

A comparative study of the Role of The Single Customs Window System in The Realization of Citizenship Rights in The Maritime Countries of Iran and Malaysia in The Development Of Sea-Based Trade

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Abstract

Background and Theoretical Foundations: Today, with the trend of globalization and the expansion of trade and customs affairs, especially in maritime countries where 90 percent of world trade takes place through the seas, the issue of customs and its impact on economic development has become one of the most important concerns of governments because customs is not only considered from a development perspective, but also directly and indirectly affects citizen rights in various dimensions and is considered a very important criterion for the efficiency or inefficiency of the government. Because this system is one of the best possible approaches in which traders can submit relevant commercial information or their required documents through a portal, so that communication between parties involved in the field of trade can be established electronically through this system and the necessary platform for the realization of citizen rights is provided, most countries in the world have taken steps to create a single window for cross-border trade at customs.

Methods: In this article, using a descriptive-analytical method, the role of the Customs Single Window System in realizing the citizenship rights of maritime countries Iran and Malaysia in the development of maritime trade was examined and analyzed in a comparative study.

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Findings: Establishment of a comprehensive customs system and cross-border trade unit window through the protection of intellectual property, privacy and increasing the communication of interested parties in the export and import process can lead to development.

Conclusion: In the implementation of the trade facilitation agreement and the creation of a single window, it will be possible for economic operators to provide the necessary information in specific forms to a single unit with system automation and receive all permits and legal issues related to their activities from the same point. Therefore, this will be a positive measure to ease things, increase transparency, and reduce systemic corruption. Therefore, studies conducted on the Single Window of Customs in Iran and Malaysia show that Iranian laws in this area emphasize the existence of protective laws, with high enforcement guarantees and in line with international law norms, especially the Malaysian Customs Law Amendment, as a key element. Studies show that paying attention to the changes made in Malaysian laws, creating a regulation or guideline for customs violations and preventing confusion in judicial procedures, trying to create a customs legal framework, providing an appropriate legal explanation of international customs affairs, and creating a specialized working group to implement changes and update laws in Iran based on international customs laws, especially those of Malaysia, are among the main and essential components in Iranian laws.

Key words: customs, comprehensive customs system, window of cross-border trade unit, promotion of citizen's rights, legal system of Iran and Malaysia.

1. Introduction

In today's world, with the expansion of the era of globalization, the boom in trade and its internationalization, many countries have paid attention to customs affairs in order to facilitate trade issues and in this regard have enacted codified, updated laws and regulations with strong enforcement guarantees and in line with international norms. On the one hand, in the era of communications, the idea of isolation and lack of need for countries to communicate with each other seems so strange and far-fetched that the necessity of countries communicating



with each other in various political, economic and cultural fields no longer needs to be proven, and this requires the acceptance of international norms and the formulation and enactment of codified laws. On the other hand, customs, as a tool for implementing the country's foreign trade policy, will move towards economic prosperity when not only all economic, political, cultural and social issues and interests of the country are taken into account when enactment of customs laws and regulations is carried out, but also when implementing regulations, it acts with proper management in such a way that the objectives arising from it are also met. Otherwise, a driving factor will simply become a deterrent factor. In such an environment where the development of non-oil exports is an unquestionable necessity and requires a public effort, Customs can achieve this goal by utilizing the correct and numerous solutions. Among these solutions, we can mention the establishment of a comprehensive customs system and a single window for cross-border trade, which connects operators to the management of the single window and ensures that organizations and company officials access information and meet the data needs of various border organizations. However, a very important point in this regard is not only the discussion of the efficiency of Customs and its role in development, but also the very direct connection that these discussions have with citizen rights today, which has received a higher priority because the scope and scope of citizen rights have also expanded and include various ranges of rights and laws, and today it has always been the focus of governments and international forums, and everyone is trying to realize it as a symbol of good governance, people They are democracy, justice and democracy. Therefore, it can be said that citizenship rights are realized when all individuals in a society enjoy all civil and political rights and also have easy access to the desired opportunities in economic and social life. These issues have led the two countries of Malaysia and Iran to adopt a single trade window. Therefore, it can be said that Malaysia is among the Southeast Asian countries that started the implementation of the single window in a pilot form compared to other countries in the region and is seeking to connect its single window to the "ASEAN" single window. In this country, the single window pilot has been implemented in cooperation with government organizations including the Ministry of Commerce, the Food and Drug Control

