A Study on Electronic Customs and Its Role in Facilitating Customs Process in Afghanistan

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Abstract: - **Electronic customs enforcement has many benefits that can hardly be ignored. At the same time, the implementation of this system and the complete reliance on an automated system through which all customs operations are carried out electronically. Electronic customs require reliable telecommunications platforms such as high-speed Internet. Failure to access high-speed Internet lines or any technical problems within the telecommunication infrastructure associated with the electronic customs system will disrupt users' communication with the system and the electronic customs purposes will not be achieved as expected. The present study examined the need of electronic custom system to ensure that the country's customs network has at least the telecommunications infrastructure needed to provide and use electronic services before the system is implemented. Another important area observed in the study is the need for maintaining the security of the electronic customs system. This research is a descriptive and applied research. The descriptive part consists of library data and also the applied part contains the data collected by a questionnaire through Likert scale. The study concluded that e-Customs has had a negative impact on variables such as corruption, bureaucracy, waste time and inconsistency, and on variables such as export promotion, transparency, and e-government. The species have had a positive impact.**

Keywords: Customs, Electronic Customs, Traditional Customs, ASYCUDA , Afghanistan.

Introduction

E-Customs means the administration of all customs affairs using electronic communications, such as the issuance of clearance documents, record keeping and scheduling based on customs data in accordance with law and regulations as soon as possible. Due to the high volume of trade and the increasing speed of trade, the customs also have to change, as customs officials expect to have the same speed of clearance in the customs system as fast as they buy and carry their property. In addition, with the advent of e-commerce, today the business community expects customs procedures to be transparent and predictable, and to clear goods or goods quickly. On the other hand, the government expects to collect revenue and effectively enforce export and import laws and regulations.

To meet these expectations, many Customs Offices are reviewing and e-commerce to support their operations. The electronification of the customs leads to the electronic delivery of orders, which makes the clearance procedures shorter. The time for issuing certificates, licenses and clearances is dramatically reduced, and rapid clearance of goods leads to rapid commercial competition in the market. It also provides greater transparency in customs activities, which in turn helps to identify illegal cargo or suspected freight forwarders. According to Afghan Customs, before

Afghanistan joined the WTO, it was a complementary to traditional customs, collecting revenue or customs revenue sporadically in the same province where the customs existed through the Governor. The customs revenue of the country would not be transferred to the central bank.

There was a lot of paperwork in the customs offices, there was little oversight of import and export prices of goods based on the invoice profile through the chambers of commerce of the Afghan Ministry of Industry and Commerce, and all the revenue coming from people's coastal customs resources. Irresponsible, the officers and customs officers whose hands were wrapped in corruption were pity. Afghanistan is slowly becoming a systemic (technology) customs service when it joins the WTO as a watchdog, and it has been for over a decade now that the revenue from the country's customs resources has been electronically transferred to the center of Afghanistan today. With the ASYCUDA system, which has a high degree of accuracy and transparency in the system of product collection and customs clearance, it has been able to cut off the hands of corrupt individuals and today we are witnessing electronic and relative customs in Afghanistan if High level person Ministry Finance due in the near future can be better than to be an outstanding position in the region. Obviously, the mere Electronification of the traditional customs office will not

work, but the traditional and manual customs administration need to be revised to a simpler and more correct model, and then the model will be managed electronically.

Customs means electricizing the problems of the traditional customs office and practically will not lead to the expected performance.

REVIEW OF LITERATURE

The Concept of E-Government

Electronic government refers to the use of information technology to realize the policies of the administrative system. To implement these policies, the government uses information technology to move information between people, organizations, markets and other government bodies. E-government may be used by the legislature, the judiciary or the executive to improve domestic productivity, provide public services, or provide people-oriented government processes (Babaei, 2005, p. 23).

Some consider e-government to be the equivalent of e-business in a country that uses a single infrastructure. E-government is the reorganization of citizen services with the help of information technology. In other words, e-government is the application of information and communication technology to enhance efficiency, effectiveness, transparency of information exchanges and interactions between governments and within the government. In another definition, e-government is a form of e-commerce that is used by the public sector to refer to information services or exchanges internally or externally (Pahlavani, 2006, p. 113).

The fundamentals of e-government have been variously stated and from one point of view three general aspects can be considered:

- Government to Government (G2G)
- (Government to business) G2B
- (Government to citizen) G2C
- (Government to employee) G2E

Government to Supplier and Government to Employee are other aspects that can be considered in relation to the above sections. In general, although G2G forms the backbone of e-government, and in other words, plays the role of back office, due to the importance of customer-centric services, G2B and G2C both play the role of front office. Play a greater role in implementation. (Mohammadi, 2005, p. 33).

Electronic Customs

E-Customs is the use of e-business in customs offices to meet their administrative and service needs, as well as to better meet the needs of stakeholders involved in international trade and transport, and to increase commercial competitiveness through faster clearance of goods. Increase in income, security and protection of borders (Sadeghi, 2004, p. 22-29).

Customs is an organization that, in carrying out its current duties, must consider two objectives in parallel. First, providing international trade facilities, and second, enforcing laws and regulations. Achieving these two goals simultaneously and in balance is one of the major challenges for customs. The use of information technology will assist the Customs in achieving the above goals. Information technology can dramatically transform customs and customs services, effectively removing many of the past constraints and replacing traditional practices in the way of business development. Electronic Customs includes new technologies, especially information technology in customs formalities and cargoes. The implementation of electronic customs requires the provision of software, system and human infrastructures.

