

Investigation of e-commerce tools influence on commodities export procedure, Mashhad Customs

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Abstract

Commodities export significance and importance made countries to identify factors and tools influencing on it and try to develop it. Customs service is one of influencing factors on commodity export development. We investigated the role of e-commerce tools on enhancing commodity export on Mashhad Customs. The results show that commodity export facilitates and customs export functions clarify using e-commerce tools and establishing electronics customs. This is because routine procedure for customs exports functions will be done by computers, all customs export functions will be documented electronically using a mutual structure and connecting buyers and exporters via internet.

This study is applied by purpose and it is correlation descriptive research by data collection method and it is analyzed through covariance matrix. The sampling method is simple random. This research began on fall 2013 and continued to spring 2014. Data also were collected during early winter on 2013 through questionnaire. The data were analyzed by SPSS and Lisrel.

Keywords: export, e-commerce tools, e-commerce, customs.

1.Introduction

Markets globalization, global economy integration, intense completion, the uncertainty, global business environment instability have created new requirements for countries that tend to survive and competed in global economy complicated and instable environment. These requirements involve using new ways, tools and technologies for business functions such as export. According to some experts in this field, the economy will be network-centric in the future, it is necessary to use electronic export advantages to participate successfully in the global economy.

One of the most emerging opportunities to facilitate business and increasing global competitiveness is to use new information and communication technology. E-commerce is the major outcome of these new technologies and it could provide opportunities for countries in domestic and international exchanges. Today, the movement from traditional business toward new (electronic) business has begun with increasing and significant advancement of modern communication tools and technologies and replacing of traditional business functions. The statistical data for electronic business volume show that its share is 20-25 percent of total international business and it is predicted that its growth rate will be 54% yearly.

Countries could take maximum advantage of this new opportunity that they could create and promote these new technologies and they believe in competitiveness principle for participating in markets.

Considering numerous advancements and developments in e-commerce and the convergences for the globalization especially in business and economy, coordinating with international environment is necessary to our country. One of this business globalization trends with regard to future network-centric economy is electronic goods and services exports procedure.

Considering third and forth five-year economical, social and cultural programs for the country and developing non-oil goods export, export spring strategy and expanding information and communication technology in economy, trading and business and for facilitating business and reducing the gap between international economy and country 20-years visions such as achieving first rank for economy, science and technology among Asia south-west countries (including Middle Asia, Caucasus, Middle East and neighbor countries) and with emphasizing on software movement and generating since, economic rapid and constant growth, relative rise for income level and achieving to total employment on the one hand and on the other hand electronic maturity for international exchange and business in global markets, Iran should provide appropriate infrastructure for implementing e-commerce business in all sections and sub sections in countries along with other countries.

2.Statement of problem

In order to moving forward the country spring export strategy rationally and achieving its goals in the global competitive environment, the country should be equipped with capabilities and competences that could compete in the business dynamic and competitive world then our country could reach to its proper share in international exchanges. One of the major capabilities that could direct the country toward getting a competitive advantage is using tools, methods and new communication and information technologies. Entering third millennium, we are experiencing intense competition between governments and economies hubs especially in business and every country is trying to get more share of existing privileges, facilities and opportunities in the world business. In this regard, e-commerce as one of the main tools gives countries indexes such as increasing business efficiency, liberalization, information clarity and developing scientific, cultural, business relationship in the international context to achieve competitive advantage and increasing export. This medium gives leading countries numerous competitive advantages.

Iran economy suffering from many issues, particular strategies has been created to develop the country; one of these strategies is spring export that makes balance between share of Iran world population and its relative share of world business and e-commerce is one of tools that could help country and companies in this regard. Therefore, we should consider e-commerce seriously in the country and companies. In order to electronic export planning and procedure, we should know quality and quantity of the e-commerce tools' effect on export procedure and improving it that is we should identify present situation and then plan for it accordingly. Therefore, the research main question is what pattern we should use that shows the importance and effect of ecommerce-tools (such as: e-mail, e-stores, e-money) on enhancing export and a desirable level that we could plan to achieve it. In other words, what is the proper model for evaluating electronic tools effects on export procedure?