Organization and the Quality Organization, as well as the private sector of exporters, importers and intermediaries to protect national interests at customs. Iran has also taken fundamental steps in this regard and in step with other countries in the world. For example, in accordance with the stipulation of paragraph "c" of Article 38 of the Law on Removing Barriers to Competitive Production and Improving the Country's Financial System, approved in 2015, and Article 7 of the Law on Continuous Improvement of the Business Environment, approved on 2012 January, it was placed on the agenda of the Customs of the Islamic Republic of Iran. However, compared to Malaysia and other leading countries in this field, it can be said that Iran lacks a single window system based on international standards and norms, or if it does exist, it is at the beginning and beginning of the work and requires serious attention and the development of a codified legal framework. What needs attention and importance is that citizen rights have been manifested in all institutions and organizations under the government simultaneously with the expansion of modern and electronic government, including in the customs institution, which is of great importance because this institution and organ is directly and indirectly related to public interests and citizen rights. Therefore, in accordance with this situation and conditions, countries have attempted to establish a system Transparency, the establishment of laws with a guarantee of implementation in line with transparency and the avoidance of corruption and bribery, and finally the establishment of the single window system. Therefore, the concern of this article is to answer the question: what is the relationship between the single window system and citizen rights in general? In what way can the single window system be effective in realizing citizen rights?

1. Theoretical foundations of the research

In this section, the most important foundations of the article, namely e-government and its theoretical foundations, citizen rights and its theoretical foundations, as well as the customs single window, will be considered as follows:



1.1. Electronic government:

The definition of digital government, also known as e-government or virtual government, refers to a form of governance that utilizes the integration of the Internet and other information technology (IT) devices that, if implemented well, can provide an approach based on It helps in better extracting information and making it available in different and useful formats, thereby increasing the coverage and value of public services. Digital government, sometimes called e-government, should offer a hassle-free way to overcome bureaucracy, manage government services more efficiently, introduce the principles of sustainable economic development and save money (Durkiewicz and Janowski 2021:31.) The power of digital government It is that it can provide all the data collected and produced by the government, both to government officials and to the general public (Mergel et al. 2021:65), Organization for Economic Cooperation and Development, e-government It defines "the use of information and communication technologies and especially the Internet technology to achieve better government and governance."

According to the United Nations, e-government is "the capacity and will of the public sector to develop the use of information and communication technologies in order to improve the provision of services to citizens and the practical realization of the best form of service that the government can provide." The World Bank also believes that electronic government is implemented with the aim of simpler, cheaper and more transparent interaction between the government and citizens, the government and companies, and between various government institutions. In defining the term e-government, this institution refers to the use of information and communication technology to improve the efficiency, productivity, transparency and accountability of the government. The European Union also considers e-government to be the use of information and communication technologies, especially the Internet, as a tool for better administration. The countries of the Organization for Economic Cooperation and Development, facing the pressure of the increasing performance of the government and the need to respond appropriately and efficiently to the needs

of citizens, realized the fact that e-government is more than just putting services and information online and can be a powerful tool to transform structures. , government processes and culture should be used to make them more transparent, more efficient and more user-oriented (OECD, 2017:2).

2.1. Theoretical and experimental foundations of electronic government:

Electronic government or "e-government" means the use of information and communication technology to provide government services to citizens. In this regard, some basics related to the use of electronic government in the realization of citizenship rights are studied, including:

1.2.1. E-learning Theory:

The digital revolution and the use of the Internet have not been around for more than forty years. However, the transformative role of technology in the global economy is accepted. Despite the developments and diffusion of technology, the application of information and communication technologies in most areas of human development has become more widespread than before. One of the most important areas affected is the field of education. In this regard, Rohif and Soren (2002) believe that e-government is a global trend initiated by governments for e-learning. This movement is essentially aimed at utilizing the latest information and communication technologies for the benefit of the government and all those who interact with it and need e-learning. Soren even goes so far as to suggest that this may be the most important educational transformation that has occurred in government since the emergence of the modern welfare state.