As the use of the world-wide-web electronic technologies provides both opportunities to enter the e-commerce field and facilitates the realization of e-government, therefore, with the increasing growth of technology and the need to use new technologies such as RFID in presenting Services and in line with the implementation of E-Customs solutions for controlling and speeding up customs procedures and providing them with more effective communication with designated and neighboring organizations and companies that can serve as fully operational solutions to accelerate and facilitate customs clearance And it will boost exports and imports, and on the other hand lead to increased staff efficiency and a level of administrative health. The effective use of such technologies depends on the use of these technologies as the most effective tool that can harness potential talent and achieve the goals set in the shortest possible way. Work closely with global trade and adherence to international law and order to protect the community and collect revenue and customs controls; and to facilitate customs formalities and increase customer satisfaction and e-government realization.

The Benefits and Benefits of Using Electronic Customs in Customs Affairs

E-Customs is one of the most important pillars of e-commerce. A distinctive feature of e-commerce is the opportunity for cross-border trade. In the area of some goods and services, the Internet effectively eliminates customs clearance procedures in international commercial transactions by making electronic order delivery possible. The benefits of customs administration e-business to the national economy include increased business competition through faster clearance of goods, increased income and security and border protection. The benefits of customs office e-business to customs offices themselves include simple and efficient

customs operations, better integration and effectiveness of services through the automation of day-to-day processes and enabling more centralized enforcement of rules and scrutiny (Qourchian, 2006). .

Customs duties electronic

1. Ensure the correctness and payment of customs duties and taxes on exports and imports.
2. Control and evaluation of import and export goods and products.

Using a website can bring countless benefits. For example, a useful and valuable customs clearance process can be designed in a way that minimizes costs and enhances customer satisfaction. The major issues in e-customs, and criminal attacks on information systems are occurring on a daily basis.

Customs electronification results in electronic delivery of orders, which makes shipment clearance shorter. Reduces the time of issuance of licenses, permits and clearances, and rapid clearance of goods leads to rapid market competition. It also enhances transparency in customs activities, which in turn identifies illegal or freight forwarders. Suspicious quotations help effectively (Sadeghi, 2004, p. 22-42).

Electronic Customs and its Role in Facilitating the Customs Process

The challenges facing the Customs Administration have led to the continuous change of the customs management system in different countries of the world, and the Director General of the Customs Organization of the world is facing wide challenges. The tendency towards globalization; the rise of customer-centric technology changes; the shortening of product life; the changing nature of goods; the regionalization and so on and diversity of competition demands a new form of leadership.

Exports to countries are part of international trade. In fact, one of the ways to increase foreign exchange and consequently economic development is the export of goods and services. Undoubtedly, expanding and expanding exports in today's world, with every country trying to gain more market share, is not an easy task, and countries have increasingly realized that having a country's market share, It is not only limited to the material and economic interests of that country, but also to the interpretation of cultural and political presence. The sensitivity and importance of exporting goods and services to countries has led them to identify the tools and factors affecting them and to strive for export development (Elahi, 2007, p. 86).

ASYCUDA system (The Automated System for Customs Data)

In fact, the trading system needs to function as an open and connected system in order to be able to access markets and strengthen the trading power and to have variables that cover the above-mentioned issues. Undoubtedly, one of the subsystems of any country's trading system is customs. Accelerating the solution of barriers that can increase the speed, facilities and convenience of business behavior in this subsystem will increase the capability and speed up the correct business behaviors. Developments in human history show that in the course of its evolution, humanity has made enormous savings in its rarest source, time. In this situation, time has become linear and has become a superficial phenomenon, with the evolution of the customs system the invention of the ASYCUDA software model Ancad, which has been implemented or is being implemented in more than 5 countries. They are getting off.

ASYCUDA is a computerized system of customs clearance and surveying that was proposed by Denkad for countries in the world, especially developing countries such as Afghanistan and others. It is a set of computer programs that cover customs operations (import, export, transit, etc.). It also includes declarations, product calculations, transit and suspension of customs duties, while also producing business information for analyzing economic issues. The ASYCUDA system has the capability to comply with the law, tariff, fertilizer and customs specifications of each country and the information collected can be exchanged and transmitted between government agencies, traders and countries. The most important advantage of the ASYCUDA system is that it complies with all the standards and standards of the World Customs Organization, the WTO and the United Nations.

The main objective of the Global Assistance Program is to facilitate trade, strengthen the operational capacity of customs offices to carry out their financial and control missions through the implementation of modern and reliable systems.

Covering all stages of export and import, including pre-entry declarations, various controls, registration and evaluation of declarations, calculations and comparisons of information with countries' tariff and currency controls, are features of this system.

On the other hand, customs accounting and maintenance of credit accounts, selecting the route of exit based on the information in the system (green, yellow, blue and red) and controlling the value of the property declared by the system. On the other hand, the possibility of paying salaries, tolls and taxes through the electronic banking system and the possibility of automatic conversion of declared prices and calculation of customs duties and fees, which makes it faster

to exit the property and obtain more revenue for the customs are other important advantages of this system. Typically software life is predicted to be 2-5 years, and as technology changes, software needs to be revised and rewritten. This is an ongoing process and the ASYCUDA system has been unaffected by these changes over the past few years. Currently the latest version of ASYCUDA World has been updated with new technologies and architectures.

