas by reference to the defining themes of trade facilitation as identified by Grainger (2011), including *“Capacity Building”* which – as is recognised in the WTO Trade Facilitation Agreement – is often a prerequisite for reform, especially for developing and least developed countries.

Figure 7: Identified recommendations by reference to trade facilitation themes

Trade Facilitation Theme	Recommendation	Supporting comments
The simplification and harmonisation of applicable rules and procedures	Facilitate aid shipments crossing internal [federal state] borders	In some countries, border controls do not only take place at the ports or the national frontier; they also take place between states and federal territories. These can be equally challenging and appropriate measures to mitigate their impact are needed
	Simplified HS [tariff classification] codes for relief shipments	In some EU countries (not all), aid consignments can be classified by reference to a single HS code (Heading 9919). This enables customs administrations to quickly identify goods for use in a humanitarian mission. Wider use of this simple measure to identify humanitarian goods, and thus fast-track customs clearance, would be desirable. A simplified HS code also has the advantage that goods no longer need to be painfully classified on an item by item basis – there are currently more than 5,000 HS codes to consider
	Permit retrospective corrections	Quote: <i>“Everybody [who deals with customs] can make a mistake [retrospective corrections to customs declarations should be made easy]”</i>
	Permit invoice declarations	Quote: <i>“I dream that [copies of] the commercial invoice, cargo manifest, and packing list would be enough”</i> . There should be no need for separate customs documents that contain the same or similar information that has already been provided in the supporting commercial documents

	<p>Streamline all the non-customs procedures</p>	<p>Procedures enforced by other, non-customs agencies are plentiful, both in the country of export and the country of imports. Examples include special licencing requirements for the export and import of medicines, products of plant origin (e.g. wood packaging), goods subject to strategic export controls (e.g. body armour), and proof of origin</p> <p>Compliance with the necessary requirements can be time consuming, sometimes very costly – especially if pre-shipment inspections are required or where embassies need to endorse (for a fee) relevant documents (including translations). <i>“Such procedures should be significantly simplified. Exemptions would be ideal, or at least be aligned with customs export procedures”</i></p> <p>Several interviewees highlighted the “one-stop shop” facility of the Philippines as a positive initiative. It enabled importers to visit all relevant border agencies (customs, quarantine, immigration, etc.) in one place and subsequently clear goods without too much delay</p>
	<p>Harmonisation of trade and customs documents</p>	<p>It was highlighted that customs’ specifications for commercial invoices often differ between the exporting country and the importing country. This creates operational difficulties. Greater harmonisations and standardisation for supporting customs documents is desired</p>
	<p>Special operational concessions for trusted organisations</p>	<p>Each of our three cases benefit from special authorisations and have a good track record with the customs administration in which they are located. Slowly, countries are beginning to sign-up to mutual recognition agreements that extend the operational benefits that such trusted organisations benefit from one country to the next². It would be good if that extension of benefits could also address the specific needs of operators within the humanitarian sector</p>
<p>The modernisation of trade and customs systems</p>	<p>Build customs and border related information portals</p>	<p>It was highlighted by several interviewees that it would be useful if relevant up-to-date information about customs matters could be published online; e.g. as a global data base, or within the trade and customs information portals that are currently being developed in each and every WTO member state [as it is a requirement of the WTO Trade Facilitation Agreement]</p>
	<p>Publish directories with the contact details of customs experts and practitioners</p>	<p>Quote: <i>“Customs is a black hole; [I] do not know any specialists. In some countries, the right person can wave a magic wand [and the problems disappear], in other countries it is just too complicated [and I] need to verify the advice given [by the local enthusiastic amateur]”</i>. <i>“A directory or database of qualified and experienced professionals [to assist me] could be very helpful”</i></p>