On the other hand, the present era is known as the new era based on the ability of governments to use e-learning technology. Empowering education policies, integrating educational services, increasing educational quality and reducing educational injustice, facilitating and improving the provision of government services in the education sector, facilitating coordination between educational organizations through reducing costs and group learning in order to realize citizenship rights in society are all advantages and benefits of realizing e-government in the education sector. This is why the realization of e-learning by e-government in countries can be evaluated in line with the principle of



educational justice; because it provides equal and free access to courses. Therefore, in summarizing the theory of e-learning and its impact on the realization of citizenship rights, it can be stated that, based on this theory, e-government should be considered as an opportunity for e-learning for citizens. This training can improve citizens' access to government services and prevent security crises caused by citizens' lack of awareness in using information technologies, as well as reduce the digital divide to ensure that the poorest and most disadvantaged students benefit from the development of information and communication technologies and e-government in their region.

2.1.2. E-Governance Theory

E-Governance is a type of electronic tool that is used with the help of information and communication technology to provide and strengthen good governance. Good e-Governance is the application of information and communication technologies in the government and public sectors with the aim of improving the provision of information and services to all stakeholders, encouraging them to participate in decision-making processes, and requiring the government to be more accountable and perform more efficiently and transparently. Good e-governance has several main components, which are: participatory, consensus-based, responsive, transparent, accountable, efficient and effective, inclusive and non-discriminatory among citizens (equality of rights and inclusiveness in governance), rule of law (rule of law), and the use of information and communication technology (Steyaert, 2020:15). Based on this theory, e-government should be considered as an opportunity to improve governance. The use of information and communication technology in the governance process can improve the efficiency and quality of government services. E-governance is the use of information and communication technologies in the public sector with the aim of improving the provision of information and services to the public, encouraging them to participate in decision-making processes, and requiring the government to be more accountable and perform more efficiently and transparently. In other words, in this process, data and information are exchanged using media and mass

communication tools, enabling easier and more effective communication between the government and the people. In this context, Topscot and Caston (1993) argued that the causes of information and communication technology have initiated a paradigm shift in the provision of public services, both in terms of form and principles. According to them, information and communication technology is one of the key tools that supports good governance by increasing transparency, accountability and ultimately helping to reduce the cost of government business operations and the right to access electronic services in e-government. (Tapscott, and Caston, 1993) The United Nations Human Rights Commission has introduced factors such as democracy, participation, equality, environmental management and protection, protection of human rights, rule of law, provision of desirable services to the people, transparency and accountability, security, peace, conflict management, raising the level of awareness of citizens and e-government as evaluation criteria for e-governance (Steyaert, 2020:15).

3.1.2. Social Network Theory

According to this theory, e-government should be considered as an opportunity to create social and communication networks between citizens and the government. According to Harris and Ria (2009), social media is defined as "the second generation of web development and design that facilitates communication and information sharing, interoperability, and secures the World Wide Web" and in this regard, they believe that the main task of e-government is communication and interaction between people and government, where e-government has historically evolved into two main stages that focus on information sharing and communication. These networks can help increase citizen participation in the government decision-making process and improve communication between government and citizens. Kaye and colleagues (2020) conclude that the intensity of social media use affects newcomers' sociability and that its use increases an individual's functional skills, which can lead to greater participation (Kaye, & Perunovic, 2020).



3. Citizenship rights and their theoretical and empirical foundations:

Citizenship rights are rights for citizens of a country in relation to public institutions such as fundamental rights, the right to deep employment, the right to elect and be elected, the right to testify in official bodies, the right to be an arbitrator and to be certified. Therefore, the aforementioned term includes political rights (Seifzadeh and Nouri-Asl, 1991: 146) which has theoretical foundations as follows.