Some critics also argue that ASYCUDA software cannot control figures and numbers of documents, such as purchase documents, with what is stated in the statement. The system is currently installed in more than 5 locations around the world, covering all countries, and 5% of all business is affected by the ASYCUDA system. Increasing the availability of statistics is now largely dependent on financial analysis. In Macedonia, the former Yugoslav Republic of Romania and in Romania, the ASYCUDA system has been institutionalized, so an integrated national computer network and cargo control via the open module has been introduced. Countries using this method include Samoa, Afghanistan, Abani, Bosnia and Herzegovina, Georgia, Kosovo, Lithuania, Mongolia, Maldives, Bangladesh, Colombia, Vietnam, Iran, Yemen, Jordan, Lebanon, Palestine, Syria, Bolivia, El Salvador, Bolivia, El Salvador. , Venezuela, etc.

Significance of Study

Customs is an indispensable institution for the country to provide income, facilitate trade and protect the community. It manages international cargo and passenger transportation affairs. Governments need efficient and effective customs organization to implement their fiscal, economic and social policies and policies appropriately. Imports of goods and commodities are also important indicators of the country's economic performance, which are of particular importance and customs as the economic boundary of the country governing government policies and regulating the import of goods for health, cultural and security purposes. The enormous burdens of self-care have been trying to reduce clearance times and improve service quality and increase customer satisfaction throughout the year.\

RESEARCH METHODOLGY

Research Methods

This is a descriptive-applied research that describes the topics in the first and second sections, and in the third and fourth sections, the analysis of first-hand figures is analyzed and applied in the fourth and fifth sections.

In this research library sources, internet resources and in some journals are used as second digits which are incorporated in the second section and the first digits are used as questionnaires.

Information is mostly collected in the form of first-hand and second-hand figures, which are obtained through library, internet, magazines and other information sources and first-hand figures through questionnaires, surveys, interviews, and observations. Prepared.

Method of collecting current information: Second-hand information of this research was provided by library figures; web pages and first figures of this research were prepared by questionnaire and interview.

Questionnaire is one of the new means of gathering information that is more important than observation and interview in the reliability sections, because the research is done on one of the most important institutions of Afghanistan and its staff is very involved in their work. They are more accurate and reliable, so this research is a valid and reliable one.

The population of the study is called Population Survey, which is discussed in the statistical population of the entire population of the area under study, which is a survey of one of the most important institutions in the country where Afghan Customs is a competent authority in the sector. It is a commercial and customs affairs research that can produce a reliable result and its statistical population reaches around 300 people.

Since the study of the entire statistical population is a very difficult task, one can sample from a statistical population of 300 sample questionnaires and interviews in the above study to select the statistical sample. Morgan table method was used but the sampling method was selected randomly because of equal chance for all members of society to be selected. In the above sampling method, the statistical population is 113 people and its validity is 95per cent and the error rate is 7per cent After calculating the sample number, it reached 113 people.

Questionnaires were prepared by Likert method and the results were analyzed by SPSS software.

A. Objective of the study:

Examining the role of e-Customs in facilitating the customs process in Afghanistan.

B. Sub Objectives:

1. Understanding the role of the electronic system (e-government) in the development of a country.
2. Understanding the effectiveness of e-customs for the Afghan economy.
3. Understand the role of e-customs in the collection and enhancement of transparent government revenue in Afghanistan.

Research Questions
A. Main Question:

What is the role of e-Customs in facilitating the customs process in Afghanistan?

B. Subsidiary Questions:

What role can the electronic system (e-government) play in the development of a country?

To what extent can electronic customs work for the Afghan economy?

To what extent does the electronic customs have a better role in collecting customs revenue?

Hypotheses

E-Customs promotes export and import.

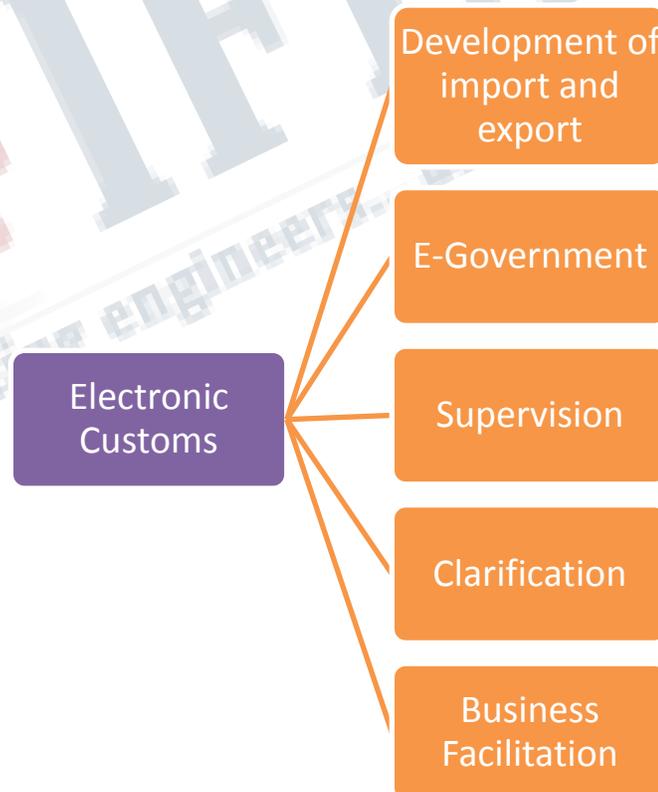E-Customs has an impact on the Afghan economy.

