

# Transforming Institutions: Analysis of Pakistan Single Window: Challenges and Prospects

Misbah Khatana\*

\*Customs Service of Pakistan, 28<sup>th</sup> SMC (mka48@cornell.edu)

## Introduction

*“Economic phenomena do not consist of agents—individual or in groups, more or less rational—acting in a vacuum. Economic activities take place in the context of the restraints of society, both formal and informal, that encourage and limit the activities of those agents”* Hodgson (2012).

This research has been conducted to understand the “Pakistan Single Window”<sup>1</sup> (PSW), which is a new institutional facility allowing institutions involved in trade and commerce to lodge standardized information and documents with a specific point for entry to achieve importation, exports, transit and monitoring associated with Customs. This research examines how institutions actually function and how they grow, transform and adapt to a new climate of reform. Specifically, it investigates the potential for efficient trade clearance as a result of improved Customs processes with the implementation of Pakistan Single Window (PSW).

Institutions are the humanly devised constraints that structure human interaction (Hodgson, 2012)<sup>2</sup>. Institutions provide the rules, guidelines, and structure required to carry out daily undertakings, including economic activities like production, consumption, trade and commerce and provide an established way of executing an action widely recognized throughout that specific society and economy (Rodgers, 2017<sup>3</sup>; Lauth, 2015<sup>4</sup>). Institutions deliver the basis of precise arrangements and formal and informal rules later formulate these systems (Hodgson 2012; Lauth, 2015). By their very nature, institutions create structural rigidity, which can be beneficial by offering a framework to operate, or harmful if this same rigidity inhibits change and progress

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<sup>1</sup> <http://psw.gov.pk>.

<sup>2</sup> Geoffrey M. Hodgson (2012) What Are Institutions? Journal of Economic Issues, 40:1, 1-25, DOI: 10.1080/00213624.2006.11506879.

<sup>3</sup> Rodgers, G., 2017. Labour Market Flexibility and Decent Work. Desa Working Papers, (47). Available at: <http://ideas.repec.org/p/une/wpaper/47.html>.

<sup>4</sup> Lauth, H.J., 2015. Formal and Informal Institutions. In J. and Ghandhi & R. Ruiz-Rufino, eds. Handbook of Comparative Political Institutions. New York: Routledge, pp. 56–70.

(Acemoglu and Robinson, 2012<sup>5</sup>; Vossen, 2012<sup>6</sup>; Wolf, 2013<sup>7</sup>). Formal and informal rules create formal and informal institutions and form the framework of economic institutions, specifying the ways in which trade and commerce, production and exchange of goods and services is carried out (Amin, 2001<sup>8</sup>; Lauth, 2015).

Currently, dozens of regulatory institutions work in silos and in a paper-based environment, making management of trade inefficient and opaque. According to the World Bank report 2020, economic operators incurred \$500 million more costs in Pakistan than their counterparts in South Asia to comply with the government's regulations, and the dwell time to clear cargo lasts for days as compared to hours in other countries<sup>9</sup>. With the Pakistan Single Window (PSW), the government intends to facilitate and improve efficiency and shorten the time it takes to complete trade activities; as well as simplify and harmonize institutional processes ensuring transparent, risk-based enforcement of regulations within trade and transport ecosystem. The deadline to rollout the Pakistan Single Window (PSW) is 2022.

Trade efficiency has emerged as a key factor for international trade facilitation and the economic development of countries. As trade sizes increase, the inefficient legacy processes and rules of Pakistan governmental institutions are incapable of coping with the prospects of well-organized border controls and facilities to traders. As a result, Customs border processes are stained by inadequacies and inefficiencies and trade institutions and authorities face problems in inefficient trade clearance, regulating revenue seepage and in expanding the trade potential.

## **Significance and Scope of the Study**

Currently many public institutions in Pakistan, like the Customs department are undergoing reforms and are being restructured in different ways to modernize them and make their functions more efficient. This study is important as it helps to understand the strengthening of institutions, the formal and informal rules and economic institutionalism in the context of Pakistan, which has not been done before. This study undertakes an examination of the Customs Department and its progressive attempts towards automation and enhancing trade within the country. It examines the

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<sup>5</sup> Acemoglu, D. & Robinson, J.A., 2012. *Why Nations Fail, The Origins of Power, Prosperity and Poverty* 1st ed., New York: Crown Publishing Group.

<sup>6</sup> Van der Vossen, B., 2012. *The Asymmetry of Legitimacy*. *Law and Philosophy*, 31(5), pp.565–592.

<sup>7</sup> Wolf, M., 2013. *Globalisation*. *Financial Times*, pp. Special Report Entrepreneurship, London. Available at: <https://www.ft.com/content/12c74980-d1bf-11e2-9336-00144feab7de>.

<sup>8</sup> Amin, A., 2011. *Moving on: institutionalism in economic geography*. *Environment and Planning A*, 33, pp.1237–1241.

<sup>9</sup> <https://www.dawn.com/news/1569074>.

concept of National Single Windows to understand how the rollout of Pakistan Single Window will potentially improve Customs processes and its potential impact on the efficiency of trade clearance.

## **Hypothesis**

Efficient trade clearance is expected as a result of improved Customs processes with the implementation of Pakistan Single Window (PSW).

## **Methodology**

This research is an introductory exploratory study which attempted to examine and analyze the challenges and prospects of Customs Department of Pakistan, specifically the Pakistan Single Window. This research has used interviews with key persons working in the Customs Department and in the establishment of the Pakistan Single Window as primary sources of data and secondary data is also used in literature.

The interviews design was semi-structured as it enables the use of a list of questions/topics to be covered while allowing flexibility to the interviewee to discuss things which they deem appropriate. Interviews with the following persons were conducted for this research:

1. Mr Imran Mohmand [Secretary, Federal Board of Revenue (Director, Pakistan Single Window)]
2. Mr Shakeel Shah (Director CAREC Institute; Secretary, Federal Board of Revenue).

