

# Trade Facilitation as a Catalyst for Government Revenue Enhancement: Exploring the Synergies Between Trade Efficiency and Tax Collection

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**Abstract:-** Customs administrators worldwide are mandated to mobilize national revenue collections through the assessment and collection of applicable duties and taxes on all imports and exports. One of their primary concerns following the ratification of the Trade Facilitation Agreement is the need to optimise revenue collections while simultaneously upholding trade facilitation. This research assesses trade facilitation implications on government revenue mobilization in developing countries with a particular emphasis on Zimbabwe. The paper adopts a qualitative approach, capturing several subjective elements including the examination of the Critical Success Factors for enhanced revenue collection as well as the evaluation of trade facilitation as a solution to customs revenue leakages. Purposive sampling was employed to collect data from employees working in the Customs Division at the Zimbabwe Revenue Authority. Eighty questionnaires were distributed to participants working in Beitbridge, Chirundu, Forbes border posts and the Robert Mugabe International Airport targeting Customs Senior Managers, Customs Middle Managers, Revenue Supervisors and Revenue Officers as key respondents. Data was analysed using the Statistical Package for Social Sciences version 29. This analysis focused on four dimensions of trade facilitation, which includes port efficiency, customs environment, regulatory environment, and electronic-business. The findings indicate that trade facilitation reforms, when executed appropriately in conjunction with enhancements in electronic-business, port efficiency, customs environment and the regulatory framework, can effectively augment revenue collection. Regulatory environment improvements are key in influencing increasing revenue collection and should be prioritised in resource allocation for the achievement of best possible outcomes. We recommend 'continuous refresher training' on trade facilitation awareness targeting all stakeholders in ports of entry, accompanied by the implementation of robust risk management strategies as well as intensified implementation of integrity management tools.

**Keywords:-** Customs, Critical Success Factors, Revenue Collections, Trade Facilitation, Zimbabwe Revenue Authority, Zimbabwe.

## I. INTRODUCTION

Given the importance of trade in the advancement of both the developed and emerging economies, trade facilitation reforms are now key agenda items in many global development meetings and conferences worldwide (Moyo, 2023). The significance of trade facilitation in stimulating trade and enhancing revenue has garnered considerable focus in Regional Trade Agreements (RTAs) such as the Southern African Development Committee (SADC), African Continental Free Trade Area (ACFTA) and the Common Market for Eastern and Southern Africa (COMESA). International organisations such the World Trade Organisation (WTO), the United Nations Conference on Trade and Development (UNCTAD) and the Organisation for Economic Cooperation and Development (OECD) have hailed trade facilitation reforms for boosting national revenues of participating economies (WTO, 2003; OECD, 2014; UNCTAD, 2009). Engman (2005) confirmed the assertion by the WTO (2003) that enhanced and streamlined customs procedures have a favourable effect on trade flows as many developing nations have successfully increased government revenues through efficiently implementing customs modernisation programmes. The trade facilitation notion, advocating for harmonization of customs rules and procedures as well as the elimination of obstacles to international trade was added to the World Trade Organisation (WTO) agenda at the Ministerial Conference in Singapore in December 1996, leading to the official adoption of the Trade Facilitation Agreement (TFA) in December 2013, after a series of negotiations spanning over nearly ten years (Moise, 2019).

Grainger (2014) and Morini et al. (2017) assert that the term "trade facilitation" lacks a consensus definition. However, the concept is frequently referred to as the "infrastructure of international trade" emphasising the efficient and transparent application of trade laws and regulations. The narrow definition of trade facilitation, refers to the methodical streamlining of customs procedures and documentation (WTO, 1998). More broadly, trade facilitation includes the simplification of activities that affect the movement of goods along the global supply chain from buyers to sellers (Oloruntoba, 2020). Regardless of how the concept is defined, trade facilitation puts an emphasis on efficient and predictable processes. Trade facilitation targets enhancing transparency and predictability of trade rules, minimising risk and uncertainty in trade and effectively

implementing trade-related laws without compromising government control (Sorescu and Bollig, 2022). Developing countries such as Zimbabwe often face challenges of facilitating import, export and transit trade while simultaneously enhancing trade revenues without compromising customs controls (Tsietsi, 2021). Researchers have taken conflicting positions on whether developing countries such as Zimbabwe that depend on import taxes as a major source of revenue should engage in trade facilitation reforms. Those advocating for trade facilitation reforms such as Grainger (2016), Hoekman and Shepherd (2015) as well as Hansen-Addy (2023) assert that if measures required by the WTO TFA and other protocols are fully implemented, revenue collections will increase as customs administrators deploy limited resources to high risk area transactions reducing revenue leakages in the process. Morini et al. (2017) found no correlation between the likelihood of observing trade facilitation practices and customs revenue collection while Engman (2005) showed that facilitated cross-border movement of goods positively affects a country's ability to attract foreign direct investment and enables better integration into international production supply chains.