E-Customs has a positive role in the growth of e-commerce.

E-customs have a positive effect on traditional customs.

E-Customs has a positive role in collecting product and customs taxes in Afghanistan.

ANALYSIS AND INTERPRETATION
Figure 1: Analytical Model

Findings of the Research Hypothesis

The researcher obtained results that were distributed to the participants using a questionnaire and the results were analyzed using Softwires SPSS. It has been deduced and its results annexed.

I.   Demographical Findings
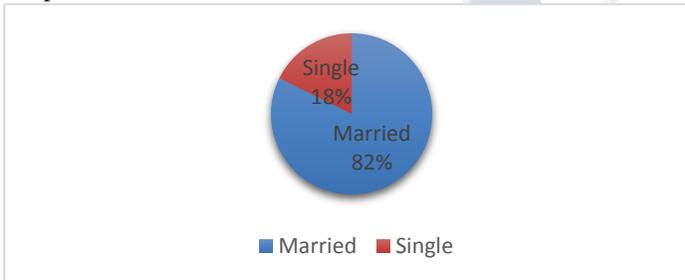
Figure 1: Gender wise Classification Respondents
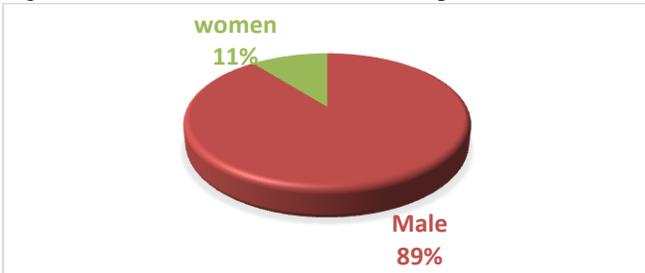
Figure No. 1 States that out of the total respondents 89 per cent are male and 11 per cent are female respondents.

Figure 2: Marital Status wise Classification of Respondents

According to the above figure No. 2, 82 Per cent reported to have their status as Married out of the total 113 Respondents.

Figure 3: Classification of Respondents on the basis of Educational Qualification
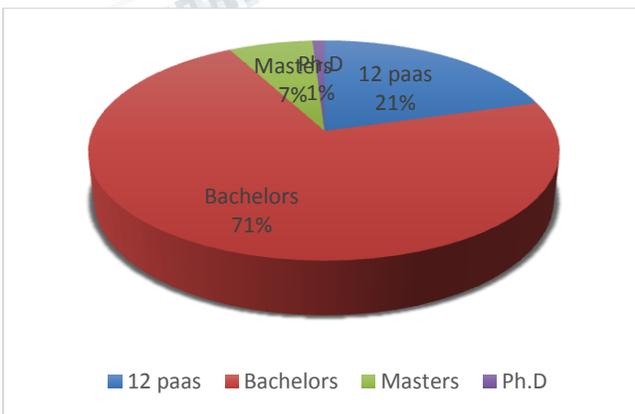

According to the above Figure no. 3, 21 per cent Respondents are Graduated from High school, , 71 per cent reported their education up to Bachelor degree, 7 per cent Respondents stated their Master Degree and above.

II.   Hypothesis Findings

What extent has the e-Customs been able to facilitate customs clearance?

Description: The Figure below describes the relationship between electronic customs and customs affairs.
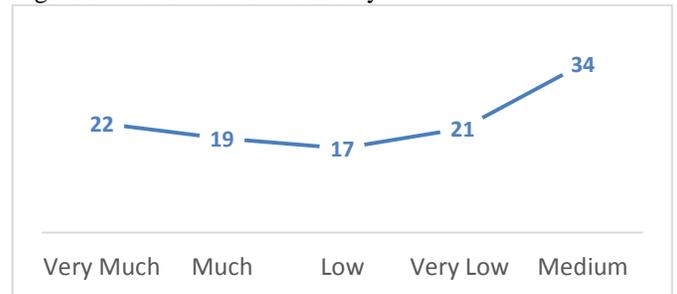
Figure 4: Facilitate customs clearance
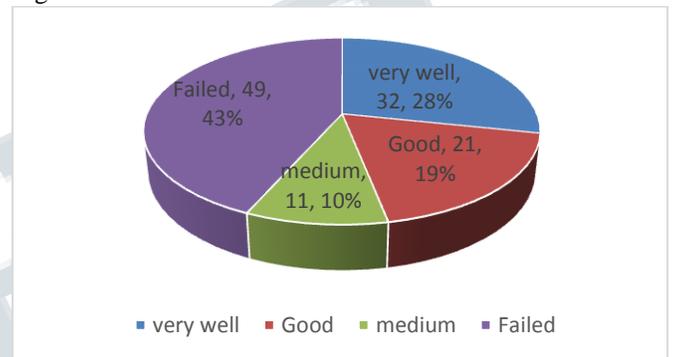
E-Customs has had a significant impact on customs, with 11% choosing medium, 28 very well, 21,19% good and 43% failed.