Secondary Data was collected and examined from government and non-government agencies, libraries, educational institutions, local newspapers, online web sites and journals and comprised of published literature, academic research papers, working papers and governmental documents. Websites of the Customs Department and the Pakistan Single Window were also consulted.

## **Literature Review**

The possible factors that create, develop and maintain particular characteristics of institutions are explored in literature. Hodgson (2012) and Rodgers (2017) described

how institutions are constructed. They have examined many of the structural dimensions inherent within particular institutions and how they are formed and develop. They also demonstrated the problems associated with how deep-rooted certain rules can become within institutions. Lauth (2015) examined formal and informal rules shaping systems that operate within institutions. Systems grow to motivate and trigger particular economic or social arrangements that influence specific societies and communities. Finally, Acemoglu and Robinson (2012), Vossen (2012) and Wolf (2013) explained the structural rigidity within institutions, which can be both advantageous, offering a structure within which people function, or destructive if this same inflexibility impedes change and progress.

Research on government institutions involved in trade and commerce like National Customs departments and National Single Windows describe some characteristics of the institutions. Hors (2000) studied inefficiency in Customs departments, the interface between customs officers and private operators and has found that the lack of efficient controls leads to corruption and inefficiency. Shumate (2017) examined cohesive technology-driven solutions that help lessen compliance possibility, expand operational competence, and transfer goods over the world more easily. And Gentiloni (2020) stated that customs and other related powers must behave as one, with a more all-inclusive attitude to the many controls and practices needed for steady and safe commerce.

A number of studies (European Commission Report, 2020; International Trade Centre Report, 2018; Rodgers, 2017; Assaad, 2013; Elnaga, 2013; Geoffrey, 2012; Amin, 2011; Andrew, 2008) provide literature about the functioning of institutions as well as the importance of employing digitization and electronic platforms to improve trade and commerce and the functioning of the Customs departments. Limited literature exists about *how* these platforms work to change existing processes or how the existing institutions can essentially be transformed. Hence in the context of Pakistan, a valid gap exists between research on understanding the transformation of institutions through digitization and its impact on institutional efficiency, this is where the current research seeks to make a contribution by undertaking a study of the Pakistan Customs Department and the launching of the new Pakistan Single Window. The study also attempts to provide recommendations for how positive institutional transformations within PSW can take place.

## **Organization of the Paper**

The Customs Department at the Federal Board of Revenue, Pakistan, is undertaking the implementation of a new digitized, electronic system for trade and commerce called the Pakistan Single Window in response to being a signatory to the WTO's Trade Facilitation Agreement (2014). This paper examines the Pakistan Single Window in the context of its potential to provide improved customs processes that will lead to efficient customs clearances. The research paper is divided into three sections. Taking a 'macro to micro' approach, the first section (Section I) will provide an understanding of institutions how these institutions are constructed, the formal and informal rules embedded within the institutions and economic institutionalism. Section II provides a critical analysis of the role of customs, a consideration of national state windows and then focuses on the Pakistan Single Window, stating what some challenges and prospects might be. Section III is the analysis and discussion section. An analysis is made of how Pakistan Single Window is expected to function and how it will overcome some challenges, produce an enabling economic environment for all stakeholders, thereby bringing about a greater efficiency of customs processes resulting in efficient customs clearances. Conclusion and some recommendations are also provided in this section.

### **Section I**

## **Institutions, Trade, Customs, and Economic Development**

### **1.1 Institutions**

Institutions are the restraints that human beings enforce on their communication and day-to-day activities. They comprise of formal rules and informal rules and their enforcement characteristics (Hodgson, 2012; Rodgers, 2017). Rodgers, (2017) contends that institutions are of utmost importance within the societal domain as they construct the elements of societal life. Hodgson describes them "systems of established and prevalent social rules that structure social interactions" (p. 2) and can therefore effect and determine social societal norms customs. Significant human interaction behaviours and activity is organized in overt and/or implied *rules*, which are the elementary units.

Institutions often have authorized or constitutional extents that are validated by public agreement. Institutions function through systems and guidelines that regulate who is

entitled to what (World Bank Report, 2018<sup>10</sup>). However, another form of fundamental constructions that represent “rules in use” might actually be functioning and might elucidate consistent behaviour arrangements that actually occur in real life (ibid). For instance, within a culture whereas formal policies might forbid bribery, “rules in use” may frequently necessitate a bribe is needed for a provision.

Appreciating the concept of institutions is essential in this study as it highlights the vital relationship between the formal and informal institutions and systems functioning within a market involved in commerce and trade. It aids in explaining how, notwithstanding formal rules in existence, it is often informal rules that are rooted in a specific culture's customs and behaviors are frequently more significant, and are the systems being practiced.

## **1.2 Formal and Informal Institutions**

Commonly, the word formal means legal, inscribed, categorical and codifiable. Generally ‘official’ is the name given to organizations that are formal within communities and the economy (Rodgers, 2017). The government, and decrees embody formal institutions, as well as establishments for trade and commerce, companies, labour unions, marketplaces and as well as religious establishments.

Unofficial rules produce informal institutions, like civilizations, rituals, restrictions, codes of conduct, and societal sanctions (Rodgers, 2017). Lauth, (2015) has defined informal institutions as “socially shared rules, usually unwritten, that are created, communicated and enforced outside of officially sanctioned channels”. Informal institutions are not really formally created, but are behaviours in communal usage and pertain to all kinds of endeavors. These institutions establish and entrench societal practices. Informal institutions are repetitive, and by reproducing can nurture greater value, by molding future physiological expectations (ibid). Although informal institutions do not hold the influence of law, they construct a concrete arrangement in society.

Formal institutions grow through assistance of the informal institutions (Hodgson, 2012; Assaad, 2013<sup>11</sup>). Usually, the impression that there is a separating divide between institutions which are completely “formal” on the one hand and wholly “informal” on the other is inaccurate. In order to function “formal” institutions” continuously rely upon non-decreed norms and indefinite, rules as represented in “informal institutions”.