The primary responsibility for customs worldwide is the assessment and collection of customs duties and taxes on imports and exports (Tiriboyi, 2015; Foya, 2022). Throughout the years, other customs functions have evolved to include facilitating seamless movement of goods and people through border posts and other ports of entry and exit, advising government on fiscal and economic matters as well as taking part in the protection of civil society from unfair trade practices (WCO, 2014). Revenues and taxes administered by customs include Value Added Tax (VAT), withholding taxes, excise duty, special excise duty, capital gains tax, carbon tax, road tolls, surtax and customs duties among others. Although trade liberalisation has reduced customs duties over the past three decades advocating for the removal of tariffs, customs administrations still play an important role in revenue collection as tariff revenues have been replaced by broader domestic taxes on consumption, such as VAT and excises, which are collected by customs administration upon the importation of products. Customs administrations still serve as intermediaries between domestic tax administrations and importers, playing a crucial role in collecting consumption and production taxes on imports, also acting as effective risk management tools for tax collection. Moreover, customs also play a crucial role in maintaining security by preventing illegal trade and other revenue leakages through the implementation of border control measures to halt the smuggling of illicit goods, such as drugs, weapons and counterfeit products, thereby contributing to national and international security (Tsietsi, 2021). Studies conducted by prominent international organisations like the WTO, WCO and the World Bank have discovered that improved trade facilitation also enables customs administrators to take advantage of the increased tax income generated by the growth of international trade (WTO, 2014; WCO, 2014, World Bank, 2018). Due to such claims by international organisations, developing nations have rekindled interest in trade facilitation hoping to reap revenue benefits of trade facilitation reforms long championed.

Zimbabwe is one of the developing countries highly dependent on taxes of which import duties administered by customs forms a substantial revenue base for national income (Mpofu, 2022). A number of constitutional provisions control revenue collection in Zimbabwe among them legislative frameworks such as the Finance Act, Capital Gains Tax Act and Customs and Excise Act among others. The Constitution designates the Ministry of Finance in Sections 101 and 102 as the responsible authority in the collection of all fees, taxes and other public revenue that are eventually deposited into the Zimbabwe Consolidated Revenue Fund (Hamudi, 2021). The country uses the Revenue Authority model where the responsibility of revenue collection is assigned by the Ministry of Finance to the Zimbabwe Revenue Authority (ZIMRA) that was established in 2001 through the amalgamation of customs and taxes departments and enactment of the Revenue Authority Act [Chapter 23:11] (Gideon & Alouis, 2013). ZIMRA is responsible for assessing, collecting and accounting for revenue on behalf of the Republic of Zimbabwe through the Ministry of Finance and Economic Development, facilitate trade and travel as well as advise the Government on fiscal and economic matters (Mapope et al., 2022). The revenue authority, similar to other customs administrators within the region, often faces difficulties of balancing two seemingly contradictory goals, of maximising government revenue as well as facilitating legitimate trade (Kamonero, 2023; Siavhundu, 2020). Maximising government revenues is traditionally associated with enhancing customs controls in the form of tighter regulations and enforcement, whereas facilitating trade implies expediting the release of goods from customs yards.

Nyabunze and Siavhundu (2020) as read with Muranganwa (2023) observe that in the last thirty years, Zimbabwe has experienced significant economic hardships including the erratic supply and high-energy costs, high interest rates, capital scarcity and use of the relatively strong United States dollar. Revenue collection in the country has also been erratic as ZIMRA missed revenue targets for the years 2014, 2015 and 2016 with negative variances of 0.82billion, 0.26billion, 0.359billion Zimbabwe dollars (ZWL), respectively (ZIMRA, 2023). The Revenue Authority later surpassed its targets for the 2017, 2018, 2019 and 2020 by magnitudes of 0.713billion, 0.76billion, 4.59billion Zimbabwe dollars, respectively. ZIMRA missed revenue targets for the year 2021 by 76.17 billion, surpassed the 2022 target by 0.39billion and missed the 2023 revenue target by 2.95trillion Zimbabwe dollars. Moreover, ZIMRA has consistently encountered revenue losses due to the illicit importation of commodities through unauthorised ports of entry, instances of bribery, inadequate staffing at border posts, deliberate under-reporting of invoice values and the absence of suitable technology at its border checkpoints. Thus, revenue growth has lagged behind government spending pressures, resulting in huge imbalances between the demand and supply of public budgetary resources. That mismatch has precipitated intensified efforts to improve revenue collections in a way that does not hinder trade facilitation.

This research identified ZIMRA customs officials as the primary participants in the research due to their dual responsibility both as leading agents in trade facilitation committees and as revenue collection authorities at various ports of entry. Researches by Tavengerwei (2018), Mateta (2018), Pasara et al. (2020) and Mapope et al. (2022) indicate mixed public perceptions pertaining to ZIMRA customs officers' attitudes towards the administration of customs revenue collection function in a manner with less hindrance to trade facilitation. These studies indicate that some corrupt customs officers create trade facilitation bottle necks as a bribe solicitation strategy to expedite cargo movement (Morini et al., 2017; Tavengerwei, 2018). Some of the customs offices are said to deliberately facilitate smuggling of goods by circumventing proper clearance procedures in the name of 'facilitating trade' enhancing revenue leakages (Pasara et al., 2020). In this regard, the aim of the research was to assess implications of trade facilitation on government revenue. The following objectives were explored in pursuit of establishing the customs officers' perceptions on the subject, (i) examining perceived implementation effects of trade facilitation initiatives on revenue collection, (ii) identifying enhanced revenue collection critical success factors (iii) assessing trade facilitation as a plug for reducing customs revenue leakages (iv) and proffering strategies for improving revenue collection while promoting trade and travel.