What extent are you satisfied with the Customs Modernization Academy with a sustainable program for staff?

Figure 5: Modernization Academy

Employees' satisfaction with the modernization academy was moderate and very High, with 28 Respondent of them very low, 21 Respondent is low, 38 medium, 28very Much and 15 Respondent of them are chosen Much.

How effective can the e-customs system be in Afghanistan?

The figure below describes the deployment of the electronic customs system and its effectiveness To a large extent, the electronic customs system can be effective in Afghanistan, with 34 of employees choosing a medium option22 of them a very Mach option, 19 of them choosing a Mach option, 21 of them choosing very low and 17 of them choosing low option.
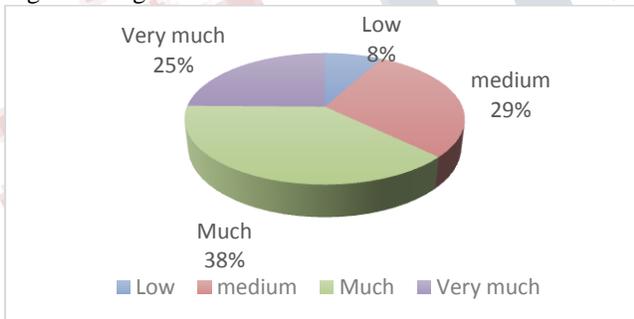
Figure 6: Deployment of the Electronic Customs System
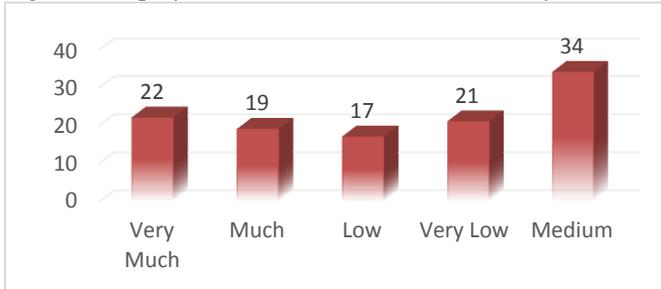
What extent will the e-government play a role in facilitating customs in Afghanistan?

The figure below describes the role of e-government in facilitating customs affairs.

Figure 7: E-government Role

E-government can also greatly enhance e-commerce, with 8 per cent of respondents choosing low, 29 per cent Medium, 38per cent much and 25per cent remaining very high.

How effective is the matching of commodity prices with the tariff code in the ASYCUDA system?

Description: The Figure below describes the effectiveness of the ASYCUDA system and price coordination.

Figure 8: Matching of Commodity Prices
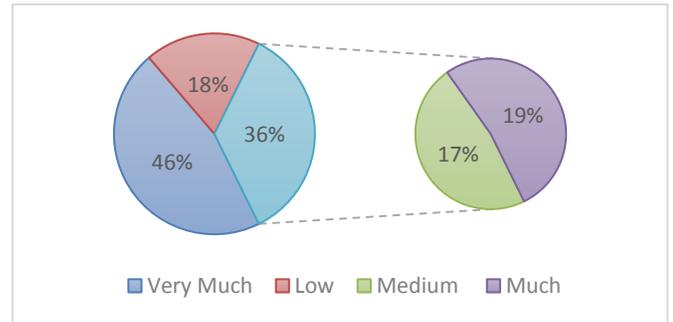
Adapting the fertilizer system tariffs to the ASYCUDA system is extremely effective, as 18 per cent of respondents chose the low option, 17per cent the Medium option, 46 per cent the Very Much option and 19 per cent the much option.

What extent has the implementation of the ASYCUDA system in product and frontier customs had a positive effect?

Description: The Figure below describes the adaptation of the ASYCUDA system to product and border customs.

Figure 9: Implementation of the ASYCUDA system
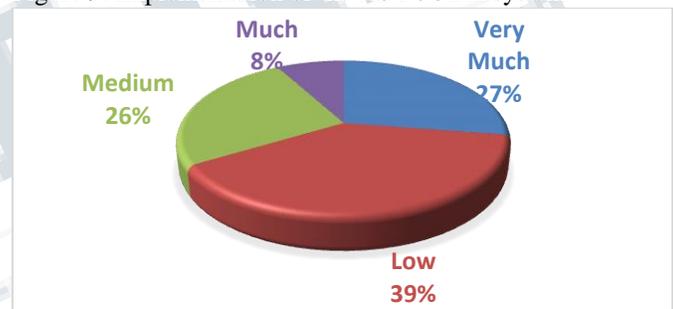
The implementation of the ASYCUDA system is extremely effective in border and outbound customs, with respondents choosing 26 per cent as Medium, 8 per cent as Much, 27 per cent as very high. And 39 per cent of them low.

In your opinion, to what extent is corruption prevented by the existence of new procedures (ASYCUDA system, customs equipment, customs modernization, etc.)?

Description: The following figure describes the new procedures (ASYCUDA system) and the prevention of corruption.