3.Review of Literature

Syed Majid Hashemi (2010) in his article "Investigation of using e-commerce effect on oil, gas and petrochemical products export" has investigated the effect of using e-commerce on oil, gas and petrochemical products export and they recommended to government policy makers for export and managers who are involved in export goods to use e-commerce to develop their export business in writing export policies.

Abasali Hajikarimi and Shariar Azizi (2009) in their article “A model for influencing factors on using e-commerce in SMEs” has investigated the effect of variables organization readiness, market dynamic, e-commerce advantages and disadvantages and innovation capacity on using e-commerce in SMEs with a new approach. Analyzing data proved that the effect of variables organization readiness, e-commerce advantages, market dynamic, company innovation and e-commerce disadvantages are 0.457, 0.421, 0.404, 0.334 and -0.153.

Syed Hamid Khodadahoseini, Saeed Fathi (2003) in their article “Introducing an approach to prioritize Iran industry based on international marketing capability and e-commerce” introduced a model in which different industries are prioritized based on international marketing in e-commerce to prioritize investing regions and also their purpose was facilitating developing e-commerce. They prioritized industries with 4 digits and 2 digits ISIC according to their results. Also based on their results, they determined strategies for industries to be successful in international marketing.

Freeman (2011) in his article “does location of SMEs affect on export procedure?” state that SMEs access to export networks and infrastructure could affect export. Companies use urban regions for their locations other than other regions. Although competition is relatively low in the regions and it affect negatively on export activities in these regions.

Orarol (2008) in his article “effects of communication quality on export performance” showed that there is positive relation between sharing information on financial export performance and investing export satisfaction. Long term programs are for financial export performance, strategic export performance and investment export satisfaction, strategic performance and satisfaction with investing exports.

Paolos (2004) in his article “Strategic flexibility in developing export: via growing pick-up” investigated export market exit as strategic flexibility sign in developing exports for companies. Their findings showed that the focus on strategic flexibility contribute to marketing current exports’ activities. This research provided 12 strategies for exiting export market which revealed flexible strategic characters and its productive mechanism.

Harvi (2004) in his article “Export and import relationship in world organization: an analysis for contracting relationship sub behavior “for creating ad theoretical model stated how the governing trend on subsidiaries is for improving their export and import behavior and their relationship in the multinational companies. In a theoretical framework, the contract patterns of relationships are based on analysis in contracts and the issues which are focused on this procedure. The theoretical development of this model elaborates how human resource world mechanism could reduce contract issue and facilitate integration in world chain value export and import for multinational companies and expand designing.

Shamsohde (2009) in his article “government contribution effects on international exports for SMEs in developing countries” showed that using the government contributions for developing influenced these companies very much directly and via other determining factors indirectly while financial contributions and guarantees affect only indirectly.

Alravi (2007) in his article “internet and international marketing” provide great opportunities for international marketing activities. He recommended that e-commerce composed of many elements such as business intelligent, supply chain management, customer relation management and organizations’ resources planning.

4. Analysis and Discussion

Effect of e-commerce on developing export: Two phenomenon globalization and e-commerce have brought numerous challenges and opportunities for small and big companies. SMEs particularly are facing with these new opportunities. Although half of country employment and added value belongs to these companies, they are not active in using e-commerce and export functions. UNCTAD mentioned lack of investment and enough capacity and its complexity and difficulty as the main obstacle and