We premise this research on the notion that border bureaucracy and tight customs controls does not inherently result in a direct increase in revenue enhancement. Instead, investments related to trade facilitation, such as computerised operations, risk management plans, and integrations between various customs information technology systems, play a significant role in effectively mobilising government revenue. Section one of this paper outlines the problem, objectives and the subject matter of the research using recent published articles as sources. Section two expounds on theoretical and conceptual background from trade facilitation literature on TFA in Zimbabwe. Section three discussed the methodology adopted, section four covers the research findings while section five concludes and recommends further research

## II. THEORETICAL FOUNDATIONS OF TRADE FACILITATION AND REVENUE ENHANCEMENT

The foundation of the concept of trade facilitation dates back to mercantilism when the idea of free trade was espoused by classical economists such as Adam Smith (1723-1790) and David Ricardo (1772-1823) among others. These economists believed that tariffs, import restrictions and quotas hinder international trade by favouring domestic enterprises and discouraging imports through increasing the overall transaction costs for imports. This research draws on a number of different trade theoretical frameworks, including the Hecksher-Ohlin Theory, theories of globalisation and regional integration, benefits theory of taxes and the ability-to-pay theory. The Hecksher-Ohlin theory was developed by two Swedish economists, Eli Filip Heckscher (1879-1952) and Bertil Gotthard Ohlin (1899-1979) of the Stockholm

School of Economic Thought, focusing on how a country could gain comparative advantage by producing products utilizing factors abundant in that country. They stated that "*capital-abundant countries export capital-intensive goods, while labour-abundant countries export the labour-intensive goods*". This theory was developed as an afterthought as the preceding theories of Adam Smith and David Ricardo didn't help countries determine which products would give an added advantage to a country. Both theories assumed that free and open markets lead countries and producers towards determining goods that could be produced more efficiently. The Heckscher-Ohlin theory is based on a country's production factors—land, labour and capital, with the latter providing funds for investment in plant and equipment. They determined that the cost of any factor or resource was a function of supply and demand such that factors exhibiting abundance in supply relative to demand would be cheaper while factors exhibiting higher demand relative to supply would be more expensive. The theory is also called the factor proportions theory and states that countries would produce and export goods that require resources or factors available in abundance and subsequently translating to cheaper production factors. On the other hand, countries would import goods that require resources that were in short supply but highly demanded. China and India are home to cheap, large pools of labour, hence these countries have become the optimal locations for labour-intensive industries such as textiles and garments (Grainger, 2016). Chinese and Indian products now flood most of the markets in developing countries such as South Africa Zambia and Zimbabwe, imported through seaports of Beira and Durban and by air through the Robert Mugabe International Airport (RMIA). These Chinese goods constitute most imports cleared by customs through the country's busiest ports of entry such as Beitbridge, Forbes, Chirundu, the Robert Gabriel Mugabe and Joshua Mqabuko Nkomo international Airports (JMNIA) (Mswazi, 2021).

Trade facilitation aims at indirectly enhancing revenue through strategies other than direct and indirect tariffs, which have a tendency to increase transaction costs (Zaki, 2013). Grainger (2014) defined trade transaction costs as all costs incurred in getting goods from producers to final consumers including production, transportation, tariffs and inefficient trade procedures. The iceberg partial equilibrium, classical general equilibrium, new trade theory and supply chain models are used in analysing trade costs (Sally, 2013). Samuelson (1954) developed the iceberg partial equilibrium model asserting that inefficient trade procedures increase trade transaction costs driving a wedge between the price received by the producer and the price paid by consumers. The model emphasises that effective customs clearance practice between the originating and destination country indirectly reduce the cost of international trade in the process narrowing the gap between what the producers receive and what customers pay. Djankov, Freund and Pham (2006) employed World Bank data and a gravity model to examine the effects of border delays. They discovered that for every extra day the product is held up at the border, trade revenue decreases by around 1%. Hummels and Schaur (2013) calculated that for every extra day spent in transportation,



there is a decrease in the likelihood of the US sourcing from that particular country of 1-1.5%. For example, every day reduced in transportation duration is valued at 0.8% *ad-valorem* for manufactured goods. Parshotam (2018) avers that enhanced trade facilitation allows governments to benefit from the greater tax revenue generated by the expansion of international trade. The effects are particularly significant in developing nations such as Zimbabwe, where the income generated from taxes and customs charges is vital for the financial well-being of the population. These funds serve as the primary source of revenue for government expenses and capital budget outlays (Adeninji, 2018). They also provide a substantial contribution to the programmes designed to enhance the social and economic welfare of the population.