1.3. Theory of the Right to Access Information:

In fact, the purpose of the citizen's right to access information is to make government processes transparent and promote democracy so that citizens can access information that is important in their lives (information about government decisions, organizational and financial processes, provisions of laws, employment opportunities, news and daily events, information needed for scientific and journalistic issues, etc.). In such a way that government organizations provide this information to citizens in a transparent manner and do not prevent them from accessing information that citizens are not legally prohibited from knowing (such as private information of other citizens, confidential and secret government information), and this is considered a prerequisite for a democratic government (Das, 2021: 223). According to this theory, the government should allow citizens to access information related to government services so that they can make better decisions about using these services. Therefore, the right to access information recorded and recorded by government institutions (RTI) is the right that individuals or citizens of a country have to access information held by government institutions. The main provisions of the right to access information, which are the most general and accepted among countries in the world, can be explained as follows. First, the right of natural persons, legal entities and organizations to request information from government institutions without having to show a legal order for that information. In this area, Clark, Adron and Pendleton (2015) showed in their research that the main elements of organizational transparency are: access to

complete, up-to-date, correct information and public participation of individuals in decision-making and access to results(Clark et al, 2015). Secondly; exemptions to allow the prohibition of specific groups of information. These exemptions include the protection of national security information and international relations, personal confidentiality, advertising (commercial) confidentiality, legal requirements, confidential information received and international negotiations (Masduki, 2021).

2.3. Theory of the Right to Access Electronic Services:

According to this theory, the government should allow citizens to access electronic services, especially electronic services related to citizenship rights, such as voting and electoral registration. This can improve citizens' access to government services and prevent security crises caused by citizens' lack of awareness in using information technologies. In this regard, Silcock (2001) has concluded that the most useful function of e-government is the use of the most innovative information and communication technologies, such as the Internet, to provide improved services, reliable information and more knowledge to all citizens in order to facilitate access, and this is an unquestionable commitment from decision-makers to strengthen the partnership between the private citizen and the public sector. Silcock, 2001).

3.3. Citizen Participation Right Theory:

According to this theory, the government should allow citizens to participate in the government decision-making process, for example by providing an online platform for submitting opinions and suggestions. This is mainly interpreted as the transition from a representative-centered process to a citizen-centered one. In this regard, Yang (2011) stated that there has been a distinct shift between the representative-centered and citizen-centered approach to service delivery. Modern governments are constantly transforming from the traditional central sector model to a citizen-centered model for service delivery. In the case of electronic public services, citizen-centeredness is considered a more realistic approach and a great opportunity for interaction between the government and citizens (Yang, et al. 2021). In this context, Kalsi et al. (2009) believe that e-



government initiatives make it easier for people to have a direct impact on citizens in the form of expressing their demands, forming groups, protesting policies, controlling policies provided by governments, etc. The point is that from this perspective, democratic countries are becoming more democratic because virtual spaces and internet access can provide opportunities for citizens to express their opinions (Kalsi, et al, 2009). In short, the implementation of e-government will have various social effects and consequences, which are: first, improving the relationship between citizens and the government; restoring trust in the government and providing strong social services; secondly, reducing inequality in education and employment and improving skills and (rural) empowerment; and thirdly, improving service delivery and reducing the digital divide; increasing efficiency and effectiveness in service delivery; citizen participation; increasing internal and external interactions with citizens and businesses; and citizen participation with equal opportunities; reducing urban traffic and increasing the well-being and comfort of citizens (Richards, 2020:516).

4.3. Right to Privacy Theory:

According to this theory, the government should respect the privacy of citizens and keep their personal information confidential and secure. This can help increase citizens' trust in the government and its electronic services. E-government in a democratic society, information privacy and freedom of information are both essential components of citizens' informational independence and are recognized as complementary to each other. On the one hand, it is assumed that data protection or information privacy protection functions help citizens to determine how and to what extent their information can be accessed by others, and on the other hand, citizens should be able to access as much information as they need in the public space as they want or even prevent the flow of information that they do not find pleasant (such as advertising or marketing messages). This is why Al-Shafi (2010) considers information and data privacy to be matters or issues that a person tries not to disclose and tries to protect it and surround it with a cover of protection; because

this privacy is related to his personality. However, the unregulated development of e-government can cause citizens to worry about protecting their information privacy; because with the development of e-government, the boundaries between government organizations that were previously separate and possessing citizens' personal information have become blurred, and the possibility of another government organization accessing citizens' personal information increases; And this means an increased possibility of violating citizens' information privacy (Shafie, 2020: 157). Therefore, it is the duty of the e-government to make a distinction between public domain information and citizens' personal data and to limit access to public information only. However, there is a right for the e-government to consider some information as secret and confidential and to keep it from public access. For example, information and documents related to national security issues, counter-terrorism, etc. are considered secret by many governments and are not accessible to the public (Landsbergen, 2021: 137).

