The emergence of e-Government has transformed the traditional government-to-business (G2B) relationship to a new form. The ice between government and business has begun to melt, so that the old style of stiff and counter-productive control/be-controlled relationship is no longer necessary; instead, more trust-based network collaboration with ICT facilitation has become desirable for both government and business.

This thesis propounds a novel view on the government-to-business (G2B) relationship in the information age. The research is set in the context of interactions between Customs administrations and trading companies. Two lines of research are drawn in this thesis:

First, it supports IT-enabled redesign for better e-Government/Customs control procedures. In order to do so, a software-supported systematic approach called “e³-control” has been developed. The “e³-control” is a self-contained redesign methodology with a clear, step-like arrangement, which makes it easy for any domain practitioners to understand and practice in various redesign situations. In the thesis, four real-life cases applying the “e³-control” methodology in different geographical and industrial environments are presented.

Second, to solve the dilemma of increased security and control requirements and at the same time to decrease the administrative burden for the European governments/businesses, we propose forming trusted collaboration between the government and businesses to lower the transaction cost. However, trust ought not to be granted by default; realizing the underlying social-economic reasoning and building up models on these issues may help both government and business to better understand what is going on during this transition. In the case of the Authorized Economic Operator (AEO), we discuss problems and requirements for building such a trusted relationship, we model corresponding solutions and we recommend an evaluation framework for IT innovation in a G2B context.