This research is premised on the theory of globalization associated with Robinson (2007) and Connell (2007) who define trade facilitation as one of the processes of globalization. Axford (2013) defines globalization as “the increased integration of the world economy as evidenced by the growth of international trade”. Globalization is viewed as both a progressive and a retrogressive force and Meyer (2007) holds globalization in high regard towards ironing out past inefficiencies. By “globalisation,” most people mean the gradual loosening of restrictions on the free movement of capital, goods, services, people and ideas across national and international borders, as well as the corresponding shifts in policy and institutional frameworks. Trade facilitation reforms are considered a part of globalisation aimed at eliminating previous inefficiencies, such as complex customs procedures and redundant manual systems, through the harmonisation and computerisation of trade processes. Efficiently addressing and eliminating previous inefficiencies promotes genuine trade, along with various other advantages such as attracting more stable financial resources, stimulating economic activity, generating employment opportunities, increasing export earnings and imports bills, accelerating the dissemination of new technologies and broadening the potential for future innovation (Yadav et al, 2024). As supply chains become globalised due to renewed interests in economic integration, developing countries rely more on effective trade facilitation practices by customs administrations (Lowell, 2024). Trade facilitation reforms can also be seen to imply institutional changes in the global world. Trade facilitation standardises actions by various stakeholders as different entry points in developing countries appear to live by different set of rules, procedures and regulations from the rest of the country.

The theory of Regional Economic Integration (REI) defined by Lowitt (2017), refers to a commercial policy aimed at selectively reducing or eliminating trade barriers between states sharing physical boundaries. In REI terms, trade facilitation encompasses the collective measures taken at national, regional and multilateral levels to decrease the costs of trade transactions (Hassan, 2019). Regional blocs, such as SADC, consist of geographically close countries which are likely to face similar local transaction costs that they can collectively agree to reduce (Odularu, 2019). A customs union is one type of regional integration that facilitates trade by collecting taxes at the first port of entry

into the region speeding up the process of clearing commodities, especially collecting duties by avoiding duplication within the bloc of countries. By assessing and collecting duties at the first port of entry, additional formalities are reduced as goods transit other countries before arriving at the country of destination. Fostering deeper integration going beyond trade is one of the potential benefits of promoting regional collaboration in trade facilitation (Grainger, 2014). Zimbabwe ratified many Regional Trade Agreements (RTAs), including the ACFTA, SADC and COMESA, which grant favourable rates of taxes on imports of goods coming from member states as long as the necessary documentation and origin regulations are presented. The creation of these economic ties makes it easier for developing countries to interact with and taking part in global value chains, leading to a rise in trade volumes.

The conceptual framework of this paper is centered on the significance of trade facilitation in enhancing revenue collections without compromising customs control. This paradigm is based on the idea that trade and customs policies and procedures across nations not only have an impact on the cost of traded commodities but also on the governments' capacity to collect trade taxes on imports and exports. As a result, the prospective gains from reducing trade transaction costs arising directly and indirectly from such procedures are substantial while the opportunity cost of maintaining inefficient customs procedures is equally high (Engman, 2005). Perera (2016), Grainger (2016) and Adeninji (2018) confirm that ineffective customs processes are detrimental to businesses and countries as a whole. While businesses may face delayed and unpredictable goods delivery, direct costs associated with rent payments and compliance with onerous customs processes, countries face issues with smuggling, corruption, customs valuation and tax collection. There may also be significant indirect costs related to foregone business opportunities and the need to hold excessively high levels of stock. Efficient trade facilitation measures, from the government's perspective, should not harm the control and revenue collection processes. Some anecdotes raise concerns of direct relations between weakening controls and streamlining processes (Tavengerwei, 2018). Trade facilitation brings benefits to the public sector through efficient implementation of customs and related regulations. This could involve reductions in paperwork or in numbers of customs officials at ports of entry. Greater efficiency may reduce possibilities for traders avoiding fees and thus increase public revenue collected from customs procedures and from tariffs (Grainger, 2016). It could also reduce the cost of new procedures that may be necessary, for security concerns and opportunities for rent seeking through arbitrary collection and possible corruption activities. This research identified customs environment, port efficiency, regulatory environment and e-Business as the main facets of trade facilitation (Wilson and Mann, 2003).

#### *A. Enhanced Revenue Collection Critical Success Factors under Trade Facilitation*

Portugal, Perez and Wilson (2012) identified the presence of an excellent "hard" and "soft" infrastructure as necessary in promoting both international trade and free movement of goods as critical trade facilitated environment success factors for enhanced revenue collection. Physical infrastructure and information and communications technologies (ICT) defines hard trade infrastructure. Physical infrastructure comprises ports, airports, roadways and rail whilst ICT constitutes soft infrastructure required for improved efficiency, productivity and reduced transaction costs. Border and transport efficiency and the corporate regulatory environment are the other soft trade infrastructure. This implies that enhanced revenue collection in a trade-facilitated environment is feasible through adequate resources, both financial and non-financial, enabling investment in all the four categories of infrastructure as advocated by Portugal, Perez, and Wilson (2012). Gumbo and Nkala (2023) on challenges faced by developing countries in the implementation of trade facilitation initiatives show that development partners offering aid to emerging economies have a stronger preference for funding soft rather than physical infrastructure. In contrast, most ports of entry in developing countries such as Zimbabwe require both forms of infrastructure as these countries face challenges of dilapidated and obsolete infrastructure resulting in overcrowding at key border posts such as Beitbridge, Chirundu and Forbes. The utilisation of private resources and public-private partnerships to finance border infrastructure as was done in Beitbridge Border post results in significant user fees, tending to undermine the goals of trade facilitation.