4. Customs Single Window:

The United Nations Economic Commission for Europe, in its Recommendation No. 33, defines a Single Window as follows: "Facilities that enable persons involved in trade and transport to register trade information and/or documents in a standardized format from a single portal and to carry out all regulatory requirements related to imports, exports and transit at the same point." The Single Window concept connects operators to the Single Window management and ensures that organizations and company officials access information and meet the data needs of different border organizations. In other words, it can be said that the implementation of the Single Window mechanism is the use of electronic data instead of paper documents and the connection of various computer systems of government and commercial organizations, which has emerged to simplify regulatory requirements in the cross-border movement of goods. Therefore, it can be argued that tools such as Single Windows that facilitate trade are key to increasing trade efficiency and strengthening economic development and standardizing data. According to (Remali & Harun, 2018: 935,936), the implementation of the Single Window will enable increased access and speed to export markets, eliminate administrative procedures in



ministries and government organizations, improve customer satisfaction through service provision, reduce risk, errors, increase time savings and higher efficiency, provide the necessary implementation and risk management tools that are in line with international standards, and enable more effective and efficient management of resources, especially reducing the need for human resources and hardware costs (UNNExt, 2010: 3).

5. The role of Single Window Environment in e-customs:

The role of the business unit window is to automate the trade facilities and operations of key institutions through the e-commerce network, which allows direct entry of documents, declarations and other permits electronically. It allows economic operators to register once for all customs transactions. In addition to the trader registration code, such a system contains information related to economic operators and facilitates access by other members to export/import documents as well as goods in transit. This entry is managed by a unit that transmits information to all relevant units. (Landsbergen, 2021:137). The implementation of this system requires cooperation and partnership between relevant government units and therefore requires strong commitment and guidance from high levels of government. Governments should improve and simplify the flow of information related to international trade as much as possible. After the required official and commercial information has been determined, this data should be standardized and harmonized. In more general terms, a single window is a collaborative relationship for the provision and movement of all information and documents related to the clearance and inspection of transactions. Most single window systems available only cover customs-related systems, such as customs declaration collection, and are able to exchange their information with all port systems. Pilot McMaster, 2007: 3-9).

6. Summary of theoretical foundations:

One of the important indicators of development is the electronicization of affairs. Urbanization and living a life with high economic productivity require

the use of the field of electronic government. In today's world, governments are required to provide services on a weekly basis and within 24 hours. Services must be provided to the people at the above point, and in terms of location, citizens must be able to receive services wherever they want. From a perspective, three general dimensions can be considered for electronic government:

1. Interaction between government organizations
2. Interaction between government organizations and the private sector
3. Interaction between the government and citizens

The interaction between government organizations and the private sector was the first relationship that developed in the direction of paying taxes, obtaining statistics and information, providing facilities, and obtaining various licenses. However, the relationship or interaction between the government and citizens is the most important and widespread type of application of e-government. This relationship includes obtaining information from citizens from government organizations and providing services from the government to citizens electronically. The realization of the above three, while reducing problems and increasing transparency, results in documentation and access to the same information for the entire society (instead of sampling). On the other hand, e-government also leads to transparency of affairs and the fight against corruption. In establishing e-government, protecting the privacy of individuals and regulating relationships are important (34: Saylam and Yıldız. 2021). E-government enables the application of information technology in the provision of government services, information exchange, communication transactions, government-to-citizen (G2C), government-to-business (G2B), and government-to-government (G2G) integration. The key point in this regard is the cooperation between stakeholders such as central governments, local governments, the private sector, universities, civil society and international organizations, which is mainly achieved by e-government. Therefore, e-government is created to create a useful system of public administration that provides individual benefits to each citizen through the participation of information and communication technology in the government decision-making process. E-government helps to simplify processes and makes



government information available to government organizations and citizens. As a result, firstly, e-government can be described as the reorganization of the provision of information to citizens by the government administration in order to gain added value and secondly; e-government promotes citizen participation in government, increases citizens' awareness of government programs, promotes transparency in government decision-making and reduces corruption (Marthandan & Tang, 2022:38).