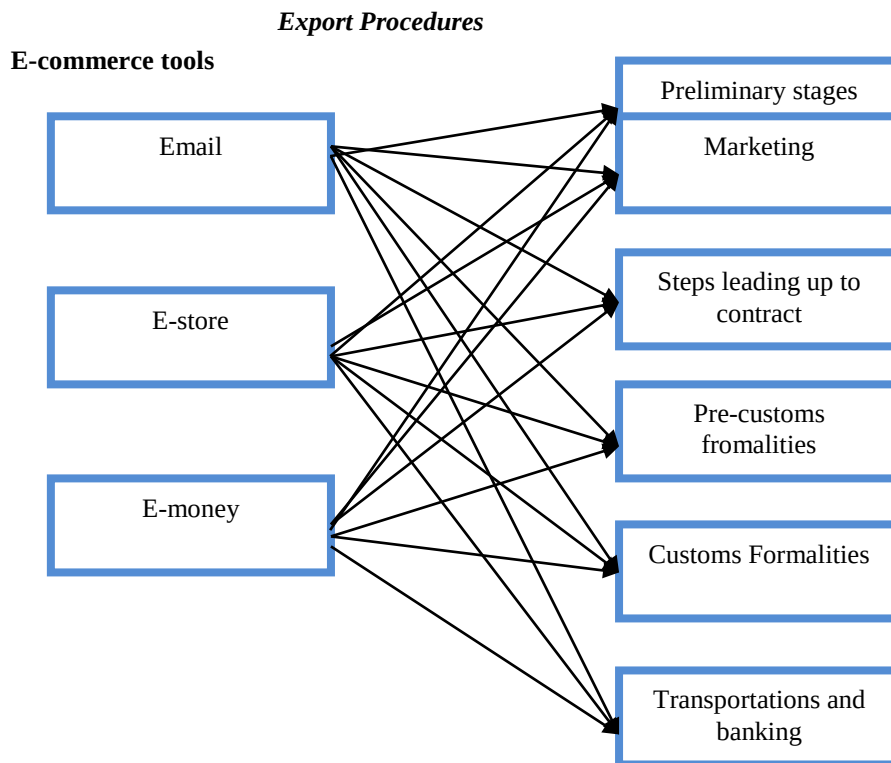
problem for these companies in export way and it offered services to these companies that they could use it to reduce costs for geographical distance and remove obstacles in this way. (Colecchina,2000).

Global e-commerce development leads to increasing export via internet. Exporting companies increasingly are trying to identify internet potential capability for improving export functions and finding new clients to export goods. Internet could be an effective medium for marketing goods to export. (Teo, 1998)

In the globalization context, developing information technology could increase quality of community information. If different sections of community particularly business section have good quality of information, and then we could expect that companies and business in that section participate successfully in global market and competition. All factors with their effects on each other finally lead to developing export. (Deschamps,2002)

Based on research analysis, we try to measure the effect of e-commerce tools such as e-mail, e-shop, e-cash on export procedure on Mashhad customs through stated hypothesis and show the importance and positive effect of e-commerce tools on enhancing commodities export in Mashhad customs.

5. Model Specifications



6. Research purposes and questions

Our main purpose in this research is investigating the importance and significance e-commerce tools on export enhancement in Mashhad customs. Accordingly, we have one primary question and 6 secondary questions which are mentioned below:

1-6.Primary question

Do e-commerce tools affect export procedure positively and directly?

2-6.Secondary questions

Does e-commerce affect on preliminary stages positively and directly?

Does e-commerce affect on marketing positively and directly?

Does e-commerce affect on steps leading up to contract positively and directly?

Does e-commerce affect on pre-customs formalities positively and directly?

Does e-commerce affect on customs formalities positively and directly?

Does e-commerce affect on transportation and banking positively and directly?

7.Research Hypothesis

1-7.Primary hypothesis

H₀: E-commerce tools affects on export enhancement positively and directly.

H₁: E-commerce tools don't affect on export enhancement positively and directly.

2-7.Secondary hypotheses:

Hypothesis 1:

H₀: E-mail affects on preliminary stages positively and directly.

H₁: E-mail doesn't affect on preliminary stages positively and directly.

Hypothesis 2:

H₀: E-mail affect on marketing positively and directly.

H₁: E-mail doesn't affect on marketing positively and directly.

Hypothesis 3:

H₀: E-mail affects on steps leading up to contract positively and directly.

H₁: E-mail doesn't affect on steps leading up to contract positively and directly.

Hypothesis 4:

H₀: E-mail affects on pre-customs formalities positively and directly.

H₁: E-mail doesn't affect on pre-customs formalities positively and directly.