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<sup>10</sup> World Development Report, 2018. *World Development Report*, 38(2), pp.137–141.

<sup>11</sup> Assaad, R., 2013. *World Development*, 21(6), pp.925–939.

For formal institutions to be effective, the formal rulings and directions need to be routinized and imbedded in individual personalities and behavioral patterns. The rules should reproduce and be normal and consistent, or they will have inconsequential significance and not develop into conventional social rules (Assaad, 2013). Hodgson (2012) explained that “formal” laws or rulings are of no significant consequence if they are not habitual or represented in individual characters. These formal laws become “mere declarations or proclamations, rather than effective social rules. Some declarations simply codify existing customs. Other proclamations may eventually become effective rules but only through additional powers, such as persuasion, legitimization, or enforcement” (Hodgson, 2012, pg. 18). Thus, lawful or “formal” institutions that are not supported by robust “informal” ones are unsubstantiated legislative pronouncements instead of authentic institutions. This does not imply that official policies are not important but that they develop importance by becoming integrated within custom and habit.

### **1.3 Institutional Economics**

The study of institutions occupies an important place in economics. Institutional economics takes into account the restraints that institutions lay on members of society, and thus hopes to better understand how economies truly operate. This involves how goods are allocated within the particular society, how trade and commerce operates and how the production and exchange of goods is carried out. Institutions provide the basis of specific economic systems and formal and informal rules construct these systems. They determine the "rules of the game" according to which the economic functions. These rules specify the structure required to carry out do the routine economic activities, such as production, consumption and exchange, functions of trade and commerce the demand and supply of labour, and establish the specific method process or way of performing an economic activity that is widely accepted throughout society (Amin, 2011; Hodgson, 2012; Rodgers, 2017).

### **1.4 The Importance of Customs, Trade and Commerce Institutions**

Creating institutions that promote effective, workable trade practices is vital for competing in the international economy today. Customs departments are primary institutions that enable this. Yet many corporations and companies find it difficult to get control on their customs processes. Lacking a concrete customs process can disadvantage importers and exporters in the global market. An efficient attitude involves the correct machinery, functioning processes, and tariff proficiency, serving to decrease legislative and commercial risk whilst cultivating productivity and

precision.

All customs organizations have similar purposes of regulating goods traversing borders (imports, exports and transits), so as to collect duties and taxes, realize trade policy, battle smuggling and safeguard the society. The exact authorization of customs administrations often varies from country to country, because other organizations — banks, private control agencies along with other government sectors, like the Ministry of Finance or the Ministry of Interior — also contribute to some undertakings. These directives may fluctuate with the amount of development of the specific country, along with the instruments/tools and capital at its disposal (Hors, 2000)<sup>12</sup>.

There are of three types movements for Cross-border commodities: exports, imports and transits. All must observe the requirements of customs. Private agents make an authorized document named the *customs declaration* that typically give consignment particulars, including the type of goods, the amount, the source, the price and the destination. The agents can also be expected to generate documents like invoices and certificates of origin that corroborates the information. The declaration is the fundamental detail in customs discharge and go-ahead as it creates a legal link between the agent and the customs.

Although countries around the world are taking measures to simplify and modernize customs processes, evolvement has been sluggish. As international trade grows progressively complicated, economies cannot disregard the significance of a concrete customs policy. A cohesive technology-driven solution needs to be created that reduces threats of non-compliance, expands operational productivity, and moves commodities throughout the world more easily (Shumate 2017)<sup>13</sup>.

## **1.5 The Customs Department of Pakistan**

The Customs Department of Pakistan is the custodian of Pakistan’s boundaries against movements of unlawful imports and exports of commodities and enables lawful trade<sup>14</sup>. It delivers a key basis of income to the Government of Pakistan through duties, taxes, and levies. It also safeguards the internal industry and stimulates businesses.

“Pakistan Customs Service, also has the jurisdiction in the sea and operates in 200 nautical miles (370.4 km; 230.2 mi) called Pakistan Customs Waters to prevent

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<sup>12</sup> Hors, I. 2000. OECD Development Centre Working Paper No. 175.

<sup>13</sup> Shumate, B. 2017. Efficient customs procedures critical to competitive success.

<sup>14</sup> <http://www.pakcustoms.org> Pakistan Customs Website, 2020.

smuggling activities independently and also carries out joint operations with Pakistan Coast Guard and Pakistan Maritime” (Pakistan Customs Website, 2020).

A systematized Customs Department began in 1878 in the sub-continent when seafaring Customs processes were incorporated into the Sea Customs Act.

The Sea Customs Act 1878 continued to be used after Pakistan came into being in 1947, as the official charter for Customs processes in Pakistan. Nevertheless, the Central Board of Revenue’s First Secretary undertook the assignment of developing and creating the Customs Act, 1969.

In November 2010 the responsibility of Pakistan Customs was transferred to a “Border Control Agency” who had considerable liability in protecting country’s “trade policies, intellectual property rights, transit trade, anti money laundering and anti smuggling”. Pakistan Customs Service (PCS) could then concentrate on its central function of safeguarding the state's boundaries as far as smuggling, illegal commerce and money laundering was concerned. The function of the Customs department was thus increased to being a law enforcement institution with attention to controlling border activities. Additionally, the anti-smuggling authority assigned hitherto by the Customs department to Police, Pakistan Rangers Levies and Frontier Constabulary were removed in the light of extension of Pakistan Customs function in border areas (Pakistan Customs Website, 2020).

## **1.6 Growth of Trade Capacity**

The market substitutes existing systems of free resource allocation when severe inequalities between supply and demand for public services develop. In Pakistan, the expansion of trade has not experienced an upsurge in the resources apportioned to the customs institutions. The consequent discrepancy resulted in holdups in the customs procedures and backlogs for import processing. As a lot of corporate activities are time critical (especially in transporting consumable goods), delays in discharging/clearing required customs officers to look for, and agents to recommend, financial incentives for judicious processing.