7. Research findings:

This section compares the laws on citizenship rights, the Single Window for Cross-Border Trade, and the role of the Single Window for Cross-Border Trade in realizing citizenship rights in Iran and Malaysia from three perspectives (privacy, intellectual property, and communication between interested parties in the export and import process).

1.7. Comparison of citizenship rights in the legal systems of Iran and Malaysia:

Because they live in society, people are forced to observe and obey the law. This law establishes rights and obligations for them that they have due to their membership in society and a country, and in return, they must also observe obligations. These rights and obligations are called citizenship rights. Therefore, citizenship rights do not mean the rights that a city dweller has, and they do not enjoy citizenship rights in contrast to someone who lives in a village, but rather they mean that humans gather in a human organization and have rights and duties towards each other and towards the ruling government. Therefore, citizenship rights can be considered equivalent to the rights of a nation (Miller, 2004: 136). Having these rights guarantees freedom, equality, dignity and status of humans. Therefore, society needs laws and regulations that regulate their financial, commercial, political and family relations, etc. Citizenship rights have two meanings: specific and general. On the one hand,

in the specific meaning, they are rights and privileges that the government and the ruling powers are obliged to observe and respect, and in the general meaning, they include the duties and responsibilities of social life.

Malaysia, as a country with a desirable level of development, has a constitutional monarchy political system and is composed of different ethnic groups, including Malays 49%, Chinese 32%, Indians 9% and other races 10%. With this description, it is natural that this society is the birthplace of different religions such as Islam, Buddhism, Hinduism and other religions. In proportion to this diversity, but in accordance with Article (3) of the Malaysian Constitution, Islam is the official religion of the federation, but other religions can be practiced in peace and harmony with the official religion in any part of the federation. However, given the secular nature of the Malaysian political system, it does not seem that the phrase "Islam is the official religion of the federation" has any legal effect beyond requiring participants in any religious ceremony (held at the federal level) to perform their rituals in accordance with Muslim religious rituals, which can be considered a clear symbol of citizenship rights in this country. Article 11 of the Malaysian Constitution recognizes the right to freedom of religion and states that "everyone has the right to profess and propagate any religion." This article also states that "every religious denomination has the right to establish institutions for the purpose of fulfilling its religious purposes, to manage the affairs of its religion, and to acquire and administer property in accordance with the law." According to Article 5 of the Malaysian Constitution, "no one shall be deprived of the right to life or of any other personal freedoms guaranteed by law." Article 8 of the Malaysian Constitution, entitled Equality, guarantees the principle of equality of citizens before the law, stating that all citizens are equal before the law and are entitled to equal protection of the law, except as expressly provided in the Constitution. There shall be no discrimination between citizens on the basis of religion, race, descent, place of birth, or sex. Article 9 of the Malaysian Constitution deals with the freedom of movement of citizens within and outside the borders of this country and the prohibition of their expulsion from the federation. Article 10 also considers freedom of expression, assembly and the establishment of associations and stipulates: (All citizens have the right to freedom of expression



and opinion; all citizens have the right to hold peaceful assemblies without carrying weapons; all citizens have the right to establish associations. Article 12 stipulates the right to education for all citizens. Article 13 also guarantees the right to property for the people of this country.