Wilson and Mann (2003) listed the regulatory environment, customs environment, port efficiency and e-business as the critical success elements that guide efforts to improve trade facilitation. The concept of "port efficiency" is intended to gauge the standard of air and maritime port infrastructure. "Customs environment" is a term used to quantify both the administrative transparency of border crossings and customs as well as the direct customs costs. "Regulatory Environment" is a metric used to gauge the economy's handling of trade regulations. The concept of "E-Business Usage" measures the economy's use of networked information to boost economic activity, efficiency, and how much domestic infrastructure such telecommunications, financial intermediaries and logistics companies are in place. Enhanced revenue collection in a trade-facilitated environment made feasible by the efforts directed at improving all the four elements of trade facilitation (Wilson and Mann, 2003). Shayanowako (2013) identified "coordinated border management" as one of the critical success factors for enhanced revenue collection in a trade facilitated environment. These assertions are also reinforced by Gumbo and Nkala (2023) who observed that, despite developing countries strong encouragement of cooperation among border agencies in accordance with the WTO TFA, there are too many border agencies stationed at certain ports of entry in Southern Africa leading to unnecessary duplication of border work. These numerous

stakeholders undoubtedly cause unnecessary delays, fuel corruption and are very inconveniencing to both traders and travellers (Tsietsi, 2021, Gumbo and Nkala, 2023). Consequently, it is imperative to identify the essential stakeholders at the border, determine their respective numbers and establish identification mechanisms. Developing countries such as Zimbabwe should effectively curb revenue leakages through fighting unethical stakeholder behaviours.

Muranganwa (2023) identifies the presence of equitable distribution of resources among all stakeholders involved in the clearance of travellers as one of the critical success factors for enhanced revenue collection. While in most developing countries, all border agencies present at the border posts have a legal obligation to fulfil, customs administrators seem to be the only agency equipped with the resources to effectively perform their duties. These assertions are in agreement with Chiukira (2019) who observes that in Zimbabwe, border stakeholders such as police and the immigration departments have dual interest in trade facilitation. ZIMRA is prioritised above other players or departments because the Authority generates substantial revenue for Central Government, with other agencies bringing in modest profits for certain ministries or departments (Mafurutu, 2021; Gumbo and Nkala, 2023). For successful implementation of all articles and provisions of the TFA, all responsible agencies and authorities must participate equally towards attainment of the intended results (Gumbo and Nkala, 2024). An unfair distribution of resources leads to a complex and sluggish procedure that may fail to fulfil the efficiency and tangible outcome expectations of institutions such as the WTO (Gumbo and Nkala, 2023).

Tavengerwei (2018) asserts that an effective trade facilitation framework revolves around the implementation of proper human capital policy by customs as the lead trade facilitation agent together with all other stakeholders operating from the various ports of entry. A necessary body of well-trained and well-remunerated professional customs administrators should be established. These trade professionals should better understand complex and difficulty of applying customs legislation and procedures, even after simplification (Chiukira, 2019). Well-educated personnel with clear understanding of the role of customs and trade facilitation in enhanced revenue collection must be recruited and training programmes must be developed. Such programmes should ensure that staff are able to interpret and apply all trade related legislation together with enforceable codes of conduct spelling out expectations and consequences of non-performance together with the disciplinary retribution in corruption cases. All customs officials involved in the travellers and cargo clearances should be experts in customs valuation, tariff classification, determination and application of the rules of origin principles. These are core issues in customs compliance procedures and pillars for establishing liability for duties and VAT on imported goods (Parshotam, 2018). Imported and exported commodities should be correctly classified in appropriate tariff headings as tariff classification codes are directly linked to duty payable

on each commodity. The general rate of Customs duty on imported goods ranges between 0-40 percent in Zimbabwe (Mswazi, 2021). A competent customs officer ensures that customs does not collect less revenue than required nor more revenue than appropriate out of ignorance or incompetence.

Pasara et al. (2020) identifies one of the critical success factors for effective revenue collection in a trade facilitated environment to be the presence of an effective customs administrations that ensures duties and taxes are collected as prescribed by the legislation with the process done efficiently and free from corruption and political influence. Muranganwa (2023), Mafurutu (2022) and Siavhundu (2020) emphasize the need for a clear separation between the setting of tax policy and administration of such a policy, with simple and transparent laws and regulations. One of the key features present in many countries with effective customs administrations is an independent judiciary authorized to undertake independent reviews of all tax matters, particularly on cases of fraud and corruption (Wilson, 2003). Performance criteria adopted for the customs administrations, including revenue targets, service expectations and resources required to meet the established criteria should be realistic and achievable. Taxpayers should be encouraged positively to raise issues of interpretation and administration of the tax laws (Chidede, 2018).