Efficient customs clearance and regulations are vital to enable the smooth movement of trade but also guard citizens, companies as well as the environment. The coronavirus crisis has underlined the significance of the need for responsive but vigorous customs procedures, which will become more essential as trade sizes continue to increase and

new encounters associated to digitization and e-commerce, like different kinds of fraud, emerge. (EU Report, 2020)<sup>15</sup>.

A re-ordering of processes that reduces inefficient practices and the prospects of corruption must be central to a transformation policy for institutions employed in trade and commerce. In the Customs department, occasions for corruption result from three prerequisites: “a discretionary interface between customs officers and private operators; the possibility for customs officers to operate within a network of accomplices; and a lack of efficient controls” (United Nations Conference on Trade and Development, 2018)<sup>16</sup>. Providing signatures, assessments on price and classification, selecting cargo for examination, examination itself and dispute resolution customarily affords opportunities that obstruct and hinder the systematic trade flows of generating inefficient economic results.

## **Section II**

### **Digitized Single Windows and the Pakistan Single Window**

“Digitalization, globalization and the changing nature of trade present both risks and opportunities when it comes to goods crossing borders. To rise to these challenges, customs and other competent authorities must act as one, with a more holistic approach to the many checks and procedures needed for smooth and safe trade” (Paolo Gentiloni, Commissioner for the Brussels Economy 2020).

The ‘Single Window for Customs’ is a relatively novel initiative which makes it simpler for different institutions and establishments that operate in clearance of commodities to engage in sharing electronic information presented by merchants, that then present the information needed for import or export of commodities only once. The goal of the Single Window System for Customs is to improve collaboration and harmonisation amongst different institutions and establishments, so that the automatic authentication of non-customs procedures for cargoes entering or departing the borders of a country is facilitated (UNCTAD, 2018).

The international trade environment is constantly evolving. New rules are continually being imposed to regulate the movement of goods across borders and ensure safety and security. The Single Window aims to digitalize and streamline processes, so that

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<sup>15</sup> European Commission Report 2020. Establishing The European Union Single Window Environment For Customs And Amending Regulation.

<sup>16</sup> UNCTAD (United Nations Conference on Trade and Development). 2018.

businesses will ultimately no longer have to submit documents to several authorities through different institutions' offices.

Throughout the world, progressively, economies are trying to not only connect trade and commerce individuals and customs officials electronically, but all institutions engaged in global commerce via an "online single window system" (WB, 2019). Within an ideal situation, this arrangement enables merchants to upload materials as well as credentials via this "single-entry point" to complete customs trade associated regulation necessities. This "single window" subsequently sends pertinent intelligence to every institution related to trade (WB, 2019). Thus in recent years, 'single window' initiatives have gained momentum as a way of streamlining the border clearance process within several countries. The concept of a single window is to be understood as a digital solution for the exchange of electronic information between different government institutions and authorities, and between the latter and economic operators.

## **2.1 History of Automation in Pakistan Customs**

There have been many attempts by the Federal Board of Revenue to establish automated procedures for Customs (Pak. Customs website, 2020). The first attempt was made in 1988 which was "Systems Limited". Processing was finalized on IBM system-34 mechanism. This process was only semi-automated and relied quite heavily on manual procedures as well and was KPOs of Pakistan Computer Bureau completed manual entry into the computers through batch processing.

In December, 1992 Appraisal Collectorate in Karachi started computer processing (online processing) of bill of entries. KPOs of import section entered hard copies of B/Es in the computers. Relevant Appraisal groups assessed goods was and simultaneously entered and recorded information into computers. duty was calculated by the system automatically. Eight bills of entry were forwarded to the bank in batches, along with a summary. The bank confirmed those summaries with the relevant pay orders received by them. Finally, the Account section was tasked with taking consignments out of customs' custody after having confirmed that taxes and duties were deposited into the national exchequer.

## **2.2 Pakistan Revenue Automation (Pvt) Limited**

Pakistan Revenue Automation (Pvt) Limited (PRAL) was a new company founded in June 1994, and owned by Federal Board of Revenue. PRAL was supposed to cultivate internal software for customs and income tax departments. PRAL acquired the new

IBM AS-400 in 1996. Service centres established during 1999 in Appraisalment and later at Port Qasim Collectorates as well as the Airport, Karachi to facilitate traders. Consequently, they were also initiated at several dry ports (ICDs) of Bills of Entry were processed by entering data at centres by 11 computer operators. In 2000, traders began to produce records on floppy discs that were uploaded at the service centres. Thus, long lines were reduced to a suitable volume.

## **2.3 WeBOC**

Web Based One Customs was developed by PRAL (Pakistan Revenue Automation Ltd.) for FBR and its Customs divisions. An original indigenous structure with new software was named e-Customs. It is a web based system for filing Goods Declarations (GD) for import and export cargo, which can be used by Importers, Exporters and their Customs Clearing Agents. A team constituted by FBR reviewed the software and identified certain flaws in it in relation to customs law and business processes in operation. The officers recommended some improvements.

However even now, the formalities required at Pakistan's borders often involve many different institutions and authorities in charge of different policy areas, such as health and safety, the environment, agriculture, fisheries, cultural heritage and market surveillance and product compliance. As a result, businesses have to submit information to several different institutions, each with their own offices and procedures. This is cumbersome and time-consuming for traders and reduces the capacity of authorities to act in a connected way in combatting risks.

The Covid-19 pandemic has made it more important than ever to establish a stronger framework to further facilitate the fulfillment of customs and non-customs formalities to support the economic recovery (EU Report, 2020). To this end, the increased digitalization of customs regulatory formalities applicable to international trade opens new opportunities for institutions in Pakistan to improve digital cooperation.