Hypothesis 5:

H₀: E-mail affects on customs formalities positively and directly.

H₁: E-mail doesn't affect on customs formalities positively and directly.

Hypothesis 6:

H₀: E-mail affects on transportation and banking positively and directly.

H₁: E-mail doesn't affect on transportation and banking positively and directly.

Hypothesis 7:

H₀: E-store affects on preliminary stages positively and directly.

H₁: E-store doesn't affect on preliminary stages positively and directly.

Hypothesis 8:

H₀: E-store affect on marketing positively and directly.

H₁: E-store doesn't affect on marketing positively and directly.

Hypothesis 9:

H₀: E-store affects on steps leading up to contract positively and directly.

H₁: E-store doesn't affect on steps leading up to contract positively and directly.

Hypothesis 10:

H₀: E-store affects on pre-customs formalities positively and directly.

H₁: E-store doesn't affect on pre-customs formalities positively and directly.

Hypothesis 11:

H₀: E-store affects on customs formalities positively and directly.

H₁: E-store doesn't affect on customs formalities positively and directly.

Hypothesis 12:

H₀: E-store affects on transportation and banking positively and directly.

H₁: E-store doesn't affect on transportation and banking positively and directly.

Hypothesis 13:

H₀: E-money affects on preliminary stages positively and directly.

H₁: E-money doesn't affect on preliminary stages positively and directly.

Hypothesis 14:

H₀: E-money affect on marketing positively and directly.

H₁: E-money doesn't affect on marketing positively and directly.

Hypothesis 15:

H₀: E-money affects on steps leading up to contract positively and directly.

H₁: E-money doesn't affect on steps leading up to contract positively and directly.

Hypothesis 16:

H₀: E-money affects on pre-customs formalities positively and directly.

H₁: E-money doesn't affect on pre-customs formalities positively and directly.

Hypothesis 17:

H₀: E-money affects on customs formalities positively and directly.

H₁: E-money doesn't affect on customs formalities positively and directly.

Hypothesis 18:

H₀: E-money affects on transportation and banking positively and directly.

H₁: E-money doesn't affect on transportation and banking positively and directly.

8. Research Methodology

Methodology is a series of valid and systematic rules, measures and ways for investigating the facts and exploring unknowns and finding a solution for problems. This study is applied by purpose and it is correlation descriptive research by data collection method and it is analyzed through covariance matrix.

9. Data Analysis

We used structural equation modeling method to test data research model. Structural equation modeling is a statistical model for linear relationships between latent variables (unobserved) and manifest variables (observed). We used SPSS 22 and Lisrel 8.53 in this research for analyzing data. In this section, we examine research hypotheses and test each of them. Also beside test statistics, we mention here path coefficient or estimation of relevant parameters and relevant standard error. Test statistics is t-student which accepts or rejects due to test hypothesis (the null hypothesis). If the t-statistic is greater than 1.96, test hypothesis is rejected at 5% error level.

10. Hypotheses Investigation

"E-commerce tools affect export enhancement directly and positively."

This hypothesis is divided to 18 sub hypotheses as mention below:

1-1: E-mail affects on preliminary stages positively and directly

In other words we could say statistically:

H₀: E-mail doesn't affect on preliminary stages positively and directly.

H₁: E-mail affects on preliminary stages positively and directly.

Table1: Path coefficient of independent variable email on dependent variable preliminary stages

ANSWER	Statistics	Correlation	independent
	T	coefficients	variable

YES	2/201	0/180	EMAIL
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Considering information mentioned in the table, hypothesis no. 1-1 is examined. The path coefficient of independent variable email on dependent variable preliminary stages is significant=2/201 and at 5% error level so null hypothesis is not accepted and hypothesis is accepted.

1-2: E-mail affect on marketing positively and directly

In other word, we could say statistically:

H₀: E-mail doesn't affect on marketing positively and directly.

H₁: E-mail affects on marketing positively and directly.