Increased autonomy for revenue administrations as a way of facilitating change, especially in developing countries is observed (Makunike, 2017). Giving more autonomy to the administrations effectively facilitate change and address such chronic problems as low salaries, low levels of performance and corruption, slow and ineffective procurement and budgeting challenges. Reliance on an effective civil service yields an additional measure of independence to government entities, a professional civil service avoids political appointments, often subject to political interference. In certain African countries, the approach to civil service reform has been to separate certain functions of government in order to rapidly improve performance (Parshotam, 2019). This approach has been applied to tax and customs administrations through the creation of revenue authorities in Ghana in 1985 and Zimbabwe in 2001. The creation of revenue authorities, ZIMRA in Zimbabwe and the Ghana Revenue Authority (GRA) are a means of improving tax collection providing mechanism of addressing poor revenue management, low pay and rampant corruption (Tavengerwei, 2018). It is also an expedient way of improving performance of the revenue agencies in the context of a revenue crisis.

Gumbo and Nkala (2024) identified effective risk management, investigation, intelligence as well as internal audit functions within customs administration as critical success factors for enhanced revenue collection under trade facilitation. Investigation units are responsible for tackling fraud and trafficking happening throughout the entire customs territory, including prosecuting for serious offenses whilst customs intelligence and risk management functions select and target interventions. A mobile customs preventive service must be present at borders to ensure goods are directed to customs clearance offices, combat smuggling and

other criminal activities while participating in border surveillance. Tsietsi (2021) highlights the presence of continuous stakeholder engagements through broader and deeper dialogue with the private sector, exchange of information and co-ordination with domestic tax administrations and other government agencies, international customs cooperation, particularly for enforcement and trade facilitation purposes as one of the critical success factors for enhanced revenue collection in a trade facilitated environment.

#### *B. Trade Facilitation as a Solution for Customs Revenue Leakages*

Although import tariff rates have been reduced around the world, customs revenue still constitutes a substantial portion of government tax revenues (WCO, 2014). One of the main customs-related challenges is detecting and avoiding fraud impacting on revenue collection through *mis-invoicing* through under and overvaluation, voluntary *mis-classification*, smuggling and *mis-declarations* of transit or origin. The “*mis*” here implies flawed approaches towards pursuit of the revenue collection and trade facilitation agendas usually impacting negatively on traders and travellers alike. The agreement on trade facilitation provides specific provisions aimed at avoiding revenue loss, including article 7.5 on post-clearance audit and articles 12.2–12.12 on exchange of information and verification (Gumbo and Nkala, 2024). One estimate suggests that the fraudulent *mis-invoicing* of trade transactions is the largest component of illicit financial flows from developing countries, accounting for 78% of all illicit flows (Zaki, 2013). Revenue risks in the customs context include leakage through the smuggling of highly taxed goods such as alcohol, tobacco, fuel and mineral oil as well as commercial fraud activities like undervaluation, *mis-classification*, *mis-use* of origin and preferential duties including duty drawback.

Pasara et al. (2020) identified several revenue leakage channels including duty waiver and concessions abuses, diplomatic cargo and personal effects privileges abuses to clear consignments actually meant for commercial use. Developing countries such as Zimbabwe offer a number of import duty and tax exemptions such as public servant, immigrants and disability rebates. There are also insufficient resources for enforcement follow up and post clearance audits to guard against abuse of such facilities by undeserving clients (Bonga, 2021). This often means that some undeserving clients import goods duty-free or at a lower rate, while others without knowing, are made to pay higher tariffs carrying a heavier duty burden to make up for the loss. These measures drain private and public government revenue, often with negative impact on competitiveness and broader goals of societal fairness. Developing countries such as Zimbabwe need clear principles for exemption regimes, resulting in negative revenue impacts versus any social and economic benefits and rescission of counterproductive exemptions that call for the strengthening of administrative control of such exemptions.

Tiriboyi (2015) concur with Pasara et al. (2020) in identifying falsification of import documentation such as pro-forma invoices, final invoices and bills of lading, non-imputation of vehicle identification numbers of inspection acts to deliberately undervalue vehicles as other channels for revenue fraud. Mashiri and Sebele-Mpofu (2015) identified smuggling and submission of forged documents for pre arrival assessment reports and abuse of diplomatic cargo and personal effects privilege to clear consignments actually meant for commercial use as other revenue leakage techniques used to defraud governments. Smuggling is the evasion of duties and taxes on the importation and exportation of goods by circumvention of border controls. This may sometimes encompass both illegal activities typically thought of as smuggling and tax avoidance activities which are legal and generally not considered smuggling. Both illegal and legal circumvention reduce total tax revenues accruing to the state. Siavhundu (2020) and Mswazi(2021) discuss smuggling as a relatively sophisticated industry, often arranged in the form of a network amongst service providers and officials, organised primarily by a small number of key players and following distinctive tactics, routines and schedules. Thus trade facilitation efforts should focus towards modernisation through introduction of mobile scanners and drones to detect smuggled goods at illegal and porous ports of entry. Full implementation of Article 8 of the WTO TFA for joint patrols by customs, the army and the police could help curb smuggling and seal revenue leakages. Implementation of Article 12 of the TFA on customs cooperation can help countries do with data matching and detect undervaluation of products for example, at the Beitbridge Border Post, some traders may overvalue export of goods from the SA side with the intention of fraudulent claiming VAT and under declare in Zimbabwe so that they can reduce import tax liability.