## **2.4 Electronic Submitting and Processing of Customs Material – Lessons from Around the World**

Electronic procedures for filing, shifting, managing and exchanging customs material and evidence are essential instruments to handle communication flows in multifaceted trade environs throughout the world. Highly sophisticated internet structures permit merchants to upload applicable forms and deposit dues online. If applied efficiently, these structures afford continuing advantages: through saving money and time, through

reorganizing processes, reducing person-to-person exchanges with administration executives and lessening corruption opportunities. Additionally, the countries may profit through customs' "electronic data interchange systems" (EU Report, 2020), which may stimulate cross-border business, contest deceptions and track statistical evidence on external business transactions<sup>17</sup>. Fundamental to achievements is the ability of an economic system to adjust the monitoring structure to the innovative communication machineries.

In many countries, irrespective of economic standing, enabling automated filing and managing of customs-associated documents is considered a standard and efficient technique to lessen interruptions in the transaction procedure. Nowadays, merchants are able to file all relevant papers online in most of the affluent OECD countries without needing to submit hard copies. In 2017 Lithuania cut the duration of clearing customs procedures by improving its "automated customs data management system", the "Customs Clearance Processing System (MDAS)". Their improved programme accepts automated filing and electrical approval of forms for export while removing the necessity that traders call on export personnel for finishing processes (EU Report, 2020).

Economies demonstrate well-defined positive results after the employment of single window systems. The "Korea Customs Service" evaluates that the institution of its trade single window fetched \$18 million in 2010<sup>18</sup>. Actually, for Korean businesses like Samsung and LG, international trailblazers in the technological world, attaining speedy, anticipated "turnaround time" is a vital competitive policy feature. Likewise, within Singapore, the application of "a single window" contributed to sizeable improvements in administration efficiency. Their leadership constructed "National Single Window for Trade" (TradeNet) in 1989; the first in the world, linking over thirty-five customs institutions. Currently TradeNet deals with more than 30,000 trade documents per day, completing 99% licenses within 10 minutes as well as collecting all inter-bank deductions<sup>19</sup>.

Due to these advantages, economies are progressively inclined to introduce single window systems of different complexity. However, notwithstanding the considerable long-lasting advantages, instigating a single window is not a stress-free task. Because of the complex landscape of electronic trading systems, state governments and

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<sup>17</sup> World Bank Report May 2019 DOINGBUSINESS Measuring Business Regulations trading-across-borders/good-practices.

<sup>18</sup> Republic of Korea, Korea Customs Service. 2011. "The Embodiment of Business-Friendly Environment by KCS Challenges." Seoul.

<sup>19</sup> Singapore Customs Service. 2007. Annual Report 2006/07. Singapore. Available at <http://www.customs.gov.sg/>.

international development institutions encounter several complications in harmonizing the application of all-inclusive single window programmes.

Single windows might also experience numerous institutional and regulating limits that come from contradictory interests connected to methodological criteria, data harmonization and knowledge sharing (Macedo *et. al.* 2013)<sup>20</sup>. Border processes, particularly those administered through customs administration, are enacted by the state. Hence, state authorities and developmental associations need to persuade diverse political bodies for integration and modernization of trade processes (Andrew, 2008)<sup>21</sup>.

The connecting of institutions via automated “single windows” is a complicated procedure that demands widespread collaboration amongst numerous institutions, thus numerous years may be needed for new automated forums to become entirely operative and employed by most of the traders. Conversely, the enduring benefits, involving better revenue yields, embracing risks administration methods, improved predictableness, lower expenditures as well as less waiting time considerably compensate the implementation costs as well as the incorporation of single windows.

## **2.5 Pakistan Single Window (PSW)**

### **2.5.1 Background**

As a signatory to the WTO’s Trade Facilitation Agreement (2014), Pakistan has notified the establishment of a ‘National Single Window’ (NSW) as a ‘Category C’ commitment. In October 2017, Pakistan Customs - Federal Board of Revenue (FBR) was appointed by the Prime Minister’s Office as the *Lead Agency* responsible for the delivery of the Pakistan Single Window (PSW). Taking on this mantle, the Customs Wing in FBR established the PSW Programme Management Office (PMO) to take the programme forward. A Steering Committee chaired by the Federal Minister of Ministry of Finance, Revenue and Economic Affairs (Commonly known as MoFREA) and including the Federal Secretaries of controlling ministries of relevant Other Government Agencies (OGAs) as well as the President of Federation of Pakistan Chamber of Commerce and Industry was established in May 2018 and meets on a periodic basis.

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<sup>20</sup> Macedo, Leonardo C. L., and Flavio Augusto Trevisan Scorza. 2013.

<sup>21</sup> Andrew. 2008. “Customs and Trade Facilitation: From Concepts to Implementation.” *World Customs Journal* 2 (1): 17–30.

The World Customs Organisation (WCO) defines a Single Window Environment as a “cross border, ‘intelligent’, facility that allows parties involved in trade and transport to lodge standardised information, mainly electronic, with a single-entry point to fulfil all import, export and transit related regulatory requirements”.<sup>22</sup>

The primary objectives of single window systems include:

Establishing a paperless trading environment; Reducing costs, time and complication for traders in complying with government’s regulations; and Creating efficiencies and transparency for government and regulatory stakeholders. There are many variations of single window systems and implementations and several different models have evolved. Some implementations focus solely on providing trade-related information and basic harmonization of forms required for trade regulatory purposes, whilst others include port and transportation services as well as financial and transaction related services. A key determinant of the type of single window required by a country is to understand the specific challenges, local trade context and critical drivers for such a solution. It is unlikely that one single window solution will address all of these, therefore, it is critical for countries to seek a solution that will provide the best balance of control and facilitation based on their specific needs and prevalent risk archetypes.

The government of Pakistan (GOP) has stated the following objective in developing an electronic Pakistan Single Window (PSW)1: “Enabling traders to clear goods through a single submission of data and electronic processing and issuance of authorizations by all the regulatory agencies involved in issuing permits, licenses and clearances for import, export and transit.”

