WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES

WCO Office of the Secretary General
Research and Strategies Unit (RSU)

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"……so in Cameroon, the World Customs Organization and the World Bank have worked with the customs authority to increase transparency and revenue collection by establishing individual and team performance contracts with measurable indicators….."

Geneva, 18 June 2011

Robert Zoellick, then President, World Bank

WCO-World Bank-Algeria Customs Research Conference on « Measurement in Customs and Tax administrations in Developing and Emerging Countries »

5-6 March 2012

Algiers, Algeria

Reform by Numbers: Measurement Applied to Customs and Tax Administrations in Developing Countries was written in the context of new and innovative policies for customs and tax administration reform. Eight chapters describe how measurement and various quantification techniques may be used to optimize the application of public resources, improve cross-border celerity, reduce corruption, and boost revenue. More than presenting best practices and due to the association of academics and practitioners, the case studies in this book explore the conditions under which measurement has been introduced and its effects on the administrative structure, as well as its relationship with political authorities and other users.

By analyzing the introduction of measurement to counter corruption and improve revenue collection in Cameroon, two chapters describe the extent to which the professional culture has changed and what effects have been noted on the public accountability of fiscal administrations. Two other chapters present experiments on the uses of quantification to develop risk analysis in Cameroon and Senegal. By using mirror analysis on the one hand and data mining on the other, these two examples highlight the importance of automated customs clearance systems that collect daily extensive data on users, commodities flows, and officials. One chapter develops the idea of measuring smuggling to improve the use of human and material resources in Algeria and nurture the questioning of the adaptation of a legal framework for the social context of populations living near borders. Finally, two examples of measurement policies, in France and in South Korea, enlighten the diversity of measurement, the specificities of developing countries, and the convergences between developing and developed countries on common issues such as trade facilitation and better use of public funds.

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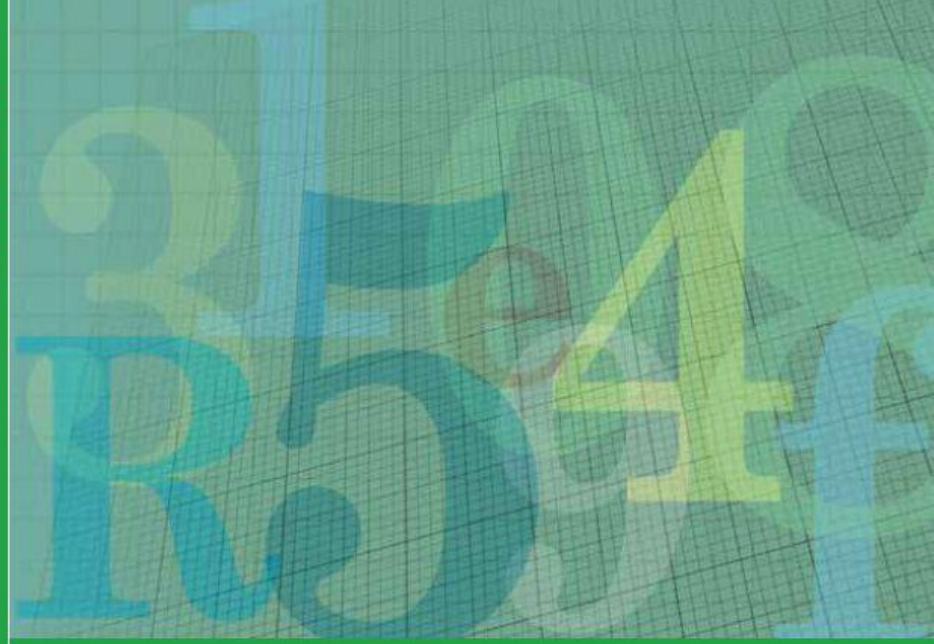
Reform by Numbers

Cantens, Ireland, and Raballand



DIRECTIONS IN DEVELOPMENT
Trade

Reform by Numbers

Measurement Applied to Customs and Tax Administrations in Developing Countries

Thomas Cantens, Robert Ireland,
and Gaël Raballand
Editors

THE WORLD BANK

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