Mafurutu (2015) identified tax evasion as one of the channels of customs revenue leakages. Mazikana (2019) argued that customs revenue leakages through tax evasion leads to the erosion of the tax base and these revenue losses from non-compliance are critical in causing substantial budget deficits. Kamonero (2023) says tax evasion has harmful effects on economic efficiency and income distribution as due to different opportunities for evasion the effective tax rates facing individuals and firms may differ. Tax evasion also takes the form of underground economic activities whose expansion affects implementation and outcomes of economic policies (Kurauone et al, 2020). According to Chibira (2022), tax evasion and citizens' disrespect for the tax and other laws also contribute to undermine government legitimacy. Consequently, tax evasion has unintended negative effects on society through undermining purposes and outcomes of formal tax systems. The transparent and impartial application of the law through trade facilitation efforts to improve the 'soft infrastructure' "such as the legislative environment reduces tax evasion incidents as potential offenders become scared of punishment of offenders, (Mafurutu, 2020). Customs duty exemptions and other tax incentives increase the compliance risks to revenue collections. These policy-based incentives are often significant, but their cost in terms of foregone revenue, may

not always be accounted for in budget documents. Customs administrations, in collaboration with domestic tax administrations and ministry of finance's macro-fiscal units or tax policy units, should ensure that information on foregone revenue through corruption and implications for revenue leakage is well explained and communicated to policymakers. When poorly controlled, tax incentives at the point of entry weakens the withholding role of customs and create opportunities for evading taxes on domestic value added commodities.

Customs commercial fraud is not only an area of concern for both developing and developed countries (Chidede, 2023). Perpetrators take advantage of every opportunity presented in multi-modal transportation systems and trade patterns to execute a variety of fraudulent schemes, causing significant damage through revenue leakages and inhibition of economic competitiveness of compliant traders. Some aspects of Customs commercial fraud, such as overvaluation are themselves linked to money laundering. Such disguised illegal capital outflows provide criminal groups with funds to fuel criminal activities, such as arms purchases/sales, drug and tobacco smuggling. Such illicit and dirty money always requires cleaning by the criminal syndicates before channelling it into the official monetary system. Grainger (2014) argues that trade facilitation offers a strategic way for the effective detection and prevention of commercial fraud including employment of risk management strategies, use of commercial scanners to complement physical inspections, capacity building and international cooperation (WCO, 2013). Kamonero (2023) identifies trafficking in goods whose consumption undermines public health and safety such as cigarettes drugs, alcohol and tobacco as significant channels for revenue leakages. The importation and exportation of such goods is highly controlled by governments through prohibitive taxes. The smuggling of cigarettes and tobacco products, alcohol, fuel and mineral oil is a global phenomenon contributing to international organized crime, adversely affects revenue collection and undermines public health objectives. Counterfeit cigarettes are sometimes declared to customs as genuine at ports of entry providing a way counterfeit cigarettes are introduced into the legitimate market with duties and taxes paid. Substantial profits still accrue to the criminal syndicate, now exempted from incurring additional costs associated with concealing the cigarettes.

Hamudi (2021) states that huge sums of potential revenues are lost through leakages linked to corruption which Mpofu (2022) defines as the use of a public office for private gain. Apart from the loss of revenue, corruption erodes civil service moral standing of a country. Although there is a paucity of available data because of difficulties experienced in accessing official data and the sensitivity of this research, politicisation and classification of such data, cases of corruption have been observed, discovered and periodically reported by the ZIMRA (Mapope et al. , 2022). Corruption includes bribery, 'push' money and undervaluing of merchandise. Mashiri and Sebele-Mpofu (2015) identified main causative factors of corruption as the inability to pay high import duties, congestion and slow clearance of goods



and the existence of underpaid and greedy customs officials taking advantage of the prevailing economic conditions to accumulate extra money. The slow pace of goods clearance during the day and the quicker processing of clearance processes during the night, suggest collusion and corruption conducted under the cover of darkness.

### III. RESEARCH METHODOLOGY

Three research paradigms namely ontology, epistemology and axiology anchors this research philosophy, taking from the postulation that reality is both multiple and relative (Hudson & Ozanne, 1988). The current study employed an empirical interpretive research philosophy, comprehending the social phenomena in a quest to explain the significance of the social environment (Bell and Harley, 2022). Creswell (1998) highlights the relevance of articulating the experiences in the process of acquiring knowledge as individuals within a community possess a comprehension of the universe directly linked to personal encounters and observations, making them a valuable source of data for the research. Interpretivism depicts high validity data suitable for exploring latent reasons behind complex social processes (Henning, 2002). The interpretive approach was considered in analysing the significance of trade facilitation on revenue collections by the Zimbabwe Revenue Authority.

