

## EDITORIAL

Today the scientific community continues to actively discuss the effectiveness of interdisciplinary research. In addition, it is stated as a fact that “science has entered a post-disciplinary phase, where the conceptual core is created by not branches of knowledge, but by issues studied”. However, in fact, new relatively closed scientific areas often arise at the intersection of sciences. The scientific research in one of such areas – Customs affairs – is presented in the journal, the latest edition of which you can see here.

This edition is interesting not only due to the geography of the authors, but also for the diverse topics of the scientific studies presented. The current issue of the journal contains scientific papers on various aspects of the capacity building of Customs administrations, in particular, showing the regional and national experience in the implementation of the World Customs Organization's capacity building tools such as the Harmonized Commodity Description and Coding System (HS), electronic customs etc. as well as the experience of creating the EU unified instruments in the field of Customs using the example of the Single Window concept of the European Union and member states.

It should be underlined that the nature, goals and editions of the HS Nomenclature have been thoroughly studied and documented. Yet the actual application of the HS Nomenclature (one of the most used instruments of the World Customs Organization) and related issues are rarely subjects to a systematic research. Therefore, we believe that the scientific paper analyzing the Harmonized System 2017 and its earlier versions global application by different countries will be of particular interest.

Considering the special mutual attention to the “customs-business” strategic partnership, the experience of Brazil will be useful. The first results of the partnership between the public sector and business in terms of revised customs procedures with benefits for all parties involved have been analyzed and presented in the scientific paper “Temporary admission in Brazil: a tipping point for simplification”.

This edition also contains special recommendations developed during the empirical study conducted in Bhutan concerning fiscal-tax policy to achieve revenue objectives and address welfare and equity issues.

We publish specific empirical studies, but issues of a conceptual nature remain priority for the journal. Therefore, we believe that the approaches to the training and professional development of personnel, human resources management reflected in the series of scientific papers will arouse keen interest and disputes.

The editorial board counts on an active support of its work from academic institutes' employees, university teachers, postgraduates and students, who are cramped being within the framework of strictly disciplinary professionalization, as well as practitioners in the field of Customs and foreign economic activity.