Figure 10: Corruption Prevented by the Existence of New Procedures (ASYCUDA System
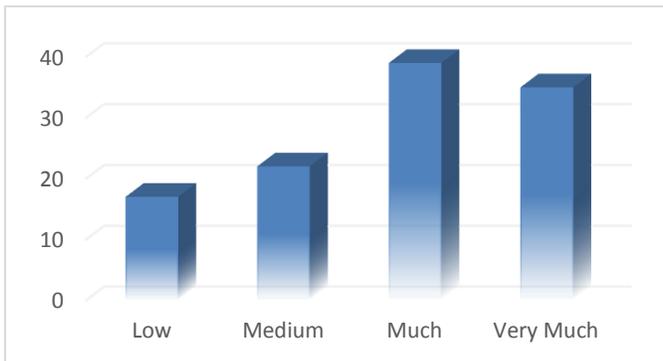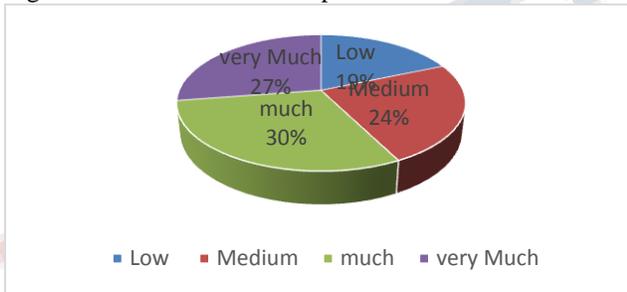
Too much of this type of system can prevent corruption if the research results show that good performance is being made.

What extent has the existence of corruption caused dissatisfaction?

The figure below describes the existence of corruption and its relation to dissatisfaction with the public.

Figure 11: Existence of Corruption Caused Dissatisfaction

Corruption is one of the most challenging pillars of the customs department, which indicates that its existence has caused a great deal of dissatisfaction with the survey, as the results indicate that 19 per cent low, 24 per cent Medium, 27 per cent high and 30 per cent of them choosing much options.

What extent has the mismatch of the system in border and product customs caused discontent among the businessmen of the country?

System mismatches have been described in border customs and businessmen's dissatisfaction.

Figure 12: Mismatch of the System in Border and Product Customs Caused Discontent
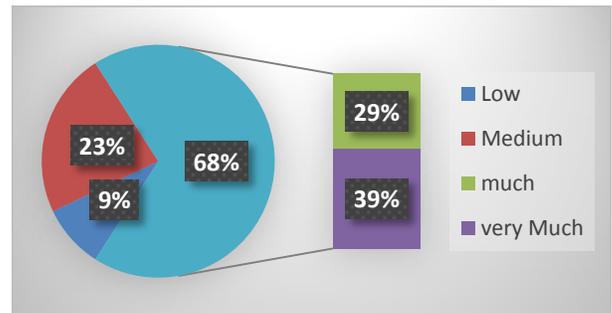
Too much and too much mismatching this type of system has made businessmen dissatisfied with the results of the survey as well as the results of the survey suggesting that respondents were 68per cent very low, 23 per cent Medium, 29percent Much option. And 39 per cent chose very Much.

What extent does the modernization of customs (e-customization) satisfy and interest its employees?

Description: The figure below describes the modernization of customs and staff satisfaction.

Figure 13: Modernization of Customs and staff satisfaction
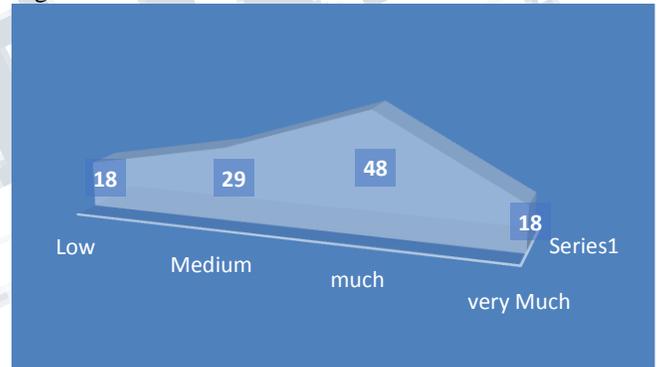
To a great extent, modernization has played a role in e-Customs, with respondents choosing 18 per cent low, 29 per cent medium, 48 per cent high and 18 per cent very high.

What extent does government support for the e-government phenomenon accelerate the e-customs phenomenon?

The figure below describes government support and accelerating e-customs.