Table2.Path coefficient of independent variable email on dependent variable marketing

ANSWER	Statistics T	Correlation coefficients	independent variable
NO	-2/462	-0/272	EMAIL

Considering information mentioned in the table, hypothesis no. 1-2 is examined. The path coefficient of independent variable email on dependent variable marketing is not significant=-2/462 and at 5% error level and so null hypothesis is accepted and hypothesis is rejected.

1-3: E-mail affects on steps leading up to contract positively and directly

H₀: E-mail doesn't affect on steps leading up to contract positively and directly.

H₁: E-mail affects on steps leading up to contract positively and directly.

Table3.Path coefficient of independent variable email on dependent variable steps leading up to contract

ANSWER	Statistics T	Correlation coefficients	independent variable
YES	6/769	0/666	EMAIL

Considering information mentioned in the table, hypothesis no. 1-3 is examined. The path coefficient of independent variable email on dependent variable steps leading up to contract is significant=6/769 and at 5% error level so null hypothesis is not accepted and hypothesis is accepted.

1-4: E-mail affects on pre-customs formalities positively and directly

H₀: E-mail doesn't affects on pre-customs formalities positively and directly.

H₁: E-mail affects on pre-customs formalities positively and directly.

Table4.Path coefficient of independent variable email on dependent variable pre-customs formalities

ANSWER	Statistics T	Correlation coefficients	independent variable
NO	1/868	0/127	EMAIL

Considering information mentioned in the table, hypothesis no. 1-4 is examined. The path coefficient of independent variable email on dependent variable pre-customs formalities isn't significant=1/868 and at 5% error level so null hypothesis is accepted and hypothesis is rejected.

1-5: E-mail affects on customs formalities positively and directly

H₀: E-mail doesn't affects on customs formalities positively and directly.

H₁: E-mail affects on customs formalities positively and directly.

Table5.Path coefficient of independent variable email on dependent variable customs formalities

ANSWER	Statistics T	Correlation coefficients	independent variable
NO	0/662	0/152	EMAIL

Considering information mentioned in the table, hypothesis no. 1-5 is examined. The path coefficient of independent variable email on dependent variable customs formalities is not significant=0.662 and at 5% error level so null hypothesis is accepted and hypothesis is rejected.

1-6: E-mail affects on transportation and banking positively and directly

H₀: E-mail doesn't affect on transportation and banking positively and directly.

H₁: E-mail affects on transportation and banking positively and directly.

Table6.Path coefficient of independent variable email on dependent variable transportation and banking

ANSWER	Statistics T	Correlation coefficients	independent variable
YES	6/876	0/945	EMAIL

Considering information mentioned in the table, hypothesis no. 1-6 is examined. The path coefficient of independent variable E-store on dependent variable transportation and banking is significant=6/876 and at 5% error level so null hypothesis is not accepted and hypothesis is accepted.

1-7:E-store affects on preliminary stages positively and directly

H₀: E-store doesn't affect on preliminary stages positively and directly.

H₁: E-store affects on preliminary stages positively and directly.

Table7.Path coefficient of independent variable e-store on dependent variable preliminary stages

ANSWER	statistics T	Correlation coefficients	independent variable
YES	2/116	0/184	Internet shops

Considering information mentioned in the table, hypothesis no. 1-7 is examined. The path coefficient of independent variable E-store on dependent variable preliminary stages is significant=2/116 and at 5% error level so null hypothesis is not accepted and hypothesis is accepted.

1-8:E-store affect on marketing positively and directly

H₀: E-store doesn't affect on marketing positively and directly.

H₁: E-store affects on marketing positively and directly.

Table8.Path coefficient of independent variable e-store on dependent variable marketing

ANSWER	statistics T	Correlation coefficients	independent variable
NO	-2/641	-0/257	Internet shops

Considering information mentioned in the table, hypothesis no. 1-8 is examined. The path coefficient of independent variable E-store on dependent variable marketing is not significant=-2/641 and at 5% error level so null hypothesis is accepted and hypothesis is rejected.

1-9:E-store affects on steps leading up to contract positively and directly

H₀: E-store doesn't affect on steps leading up to contract positively and directly.

H₁: E-store affects on steps leading up to contract positively and directly.