Malaysia, as a society with a diverse racial and religious context, can be considered as a suitable model for proving the possibility of peaceful coexistence of followers of different religions and ensuring their citizenship rights in a multi-racial society. (Ghaffari, 2017: 620-621) The issue of citizenship rights has also been examined in Iranian laws. In Iran, the issue of citizenship rights has always been raised. For example, in paragraphs 6 and 7 of Article (3), on issues such as "eliminating any kind of tyranny, autocracy and monopolization", "ensuring political and social freedoms", the government's efforts to use all possibilities for "public participation in determining their political, economic and cultural destiny", and also in paragraph 14 of Article 3 of the Constitution, on ensuring the comprehensive rights of individuals, both men and women, and creating fair judicial security "for all and general equality before the law" as important tasks of the state and government are among the issues that the legislator has recognized under the title of political and social rights. In addition, The right to choose a job and the possibility of choosing a job (Article 28), having adequate housing (Article 31), and immunity from invasion of employment and housing, the sanctity of personal property (Articles 46 and 47), and the enjoyment of social security, and in Article 29, the legislator stipulates economic rights and social welfare. The Constitution of the Islamic Republic of Iran, in some of the principles of Chapter Three (Rights of the Nation), has stipulated some examples of privacy such as dignity, life, housing (Article 22), beliefs (Article 23), letters and telephone and electronic conversations (Article 25). The Law on Respect for Legitimate Freedoms and Protection of Citizen Rights (approved, 2004), the Iranian Electronic Commerce Law (approved, 2005), the Law on the Publication and Free Access to Information (approved, 2009), and the executive regulations of this law (approved, 2014) are among the legislator's efforts to recognize the right to privacy of individuals.

2.7. Comparison of Single Window for Cross-Border Trade in Iran and Malaysia

Malaysia is one of the Southeast Asian countries that has started the establishment of Single Window very late compared to other countries in the region. However, the country's customs started implementing Single Window in the form of a pilot and is looking to connect its Single Window to the ASEAN Single Window. In this country, the Single Window pilot has been implemented in cooperation with government organizations including the Ministry of Commerce, the Food and Drug Control Agency, and the Quality Organization of the private sector, exporters, importers, and intermediaries to protect national interests in customs. Therefore, in the 1990s, Malaysia began to look for ways to move away from traditional document systems towards paperless information exchange to create a modern business environment. In the late 1990s, the country began to use information and communication technology to transform the way the country conducts business and facilitate paperless trade to enhance its competitiveness. Hence, to achieve trade efficiency and reduce the cost of trade, Malaysia began to overcome non-physical trade barriers related to document processing, cargo inspection at customs, logistical bottlenecks and unreliable transport or trade finance services. In the early 2000s, Malaysia also actively began building its Single Window facilities as recommended by the United Nations. In September 2009, Dagang Net was appointed by the Malaysian government as the service provider to develop, manage and operate the National Single Window for Trade Facilitation. Dagang Net was formed and launched in 1989 based on a mandate issued by the Malaysian government to the National Chambers of Commerce and Industry of Malaysia to establish electronic and paperless customs-related services to support the facilitation and simplification of international trade processes for the business community. The company began the Single Window initiative to facilitate trade by introducing its Electronic Data Interchange (EDI) in August 1993, which acts as a single gateway for importers and exporters, customs brokers, freight forwarders, shipping agents, banks, and insurance companies to submit trade-related information and documents only once – at a single point of entry. The emergence of the Single Window put Malaysia on the next path to becoming a national Single Window network when, in 2009, it began linking



participating licensing agencies to enable the submission and approval of import and export licenses through the network (UNNExt, 2010: 1-3). It can therefore be said that the Single Window project began in Malaysia in 2002. The country's customs has been following the development of the Single Window step by step and has been trying to add more services to its Single Window network at each step. A variety of services are provided to traders through this system. Before implementing the pilot phase, the following steps have been taken: first, standardization and harmonization of information, second, adoption of international standards, third, product development and integration testing, and fourth, pilot implementation (McMaster, 2007: 3-9).

Iran, in step with other countries in the world, has also taken basic measures in this regard. For example, we can refer to Notes 5 and 6 of the Executive Regulations of Article 3 of the Law on Combating Smuggling of Goods and Currency, which state: "Note 5 - The Customs of the Islamic Republic of Iran is obliged to transfer information related to the export and import of the country's goods through the Single Window System to the Comprehensive Trade System, and reciprocally, the information acquired by the Comprehensive Trade System is transferred to the Single Window System. Disputes related to the provision of the type of information exchanged under this article will be resolved by a working group consisting of the Ministries of Industry, Mines and Trade (as chairman), Justice, Economic Affairs and Finance (with the presence of Customs), the Executive Vice President and the Chief of Staff. Also, in Note 6, the Customs of the Islamic Republic of Iran may, prior to the launch and full operation of the systems subject to this regulation, take appropriate action and in cooperation with relevant agencies to directly exchange information through the system belonging to each agency or by entering information into the Single Window system. The most important of all the laws mentioned above is Article 5 of the Law on Combating Smuggling of Goods and Currency, approved in 2013, which states: "In order to prevent smuggling and systematically identify it, the government is obliged to create and launch new electronic and intelligent systems required to monitor the process of importing, exporting, transporting, storing, and exchanging goods and currency, upon the proposal of the Headquarters and after notification by

the President." All natural and legal persons are obliged to comply with the provisions of this law related to the launched systems, and natural persons who violate it are sentenced to deprivation from practicing their profession for up to one year, and legal persons are sentenced to a ban from commercial activity for up to six months.