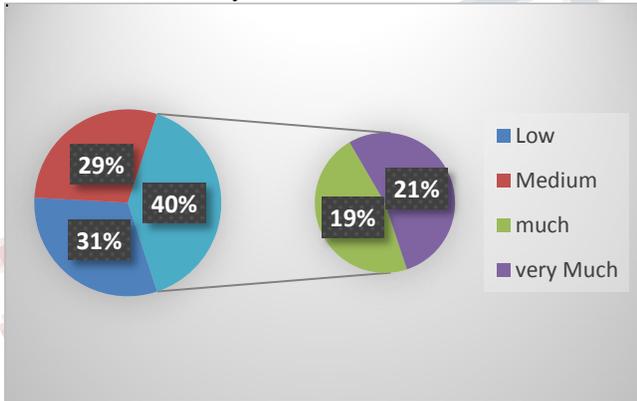Figure 14: government support and accelerating e-customs
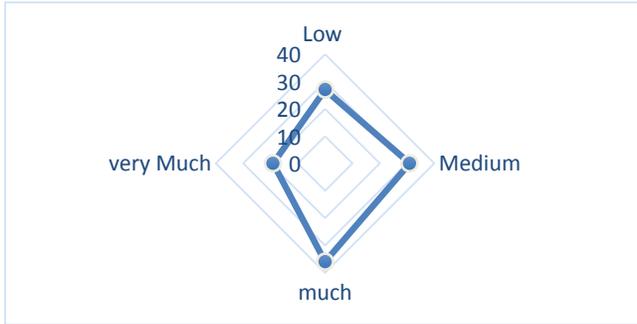
Government support is accelerating this process enormously and heavily, with 27 people choosing low option, 31 people choosing Medium option and 36 people choosing very much option.

What extent has the government been successful in implementing the electronic customs system?

The following figure discusses the success of the implementation of the electronic customs system.

Figure 15: government been successful in implementing the electronic customs system

The success of the implementation of the electronic customs system with respondents choosing 31per cent low, 29 per cent Medium, 19 per cent Much and 21 per cent of the Respondents choosing very much option.

III.   Inferential Research Findings

The results of this research have been analyzed by regression method, in which other phenomena are designed with the fourth question (success of electronic customs) which is dependent on change.

A.   The result of the regression model

Description: In the table above, the result of the regression model is deduced.

Table 1: The result of the regression model

Model Summary			
Model	R	R Square	Adjusted R Square
1	.728[a]	.529	.225

This table summarizes the regression formulas, which are here priced at 0.728, and the research correlates significantly with each other.

B.   Coefficients

Description: The table below discusses the coefficient results, the most important of which is the standard coefficient showing the correlation between the variables.

Table 2: Coefficients

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.947	1.963		1.501	*0.00*
	fifth question	-.027	.189	-.041	-.142	*0.00*
	sixth question	-.019	.261	-.018	-.072	*0.00*
	seventh question	.037	.200	.046	.185	*0.00*
	eight question	.048	.195	.059	.248	*0.00*
	ninth question	-.134	.233	-.129	-.574	*0.00*
	Tenth question	.261	.264	.298	.992	*0.00*
	Eleventh question	.029	.242	.033	.122	*0.00*
	Twelfth question	-.350	.185	-.452	-1.894	*0.00*
	Thirteenth question	.355	.270	.398	1.311	*0.00*
	Fourteenth question	-.040	.184	-.042	-.216	*0.00*

Fifteenth question	.138	.308	.158	.448	*0.00*

a. Dependent Variable: fourth question

In this table, the important option is the standard coefficient, where prices higher than 0 are meaningful, and options lower than zero are meaningless, and the result of the research is estimated.

FINDINGS OF THE STUDY

Table 3: Research Hypotheses
Variables
Electronic Customs & Export & Import Development
Electronic Customs and Transparency
Electronic Customs and Trade Facilitation
E-Customs and E-Government
Customs clearance and surveillance

A. The first hypothesis

E-Customs promotes export and import (H0 hypothesis rejected, H1 hypothesis accepted)

This hypothesis is accepted because the price is R = 0.371 which implies that correlation or regression is significant.

B. Second hypothesis:

The e-Customs will make the activities of export and import more transparent. (H0 hypothesis rejected, H1 hypothesis accepted)

This hypothesis is also accepted because the price is R = 0.257 and thus implies that the correlation is significant.

C. Third hypothesis:

E-Customs has a graceful role in facilitating the country's business. (H0 hypothesis rejected, H1 hypothesis accepted)

This hypothesis is rejected because the price is R = -0.07 and therefore the futures hypothesis is rejected and the reason is that research suggests that business needs more than facilitation in customs, marketing, pricing, etc. The customs are not involved and the customs cannot alone transform the business as a fixed entity.

D. The fourth hypothesis

The relationship between e-customs and e-government is a significant one. (H0 hypothesis rejected, H1 hypothesis accepted).

This hypothesis is also accepted because the price is R = 0.162 implying a significant relationship between e-customs and e-government.

E. Fifth hypothesis:

The link between electronic customs and customs supervision is the exact answer for national businessmen and departments. (H0 hypothesis rejected, H1 hypothesis accepted).

This hypothesis is also accepted because the price is R = 149 and indicates the significance of this hypothesis.

CONCLUSION AND SUGGESTIONS

Conclusion

If each research has results and in this research the author has obtained results that he mentioned in the form of conclusions. A good conclusion has issues such as motivation and problem solving, strategies and methods, results and achievements, as well as conclusions (Hafez Nia, 2004: 34-38). Statistics

The most important part of the research is its conclusion, as this Paper is a compact section of the author's work, and in a concise way the reader can get to the conclusion of the entire research.

This paper discusses the findings of the research, which summarizes the research findings in terms of their specificity as well as the research participants. In the next Paragraph of this section, we discuss the final conclusions in which we analyzed the research questions and continue to add hypotheses to the research innovations section.

Since each research has results and this research has a managerial aspect, in this research, using the results obtained, the author has made suggestions for managers that can be useful for them and will also provide suggestions for future researchers in the next section. It is intended because this research has provided the current author with experiences that can be useful to the future researcher and prevent time wastage.