Table9.Path coefficient of independent variable e-store on dependent variable steps leading up to contract

ANSWER	statistics T	Correlation coefficients	independent variable
NO	5/866	0/536	Internet shops

Considering information mentioned in the table, hypothesis no. 1-9 is examined. The path coefficient of independent variable E-store on dependent variable steps leading up to contract is significant=5/866 and at 5% error level so null hypothesis is not accepted and hypothesis is accepted.

1-10:E-store affects on pre-customs formalities positively and directly

H₀: E-store doesn't affect on pre-customs formalities positively and directly.

H₁: E-store affects on pre-customs formalities positively and directly.

Table10.Path coefficient of independent variable e-store on dependent variable pre-customs formalities

ANSWER	statistics T	Correlation coefficients	independent variable
NO	-	-	Internet shops

Considering information mentioned in the table, hypothesis no. 1-10 is examined. The path coefficient of independent variable E-store on dependent variable pre-customs formalities is not significant in general so null hypothesis is accepted and hypothesis is rejected.

1-11:E-store affects on customs formalities positively and directly

H₀: E-store doesn't affect on customs formalities positively and directly.

H₁: E-store affects on customs formalities positively and directly.

Table11.Path coefficient of independent variable e-store on dependent variable customs formalities

ANSWER	statistics T	Correlation coefficients	independent variable
NO	-	-	Internet shops

Considering information mentioned in the table, hypothesis no. 1-11 is examined. The path coefficient of independent variable E-store on dependent variable customs formalities is not significant in general so null hypothesis is accepted and hypothesis is rejected.

1-12: E-store affects on transportation and banking positively and directly

H₀: E-store doesn't affect on transportation and banking positively and directly.

H₁: E-store affects on transportation and banking positively and directly.

Table12.Path coefficient of independent variable e-store on dependent variable transportation and banking

ANSWER	statistics T	Correlation coefficients	independent variable
YES	6/958	0/883	Internet shops

Considering information mentioned in the table, hypothesis no. 1-12 is examined. The path coefficient of independent variable E-money on dependent variable transportation and banking is significant=6/958 and at 5% error level so null hypothesis is not accepted and hypothesis is accepted.

1-13: E-money affects on preliminary stages positively and directly

H₀: E-money doesn't affect on preliminary stages positively and directly.

H₁: E-money affects on preliminary stages positively and directly.

Table13.Path coefficient of independent variable e-money on dependent variable preliminary stages

ANSWER	statistics T	Correlation coefficients	independent variable
NO	1/868	0/175	Electronic money

Considering information mentioned in the table, hypothesis no. 1-13 is examined. The path coefficient of independent variable E-money on dependent variable preliminary stages is significant=1/868 and at 5% error level so null hypothesis is accepted and hypothesis is rejected.

1-14:E-money affect on marketing positively and directly

H₀: E-money doesn't affect on marketing positively and directly.

H₁: E-money affects on marketing positively and directly.

Table14.Path coefficient of independent variable e-money on dependent variable marketing

ANSWER	statistics T	Correlation coefficients	independent variable
NO	-2/611	-0/297	Electronic money

Considering information mentioned in the table, hypothesis no. 1-14 is examined. The path coefficient of independent variable E-money on dependent variable marketing is not significant=-2/611 and at 5% error level so null hypothesis is accepted and hypothesis is rejected.

1-15:E-money affects on steps leading up to contract positively and directly

H₀: E-money doesn't affect on steps leading up to contract positively and directly.

H₁: E-money affects on steps leading up to contract positively and directly.

Table15.Path coefficient of independent variable e-money on dependent variable steps leading up to contract

ANSWER	statistics T	Correlation coefficients	independent variable
YSE	4/562	0/350	Electronic money

Considering information mentioned in the table, hypothesis no. 1-15 is examined. The path coefficient of independent variable E-money on dependent variable steps leading up to contract is significant=4/562 and at 5% error level so null hypothesis is not accepted and hypothesis is accepted.

1-16: E-money affects on pre-customs formalities positively and directly

H₀: E-money doesn't affect on pre-customs formalities positively and directly.

