

Developed and developing countries alike are increasingly engaged in the development of paperless trading systems, often as part of broad based e-government or trade competitiveness initiatives. Computerized or automated customs systems are already in place in almost every country, including many of the least developed and landlocked developing economies. Governments are now going further, as they realize that replacing only some of the paper documents involved in a trade transaction by electronic ones may not yield the intended benefits. Therefore, they are actively working on the development of electronic single windows to provide a unique national platform through which all trade transaction information can be communicated by traders to all regulatory agencies.

To ensure that these paperless trading platforms can operate and ultimately replace paperbased systems, it is essential that an enabling legal framework be put in place. Development of such a legal framework can take time as new laws may need to be passed and existing laws may need to be amended. Single Window planners and decision makers, therefore, need to understand and start thinking about potential legal implications early on. In that context, this UNNEX T Guide on Electronic Single Window Legal Issues is an important addition to the existing set of UNNEX T guides and tools which have essentially focused on technical aspects of single window development, such as the Business Process Analysis Guide to Simplify Trade Procedures, the Guide for Alignment of Trade Forms, and the Data Harmonization and Modelling Guide for Single Window Environments.

It is our hope that this new *Guide* will respond to the need of government officials in charge of implementing single windows, many of whom may have a limited legal background. It is also our hope that this *Guide* and the application of the principles it promotes will contribute to the development of more harmonized paperless-trade legal frameworks across countries and ultimately facilitate cross-border paperless trade.



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