² For more information see Widdowson, Blegen et al. 2014

	Adopt barcoding and scanning technologies to assist customs clearance in the host country	Quote: <i>“Everything [in our warehouse] is barcoded to GS1 standards; many suppliers use GS1 compliant barcodes, too” [We] have not yet rolled out barcode scanning to the countries concerned, but it is a possibility worth looking at [in order to improve information accuracy and better integrated operational support from the head-office with the demands on the field – including customs clearance]”</i>
	Improve information sharing about what is needed	Quote: <i>“Greater coordination between donors would help reduce unnecessary and unsolicited shipments, thus reducing the impact on overwhelmed border agencies”</i>
	Permit donors to run their own customs compliance systems	One interviewee suggested that donors should be permitted to operate their own customs compliance systems. Effectively collating IOUs (“I Owe You”) with a promise to pay any customs duties due as soon as the administration is back up and running
	Greater standardisation of aid related information	This, it was explained by several informants, would better enable electronic information sharing and thus improve aid operations in general; it would also enable the wider use of electronic systems to make declarations to customs administrations and other relevant agencies
Administration	Ensure that administrations offer dedicated contact points	It was explained by several interviewees that their humanitarian relief operations could be greatly assisted if they had a dedicated contact person within the customs administration of the host country
	Clear customs instructions from the relief seeking government and government partners	Quote: <i>“Customs is an unpredictable gate: governments ask for help but goods [sent in response] cannot be cleared through customs”; “It would be good if instructions to clear goods [through customs] were attached to the call for aid”; “On occasions it has happened that partners like the Red Cross have given us [customs] instructions, but then we find that they do not work”; “When we run into customs problems [we] would like to know what the rules are”; “Often it is also not clear who the authority [for clearing goods at the border] is”; and there is “no one to confirm what the rules are”</i>
	Exemption from customs duties	Although these are often made available in rapid onset type issues, special procedures do not extend to slow onset emergencies during which regular trade procedures apply. Yet, the rationale for collecting duties on essential goods is not always clear. Quote: <i>“Why do we need to pay taxes? [many of the items we ship would not disrupt the local economy]”</i>
	Improved access to airport x-ray machines or exemptions from x-ray requirements	It was highlighted by some of our informants that in a number of European countries there are few airports with suitably large x-ray machines. Quote: <i>“The development of suitable facilities would be desirable”</i> . An alternative suggestion was that dedicated flights could be exempted from x-ray scanning requirements – as is the case for military operated flights

	Improved customs arrangements for exports from military airports	Where humanitarian shipments are exported from military airports, customs procedures may be light or non-existent. This can cause problems where the donor needs proof that goods have been exported – for example, to ensure that no future VAT liabilities arise. [Note: many countries permit exports to be exempted or zero rated from VAT, as long as there is proof that goods have indeed left the country]
Capacity building	Customs training for humanitarian professionals	While some of our interviewees highlighted that within their own organisation customs capabilities are strong, we came across other cases that have no customs related expertise at all. It was also highlighted that customs capabilities of partners in the host countries can be poor. The training for such [quote]: <i>“enthusiastic amateurs would be helpful, even if it is just basic awareness”</i>
	Better training and support for customs officers	Quote: <i>“[Officers] do not want to be a problem but are [...] and [they are] unsure how to handle the sudden influx of goods into their port. Special procedures are not put in place, or there is little or no support from more senior officers [in the capital]”</i> . The solution would be to give officers at the ports and borders higher levels of authority, which in turn would require better training and guidance from the head office
	Combat corruption	Quote: <i>“Corruption can be rife in some places, and compound delays at the border”</i> . This statement was echoed by nearly all of our informants

Conclusion

In the absence of developed literature in customs and humanitarian logistics, this paper offers a crucial first step towards the development of such. The three case studies illustrate practices within three organisations which are all trade and customs-aware. We identified others where this was not the case. And indeed, as highlighted by one of our informants, the subject continues to be the *“elephant in the room”*. We have sought to start describing that *“elephant”*, but inevitably are constrained by resources. Others, too – such as the workshops by international organisations summarised in Figure 2 – have attempted to describe the creature that customs and trade procedures represents. We have added to their findings, but further research is needed – especially when considering the question of how those organisations that are not customs-aware manage, and the waste in resources that results from inefficient practices amongst those that provide humanitarian relief as well as amongst officials tasked with administering the borders.

Subsequent solutions focused research, in line with trade facilitation principles, may examine: how applicable trade and custom procedures can be improved in line with humanitarian requirements; how modern technologies can be best harnessed to reduce border related problems; how administrative practices at the borders can be improved; and how supporting institutions can be improved, such as through ongoing trade facilitation capacity building type initiative (and closely linked to the WTO Trade Facilitation Agreement). Our research informants, by reference to Figure 7, have already provided a broad catalogue of ideas from

which inspiration should be taken. It would be wonderful to see further research and policy initiatives take those suggestions further.

We recognise, of course, that this will not be easy. The trade facilitation challenge, to quote one former senior UNECE official, Tom Butterly (2003), is "... at once a political, economic, business, administrative, technical, and technological issue". It is no small challenge, and it is essential that the humanitarian logistics community, and those at home in customs and trade facilitation, come together. We hope this paper serves as a first step.

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