H₁: E-money affects on pre-customs formalities positively and directly.

Table16.Path coefficient of independent variable e-money on dependent variable pre-customs formalities

ANSWER	statistics T	Correlation coefficients	independent variable
NO	1/767	0/154	Electronic money

Considering information mentioned in the table, hypothesis no. 1-16 is examined. The path coefficient of independent variable E-money on dependent variable pre-customs formalities is not significant=1/767 and at 5% error level so null hypothesis is accepted and hypothesis is rejected.

1-17:E-money affects on customs formalities positively and directly

H₀: E-money doesn't affect on customs formalities positively and directly.

H₁: E-money affects on customs formalities positively and directly.

Table17.Path coefficient of independent variable e-money on dependent variable customs formalities

ANSWER	statistics T	Correlation coefficients	independent variable
NO	0/080	0/043	Electronic money

Considering information mentioned in the table, hypothesis no. 1-17 is examined. The path coefficient of independent variable E-money on dependent variable customs formalities is not significant=0.08 and at 5% error level so null hypothesis is accepted and hypothesis is rejected.

1-18:E-money affects on transportation and banking positively and directly

H₀: E-money doesn't affect on transportation and banking positively and directly.

H₁: E-money affects on transportation and banking positively and directly.

Table18.Path coefficient of independent variable e-money on dependent variable transportation and banking

ANSWER	statistics T	Correlation coefficients	independent variable
YES	5/458	0/711	Electronic money

Considering information mentioned in the table, hypothesis no. 1-18 is examined. The path coefficient of independent variable E-money on dependent variable transportation and banking is significant=5/458 and at 5% error level so null hypothesis is not accepted and hypothesis is accepted.

11.Conclusion:

considering the above mentioned analysis, we could say that 19% of respondents are females and 81% are males so we could conclude that most of respondents are men. Also marital status of respondents shows that there is big gap between single respondents (29%) and married ones (71%). Ages of most of respondents are in the category 20-30 which is about 50% of respondents and minimum frequency is for the category above 50 which is 6% of respondents. It shows that most respondents are young. Also 59% of respondents have bachelor's degree which has the maximum frequency among respondents. Considering the descriptive statistics and the results from Lisrel 1, we could say that among 18 examined paths, 13 paths affect positively and 5 paths affect negatively.

12.Research Findings:

- In this research email as e-commerce components affect preliminary stages, steps leading up to contract, pre-customs formalities, customs formalities and transportations and banking positively and directly therefore it is most likely that using email could facilitate commodities export procedure in customs.
- Email as e-commerce components affect marketing goods negatively and reversely therefore it is most likely that using email could not facilitate marketing goods.
- E-store as e-commerce components affect preliminary stages, steps lead to contract and transportations and banking positively and directly therefore it is most likely that using e-store could facilitate commodities export procedure in customs.

In general, we could say that e-commerce tools could play role as factors enhancing export. In this research we consider three different components of e-commerce which are email, e-store and e-money and we examined each factor effect on export procedure separately and considering research results, we could say that is situations similar to our research 13 paths are effective on export procedure and as competitive advantages play effective and positive role for companies in this research and companies could consider these factors affecting export procedure that help them to be distinguished in market and absorb customers.

13.Research recommendations:

Considering research findings and explored priorities, we could recommend that the below applied recommendations:

1. E-commerce tools such as email, e-store and e-money could affect export procedure and so companies should use it and equip themselves with e-commerce infrastructure to improve commodity export and make more profit.
2. Customs as main agency involving in export commodities in the country could provide appropriate infrastructure for export procedure and so contribute to the country economical boom very much.
3. Using e-commerce tools, we could adopt ourselves with updated business change and take a long step toward joining to world trade organization.

4. Using computers and electronic equipments for customs routines and also providing online public access to customs rules could clarify customs activity. As a result, one of main traders issue which is personal acts in customs procedures will be removed and using online customs rules equally could facilitate customs export goods procedure so we recommend to develop electronic customs as a strategy and offering customs service's 24/7 and online public access to customs rules and regulations could facilitate export procedures for traders and exporters.

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