Paragraph C of Article 38 of the Law on Removing Barriers to Competitive Production and Improving the Country's Financial System, approved in 2015, as well as Article (70) of the Law on the Fifth Five-Year Development Plan of the Islamic Republic of Iran, states that "issuing licenses for economic activities in the form of a single window shall continue after the expiration of that law." In addition, according to Articles 2 and 3 of the Customs Affairs Law, "the implementation of the Customs Affairs Law and the laws and regulations related to the export, import, and transit of goods, and the collection of entry fees, etc. and technical requirements and trade facilitation" and especially in paragraph (h) of the said article, "anticipating and providing the infrastructure needed for the implementation and establishment of new systems, procedures and methods such as a single window in customs activities" have been enumerated as the duties and responsibilities of the customs. Therefore, comparing the process of forming a single customs window in Malaysia and Iran shows that Iran lacks a single window system based on international standards and norms, or if it does exist, it is at the beginning and beginning of the work and requires serious attention and the development of a codified legal framework.

Conclusion

Today, with the process of globalization and the expansion of trade and customs affairs, the issue of customs and its impact on economic development has become one of the most important concerns of governments because customs is not only considered from a development perspective, but also directly and indirectly affects citizens' rights in various dimensions and is considered a very important criterion for the efficiency or inefficiency of governments.

In line with these conditions, most countries in the world have initiated the establishment of a single window for cross-border trade in customs. Because



this system is one of the best possible approaches, in line with which traders can provide relevant commercial information or required documents through a single portal so that communication between parties involved in the field of trade can be established electronically through this system and provide the necessary basis for the realization of citizen rights. Therefore, in discussing the impact of the customs single window system on the realization of citizen rights, it can be said that while seeking free access to customs information, it can be considered a facilitator of affairs related to traders and merchants, and if the above two things are achieved, it can reduce the level of corruption and block bribery and bribery. This means that customs officers cannot easily abuse their job and job position. In addition, it covers a wide range of customs operations that will improve the existing situation of border organizations, especially customs, to a desirable state and implement the comprehensive use of technology in all areas and customs activities. Finally, its establishment, while maintaining privacy, will emphasize the importance of intellectual property, and increase the communication of interested parties in the export and import process.

Therefore, studying this relationship and the direct impact of e-government, cross-border single window, and citizen rights on each other is important from the perspective that, compared to leading countries in this field, including Malaysia, Iranian Customs has not adopted a uniform and uniform process in terms of law, infrastructure, and e-government, especially in terms of privacy, intellectual property, citizen rights, and communication between interested parties in the export and import process. This issue has caused Iranian Customs to be considered a direct and indirect factor in the area under study, and on the other hand, the lack of complete implementation of the single window system has caused many problems in the customs area, including: slowing down the process of activities, reducing the motivation of employees, traders, and merchants, existing inconsistency between different government agencies, the plurality of customs, the lack of communication and positive interaction between agencies located in official bases, and the plurality of licensing and influential agencies in the goods clearance process. Therefore, studies conducted on the Single Window of Customs in Iran and Malaysia can be

argued that; Iranian laws in this area emphasize the existence of protective laws, with high enforcement guarantees and in line with international law norms, especially the Malaysian Customs Law Amendment, as a key element.

Studies show that paying attention to the changes made in Malaysian laws, creating a regulation or guideline for customs violations and preventing confusion in judicial procedures, trying to create a customs legal framework, providing an appropriate legal explanation of international customs affairs, and creating a specialized working group to implement changes and update laws in Iran based on international customs laws, especially those of Malaysia, are among the main and essential components in Iranian laws.

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