The development of a National Single Window is a transformational process. This process involves three layers making up international trade transactions:

1. The regulatory process where Customs and other agencies impose rules, regulations, policies and standards on supply chain actors (traders, importers, exporters, suppliers etc.)
2. The transactional layer where trade financing occurs, and goods legally change ownership; and,
3. The logistics layer where goods physically move along the supply chain from their point of origin to their final destination.

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<sup>22</sup> World Customs Organisation (WCO) <http://www.wcoomd.org>.

Single window is predicated on the need to simplify trade processes, reduce costs and improve service delivery impacting multiple stakeholders at all three levels (regulatory, transaction and logistics) all of which may be subject to multiple regulatory regimes, have differing business processes and procedures and may also have different, often conflicting, priorities. One of the key challenges of any single window program is orchestrating change across these three layers, finding common interests and unlocking value for all relevant stakeholders.

### **2.5.2 Existing Challenges and Business Paradigm for the PSW**

As a whole the trade apparatus in Pakistan is operating at a relatively low level of capacity, operationally dysfunctional and requiring significant enhancement across the board. Many of the core processes that traders rely on to move goods through the supply chain are entirely paper-based and manual. Somewhat to the contrary, Customs operates at a relatively high-level of automation (where possible) and have developed their own Customs Management Solution/System (CMS) known as WeBOC, that automates the core Customs process.

Pakistan is suffering from a lack of a modernized trade process in its entirety. Most transactions that pass through the WeBOC system require at least one supporting document (although it may be submitted electronically) that has been most likely generated through a time-consuming manual process requiring multiple hand-offs. A national single window will aid Pakistan to close the gaps in these rankings by improving trade facilitation, reducing documentary processing time and alleviating delays in the movement of goods across the border.

The International Trade Centre (2018)<sup>23</sup> finds that as the world is becoming progressively more connected and business processes are digitally facilitated, improvements in technology can be employed to bolster trade and improve inclusive and sustainable economic growth. The implementation of Pakistan Single Window can result in improved Customs' processes that improve efficiency in trade clearance.

Information and communications technologies (ICTs) and trade environment procedures are critical to facilitate global trade growth. Agreements between institutions can supplement one another through a reduction in costs, streamlining procedures and improving the effectiveness of cross-border movements. These features have enabled an increased universal trade of ICT products as well as empowered both

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<sup>23</sup> International Trade Centre (2018). *Faster customs, faster trade: Using technology for trade facilitation*. ITC, Geneva.

government institutions and private establishments, which involves small and medium-sized enterprises to quickly assimilate efficiency-enhancing machineries into their processes.

## **Section III**

### **Analysis and Discussion**

#### **3.1 Efficient Economies**

Economies that have effective business environments have similar characteristics (World Bank Report, 2019)<sup>24</sup>. They permit traders to communicate information with customs and other regulatory institutions electronically. They also employ risk-based evaluations to restrict physical examinations for a minor proportion of shipments, thereby decreasing customs clearance times. Equally, such economies are inclined to perform business with customs coalitions and participate within different types of mutual and multifaceted business and commerce arrangements, reducing the duration as well as expense used to comply with border requirements. Economies transport commodities globally through seaports and land-ports. Whereas the management of the consignment can differ considerably based upon the kind of border, competent and economical procedures may be employed within Sea harbours as well as land borders.

However according to the World Bank Logistic Performance Index Surveys (2018)<sup>25</sup> Pakistan has a relatively low score of 2.12 for “Efficiency of customs clearance process (where 1=low to 5=high).

#### **3.2 Inefficiency, Corruption and Economic Development**

Over the past few years a greater understanding about the debilitating results of corruption and inefficiency on economic growth has occurred (Hors, 2000). Corruption expands inequality, warps the country's redistributive function, degrades human and commercial resources and damages public service institutions. Many empirical analyses have exposed that it drastically reduces investment levels as well as efficiency of capital. Such outcomes are particularly damaging in developing countries that have scarce resources and greater levels of corruption than most industrialized states.

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<sup>24</sup> World Bank Report May 2019 Doing business. Measuring Business Regulations.

<sup>25</sup> World Bank and Turku School of Economics, Logistic Performance Index Surveys. 2018 <https://lpi.worldbank.org/>.

In several industrializing countries, customs efficiency produces a hindrance and obstruction to trade development. It also results in destructive effects for national security and public finance. In industrializing states, customs are typically one of the institutions where corruption is deeply rooted. Moreover, customs institutions have a critical responsibility towards the security of people and for the performance of the economy.

### **3.3 Business Case for the PSW**

The business case for the PSW is undeniable when one considers the attributes of Pakistan's trading system. The points below illustrate the compelling need for efficient trade clearance and for Pakistan to commence with development of its NSW:

- OGA intervention is required for 67 percent of all import goods declarations (GDs) and 12 percent of all exports, however, this increases to 100% if State Bank's related Import and Export Forms are taken into account.
- In FY 2016-17 documentary and physical interventions were required in 27 and 47 percent in all export and import GDs respectively by Customs, however, in some of the cases like export cargo through AFUs are inspected 100% by ANF, without any risk management and joint inspection mechanism.
- The World Bank Ease of Doing Business Report, 2018, finds that the cost per TEU border and documentary compliance is \$ 726 for imports, and \$ 474 for exports.
- Similarly, import transactions require on average 263 hours to complete and export transactions 130 hours is a major hurdle to integrate into global value chains and attract FDIs and demonstrates the severe inefficiency of trade clearance.
- Reducing import transactions costs and time to align with regional averages (\$507 and 123 hours) could potentially save \$ 350 million per year and approximately 140 hours per transaction.
- Strengthening efficient trade clearance by reducing export transactions costs and time to align with regional averages (\$ 377 and 86 hours) could potentially save \$ 80 million per year and approximately 45 hours per transaction.