The researcher has encountered obstacles and limitations that are also considered necessary, as the research is conducted in a country that is culturally, economically, socially, etc. difficult to research. The current has an attachment to this Research paper.

The purpose of this study is to establish electronic customs and corruption rates, as well as other benefits, which is one of the most important issues in Afghanistan and has also been investigated by the Customs Administration, which is one of the key organs of Afghanistan. In this study, the role of electronic customs in the creation and delivery of customs services in Afghanistan has been analyzed and evaluated.

The survey was conducted on 113 people, including 93.9 percent of men and 3.0 percent of women, 96.9 percent of whom were married and 3.1 percent of single men, with 15.2 percent having 12 passes, 27.3 percent. Bachelors, 48.5% are masters, and 9.1% have a doctorate degree.

This research has hypotheses that all of these hypotheses have been confirmed in a scientific thesis researched by a scholar who is as follows:

• Electronic Customs promotes exports. Because the system is designed so efficiently, it is one of the integral elements of export, import and trade effectiveness, which

makes the economy of a country positively affected.

• Customs clearance of activities for export and import development, transparency also plays an important role in export and import, and at any cost it can be as effective as export and import can accelerate the relationship between these two variables. Together it is positive and meaningful.

• E-customs have a favorable role in facilitating the country's business affairs, although this is a positive phenomenon, but it has been negatively correlated with respondents, and according to respondents, there are other components that could make the process more meaningful than e-customs. To evolve.

• The relationship between e-Customs and e-government is a close and meaningful one that has improved the process of electronic customization and its effective use.

• The link between E-Customs and Customs oversight is meticulously accountable to national businessmen and offices, which allows for greater oversight and scrutiny of customs affairs.

So, the Results of this study are as follows:

Electronic Customs promotes export

Electronic customs clearing activities for export and import development.

E-Customs plays a pivotal role in facilitating the country's business.

The relationship between e-customs and e-government is a meaningful one.

The relationship between electronic customs and customs supervision is the exact answer for national businessmen and departments.

The first hypothesis is accepted because the price is R = 0.371 which implies that correlation or regression is significant. And in the meantime, the e-Customs is clearing up its activities in export and import development, which is also accepted because the price is R = 0.257 and thus indicates a significant correlation. In the third step, e-customs have a favorable role in facilitating the country's business affairs, which is rejected because the price is R = -0.07, so the future hypothesis is rejected, and the reason is that the business is more than just a part of the research. The customs sector needs ease of marketing, pricing, etc. where the customs are not involved and the customs alone cannot change the business as a fixed modifier and in the fourth step the relationship between e-customs and e-government is a link. It is significant that this hypothesis is also accepted because the price is R=0.162. Dan indicates the relationship between e-customs and e-government. Recently, the relationship between e-customs and customs supervision is the exact answer for national businessmen and departments. This hypothesis is also accepted because the price is R = 149

and implies that the hypothesis is significant.

Suggestions

Suggestions on Corruption and Transparency (Second Hypothesis)

This hypothesis is related to the control of corruption and its relation to public service delivery, where the researcher has some suggestions:

It is suggested that in the field of corruption control, there should be sections in every body that control corruption, such as the help of prosecutors in this area.

It is suggested that programs in the field of corruption control be considered to condemn corruption from an Islamic and ethical point of view, thereby reducing corruption and increasing the supply of services.

Suggestions for facilitating business affairs

It is suggested that facilitation and participation in the departments be considered and that the staff under the programs can share ideas and other related issues that facilitate a part of the business.

Since the relationship between the main and the sub-modes has been meaningless, it is therefore suggested that the customs phenomena be further facilitated to increase their impact on the economic and commercial modes, thereby making the relationship a meaningful one. .

Suggestions in the area of transparency

It is recommended that a transparent feedback system be put in place to enable employees to have good oversight of accountability across the body.

It is recommended to develop a good and efficient training system for employees and to share the results with scientific research so that they can better utilize the accountability principle that can influence administrative transparency over the long term.

Suggestions in the field of communication between government and e-customs

It is recommended that the rule of law managers be considered as one of their essential functions in order to better maintain the impact of e-government.

It is suggested that the managers of the conclusion systems be reinstated so that they can be assured of the rule of law in all organs and strengthen the link between e-government and e-customs.

Suggestions in the field of customs control

It is recommended that senior management supervise the customs rules at all levels and continue to do so.

It is recommended that electronic systems should be used to ensure transparency and performance monitoring.

It is recommended that managers in the organization ensure the effectiveness of their employees.

It is recommended that senior managers employ staff in departments related to their level of talent to ensure that the performance process is implemented.

Suggestions for future Researchers

Since this research has been carried out in a government agency, it is advisable to conduct further research in the service, manufacturing and commercial organizations in order to further generalize the model.

In future research, comparative study of two or more governmental circles may be carried out in order to enable comparative analysis of the two organizations in terms of managers.

This research is the relationship between the (electronic) variables and the supply of services that has been measured only through the variables mentioned above. It is suggested that researchers discuss issues of future dimensions and variables such as learning, teaching and participatory Management, and so on.

Research Limitations:

Low level of awareness of some of the respondents about the questionnaire

Security problems

Lack of relevant Research

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