

## TABLE OF CONTENT

|  |      |
|--|------|
| ACKNOWLEDGMENT .....   | ii   |
| ABSTRACT OF THE THESIS .....                                     | iv   |
| TABLE OF CONTENT .....   | v    |
| LIST OF FIGURE.....  | vii  |
| LIST OF TABLE .....  | viii |
| CHAPTER ONE .....  | 1    |
| INTRODUCTION .....   | 1    |
| 1.1 Introduction .....   | 1    |
| 1.2 Problem Formulation.....                                     | 3    |
| 1.3 Research Question .....                                      | 4    |
| 1.4 Research Purpose .....                                       | 4    |
| 1.5 Research Significance .....                                  | 5    |
| 1.6 Research Scope.....  | 5    |
| 1.7 Research methodology .....                                   | 6    |
| CHAPTER TWO .....  | 7    |
| LITERATURE REVIEW & THEORETICAL BACKGROUND.....                  | 7    |
| 2.1 Literature review .....                                      | 7    |
| 2.2 Theoretical Background .....                                 | 9    |
| CHAPTER THREE.....   | 13   |
| BACKGROUND OF RESEARCH OBJECT .....                              | 13   |
| 3.1 Directorate General of Customs and Excise (DGCE) .....       | 13   |
| 3.2 Main Task and Functions of the DGCE .....                    | 14   |
| 3.3 DGCE and digital adaptation .....                            | 15   |
| CHAPTER FOUR.....  | 18   |
| ANALYSIS AND FINDINGS.....                                       | 18   |
| 4.1 Digital Goods Trade .....                                    | 18   |
| 4.2 Potential revenue from Customs duties on Digital Goods ..... | 20   |
| 4.3 Rationale.....   | 21   |
| 4.4 Regulation .....   | 22   |
| 4.5 Current condition.....                                       | 24   |
| 4.6 Benchmarking .....   | 26   |
| 4.7 Alternative Strategy Option.....                             | 27   |

|  |    |
|--|----|
| 4.8 Analysis of Alternative Strategy ..... | 32 |
| 4.9 Case Study: Amazon.com .....           | 35 |
| CHAPTER FIVE.....                          | 40 |
| CONCLUSION AND RECOMMENDATION .....        | 40 |
| 5.1 Conclusion.....                        | 40 |
| 5.2 Recommendation .....                   | 41 |
| REFERENCES.....                            | 43 |