PSW Program implementation activities have already commenced under the current PMO structure that will ultimately evolve into the public sector company (PSC). Once established, the Steering Committee or the PSW GC, as the case may be, may approve the appointment of its board of directors (BoDs) which in turn will select the management. It is proposed by the PMO that the Chairman of this PSC should be a senior officer from Pakistan Customs, preferably its operational head to ensure cooperation from Customs.

The timelines for operationalizing the PSC can take up to six months, dependent upon adequate funds being secured in time to carry out the activities. It should be noted that without the availability of funds, or delay in procuring funds from GoP, or development partners, this entire plan will be delayed.

The Customs unit in the Federal Board of Revenue under the MoF, acts as a facilitator of trade and efficient trade clearance besides collecting major share of revenue for the Government of Pakistan in the form of duties/taxes levied on the goods traded across the borders. The current Customs operational environment is stable and largely meeting its mandate in terms of service delivery. Complemented by the highly automated nature of the Customs workflow and processing largely as a result of its Customs management solution, WeBOC, it makes sense that Customs should lead the development of the PSW.

A critical success factor of any single window program is its ability to bring the essential government agencies together with a common mandate to embrace facilitated trade processing. To achieve such collaboration, it is necessary to identify all affected stakeholders and understand the environments and capabilities of the various government agencies in order to identify synergies and bottlenecks, and leverage those in the solution design for the PSW and enable efficient trade clearance.

There are only three government agencies that are currently working on some type of automated workflow solution, and the remainder are working on a predominantly manual basis. The PMO has engaged the BPA/R project to undertake a detailed analysis of the OGAs in order to define the re-engineered business process that will form a critical component of the PSW solution design.

For the purposes of cross-border trading, there are many other government agencies/departments as well as trade regulators that are directly involved in the cross-border trade regulatory process. Currently 67% of imports and 22% of exports are subject to OGA LPCO (license, certificate, permit and other) requirements for

clearance purposes. The PMO initially identified six ministries that should be included in the first phase of the PSW design and execution, due to the immediate positive impact in terms of the volume of LPCOs processed and the anticipated reduction in both the cost and time in relation to Pakistan's cross-border trade.<sup>26</sup> Customs and the PMO have expanded on the initial six ministries and increased the number to 20 with some provincial governments included.

Prior to Customs being designated the lead agency there was discussion about whether the PSW would not be better driven under the Ministry of Commerce as trade facilitation is at the core of their mandate. This was not pursued primarily as:

- Customs has the relevant domain and practical experience managing border processes and control and they maintain the IT system that manages the core Customs processes that lead to efficient trade clearance.
- Customs is the most automated of all pertinent border agencies and has had the relevant ICT experience for efficient trade clearance that has a solid starting point via the successful bespoke delivery of the WeBOC solution.
- Customs, through the INTRA initiative (project to integrate OGAs high-level processes for declaration clearances) demonstrated its ability to engage and interface with OGAs for efficient trade clearance and trade facilitation purposes.

At its core, the PSW and its efficient trade clearance program essentially seeks to manage several key dynamics that characterize the current situation:

- Entrenched practices and policies
- Outdated legislation
- Limited automation of processes and lack of supporting IT systems
- Limited understanding of risk management practices and little if any usage of risk management tools or systems
- Primary focus on revenue instead of on trade facilitation

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<sup>26</sup> USAID Pakistan Regional Integration Activity (PREIA) National Single Window Implementation Stakeholder Identification and Priority Analysis. 2019.

It is anticipated that there will be some resistance from other institutions (OGAs at all levels) throughout the lifecycle of the PSW program. A fundamental element of the functioning of any single window is the cohesive and co-operative relationships between stakeholders, their systems and data and processes through which efficient trade clearance can occur. This cooperation will be based on the appreciation and understanding of a common mandate and goal aligning the various stakeholders. To achieve this, an understanding is required of the principles and framework for a single window solution so that a clear vision, mission and objectives (strategic statements) for the PSW can be defined which enables efficient trade clearance. Without this, stakeholders may find themselves questioning their role in the PSW and what they are getting out of it.

#### **4. Conclusion**

An understanding of institutions and how these institutions function can highlight the essential interplay and relationship between and amongst different institutions in a market involved in commerce and trade and the formal and informal systems operating within them. The informal institutional norms and rules that individual members of societies and communities operate with are entrenched and rooted in a specific society's behaviors. That is why transformations that are to be brought about within formal institutions, even if it means greater procedural efficiency, are often so difficult to realize.

Through the implementation of national single windows, customs departments in many parts of the world are combatting problems of corruption and inefficiencies that are often embedded within their systems. The purpose of these single windows is to improve efficiency, reduce transactional costs and strengthen commitments for ease of doing business in the arena of trade and commerce.

Pakistan is a signatory to the WTO's Trade Facilitation Agreement (2014), and Pakistan has progressed in the establishment of a 'National Single Window' called the Pakistan Single Window (PSW). One of the primary goals of this new system is the establishment of more efficient customs clearance processes.

There are several challenges that relate not only to the technicalities of the implementation of PSW but also relate to governance, legal, and political aspects. Therefore, effective implementation of the overall Program requires effective governance mechanisms to ensure that the desired sub-projects meet a set standard and enables efficient trade clearance and facilitation. The effective governance mechanisms

must also make sure that these sub-projects get completed on time, as well as ensuring that the total cost of the projects remains within the allotted budget.

The PSW will impact directly on four key dimensions, legislation; business processes; performance measures; and mindsets, which are managed distinctly as part of an efficient, trade clearance work stream. The Pakistan Single Window can lead to efficient customs clearing processes.

## **5. Recommendations**

### **Legal and Governance Framework**

It is recommended that the PSW ACT be passed in order to create a provision for the establishment of a governing body (Governing Council) of PSW. As part of the implementation process, a secretariat to the Governing Council (GC) is proposed to be established, and a secretary appointed in order to assist in the secretariat's functions. Another important step in the formation of the hybrid operating structure for the lead agency (Customs) is the appointment of a non-statutory stakeholder advisory committee (SAC), which is envisioned to provide advice and guidance to the PSW GC (and operating entity as required) to ensure innovation and continuous improvement. Secretariat must be charged with the responsibility to ensure adequate use of resources, approve project scope, monitor achievement, and 'sign off' on the outcomes and products of the PSW sub-projects.

### **Human Resource Management**

A very important factor in ensuring the success of PSW is the requirement and availability of human resources (HR). HR is a requirement of many departments, namely (a) the PMO, (b) Secretariat staff for the GC, (c) the In-House Project Development Team and (d) the Staffing for the Operating Entity (PSC). HR capacity should be increased as per demand in a phased manner. To support this requirement, it is proposed an implementation procurement consultant will provide head hunting and recruiting services for all HR related activities like drafting job descriptions, evaluating CVs, providing recommendations to BoDs, and PSC management etc.

A detailed human resource forecast, which provides a detailed breakdown of the number of professionals that need to be hired each year and their respective departments is already being prepared by PSW task force. The PSW software application development is to be an in-house activity, while a possibility of outsourcing

for bespoke customization of sub-components does exist. A complete list of the professionals that are expected to be employed is prepared by the PSW Human Resources for Software Development department. A chief operating officer under the chief executive officer, must lead the entire operations team in order to supervise its day-to-day-operations.

## **Technical and Physical Structure**

Physical infrastructure must include all required equipment, the main office, regional office, infrastructure for OGA automation, data centre and disaster risk centre, while the technical infrastructure would comprise of ICT hardware, communication lines, and the core modules of the PSW application software. Procurement of all physical and technical infrastructure should be phased in a sequence that ensures that the pre-requisites are in place prior to software development activities with the overarching goal of efficient trade clearance facilitation.

## **Change Management System**

At its core, the PSW – and its change management system – must essentially seek to manage three key dynamics that currently characterize the situation: limited automation of processes; limited use of risk management tools; and a focus on revenue instead of on efficient trade clearance and trade facilitation.

Change is painful, and often in organisational dynamics change is only affected when stakeholders appreciate that staying where they are, and operating using the current paradigms, will be even more painful than changing. This requires the development of what is sometimes called a “burning platform” – crafting key messages that explain succinctly why change is necessary, and what would happen if nothing changed.

In Pakistan there are three key drivers of this burning platform, which should underpin all messaging relating to the introduction of the PSW:

- Pakistan’s obligations under the WTO’s Trade Facilitation Agreement, under which government has to introduce PSW;
- Pakistan’s poor export performance, which in large part is due to onerous procedures and high compliance/enforcement cost for trade and regulators, which not only hampers its competitiveness internationally, but undoubtedly curtails its potential revenue collections;

- Suboptimal administrative performance, inefficient trade clearance driven by highly manual processes and limited use of risk management tools, that make it difficult for government to focus on more value-added work, and target higher-risk consignments and traders.

The change management process is critical to the success of PSW and must ensure the process of changes in workflow, work procedures and work habits are managed and enabled for both internal and external users and ensure efficient trade facilitation and clearance. (In order to execute such a process, a change management plan has been identified by the PMO team, detailing the list of stakeholders affected as well as areas of concern and steps to address these concerns). The proposed change management plan focuses on 2 key aspects, that of communication and training with the main objective of identifying the uninformed, the resistant and the hesitant so they can be guided through the significant change process expected as a result of the PSW. The communication plan defines the delivery mechanisms for messaging and caters for both in-house or outsourced options and identifies the delivery methods. Training is proposed in terms of the training features, the methodology and the types of training required. A monitoring and evaluation framework is proposed (part of the wider program monitoring and evaluation framework) to ensure change management objectives are met and result in efficient trade clearance and facilitation.

The change Management system should be divided into two categories - Communication Strategy and Training & Capacity Building:

- It is proposed that users' buy-in briefing and training sessions be conducted to ensure that they fully understand how to use the system.
- Creating awareness and educating affected parties will help minimise any uncertainties, which will in turn minimise resistance and ensure a smooth transition to the PSW.
- The change management plan must identify the ways in which the change management message will be conveyed to the concerned parties (e.g. through road shows, seminars, workshops, exposure visits and marketing events).
- The handling of change requests that may be received throughout the lifecycle of the development and implementation of the program must also be included in the change management system.

## **Monitoring**

A monitoring framework must be set up to oversee the process of rolling out of the Pakistan Single Window and its successes for trade facilitation and efficient trade clearance, and eventually increase in trade and commerce and economic growth overall in Pakistan. The ultimate objective of this framework should be to ensure that the various performance indicators of the Program are tracked and monitored through baseline studies, mid-term reviews and end-line studies. Key outcome indicators may include percentage of trade activities under the PSW, number of OGAs integrated with PSW, improved coordination, harmonized data, greater transparency, increased trader compliance, efficient trade clearance etc. The intended impact from these outcomes may include aspects related to global connectivity, cost of trade documentation, reduction in delays in turnaround time for trade documentation, processing efficiencies & streamlined process flow, increase in foreign direct investment as a result of operational efficiency, efficient trade processes & transparency etc.

The monitoring framework must also determine the scope of the institutional transformation in line with following considerations:

- Did Customs' processes improve with the implementation of Pakistan Single Window?
- Did the improved Customs' processes impact overall business and users?
- What's the impact of improved customs processes on functional or technical requirements?
- Did trade processes become more efficient now?
- How critical is the change?

The scope of institutional transformation must be determined by incorporating the change. Based on the criticality, a response will need to be formulated. This typically means identifying the impact of the change on the technical design and project schedule, putting together a high-level implementation plan, and determining the level of effort to make the change.

In this manner efficient trade clearance is expected to be a result of improved Customs' processes with the implementation of Pakistan Single Window (PSW).

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