#### A. Research Design

Researchers in business, science, technology and economics employ either qualitative or quantitative methodologies. Qualitative research helps researchers gain an understanding of human behaviour, intentions, attitudes and experiences, based on the observation and interpretation of human subjects through interviews using both open and closed-ended questions and observations. Quantitative research on the other hand, is appropriate when the researcher seeks to establish the cause-and-effect relationship among variables using different statistical and computational methods most common in surveys, experiments and other types of natural sciences or engineering research. Qualitative research methodology is preferred to explore subjective experiences, opinions, perceptions and attitudes of customs officers on the impact of trade facilitation initiatives on customs revenue collection. This is not a cause-and-effect relationship type of research emphasized in quantitative research philosophy. Similarly, Dalu et al. (2016) used the qualitative research methodology to assess the impact of value-added tax refunds on revenue collection on Region one (1) taxpayers in Zimbabwe. This research adopted a qualitative approach to capture several subjective elements relating to trade facilitation including the examination of the critical success factors for enhanced revenue collection and the evaluation of trade facilitation as a solution to customs revenue leakage. We provide a way of exploring and understanding the meaning individuals or groups attach to human induced social problems (Creswell, 1998).

#### B. Targeted Population

The target population whose opinions and perceptions were key to the research comprised ZIMRA revenue officers, revenue supervisors and customs managers as trade facilitators and national revenue collectors. A revenue officer is responsible for the assessment and determination of the duties and taxes payable hence facilitating movement of vehicles and people within the customs yard. A revenue supervisor oversees the work of the revenue officer while the middle customs manager oversees the work of both the revenue officer and supervisor. The senior customs managers are more concerned with the formulation of strategy and ensuring everyone under their chain of command adheres to laid down procedures. Income tax, capital gains tax and Value Added Tax (VAT) is handled in the domestic taxes environment whilst customs' duties, excise, presumptive and VAT on imports are processed in the customs environment. This research assumed that within six years a revenue officer will have worked in both the domestic taxes and customs environment having undergone a two-year traineeship programme in both environments within ZIMRA. The authority to collect data was obtained from the Zimbabwe Revenue Authority. Five customs senior managers, 10 customs middle managers, 31 customs revenue supervisors and 34 revenue officers, totalling 80 participants were interviewed.

#### C. Sample Size and Sampling Technique

Data collection instruments comprised open-ended questionnaires with specific open and close-ended questions on various aspects of the investigation. A purposive sampling technique was employed to identify the 80 respondents working at the Zimbabwe Revenue Authority, particularly those in the revenue collection department. Purposive sampling ensured collection of valid and relevant data to answer research objectives and generate meaningful findings (Saunders et al., 2009). The researchers distributed 80 questionnaires to respondents in the Beitbridge, Chirundu and Forbes border posts of Zimbabwe, targeting customs managers, middle managers, revenue supervisors and revenue officers as key informants.

#### D. Sampling Procedure

Forty-three questionnaires were distributed through Google Forms while 37 were hand-delivered. More questionnaires were distributed through Google Forms because most respondents preferred answering questions online rather than physically filling in hard copies. Ethical principles were observed to protect human subjects as required by fundamentals of any research involving human subjects. Ethical issues such as seeking consent of the key informants in answering the questions were observed during the data collection process and interviewees were assured of their liberty and freedom to terminate the interview process anytime they so wished. The researchers therefore did not manipulate respondents hence a clear explanation to respondent of voluntary participation in the research was well articulated as part of the ground rules. The research instrument did not record any information that could identify the respondents ensuring the anonymity of the responses and



informants and reporting in findings observed the need for confidentiality of respondents and responses.

#### E. Data Analysis

The data collected from the participants was analysed using the Statistical Package for Social Sciences (SPSS) version 29 software. Qualitative data, thematic and content analysis were employed in coding the responses and descriptive statistics were generated using SPSS. Several qualitative data sources enabled verification, triangulation and complementarity of data to describe the scope and content of data collected. The results of various elements of the study were presented in graphs, frequency tables, cross tabulations formats while specific statistical tests such as the mean and variance analysis were also discussed. The qualitative results were presented using “quotable quotes” while complex thematic analyses are presented in the form of frequency tables focusing on several dimensions of trade

facilitation including customs environment, port efficiency, regulatory environment and E-business as the four major themes of this research.

### IV. FINDINGS

#### A. Descriptive Statistics

Eighty questionnaires were distributed using a combination of online and hand delivery techniques and only 70 questionnaires, comprising 36 from google forms and 34 hand delivered hard copies, were collected and analysed. This 88% response rate enhanced the reliability of results as Hobson et al. (2013) denotes that a response rate of more than 50% fairly increases the validity of the research findings especially in qualitative studies. Demographically 44% of the respondents were males with a minimum of 6 years working for the ZIMRA.

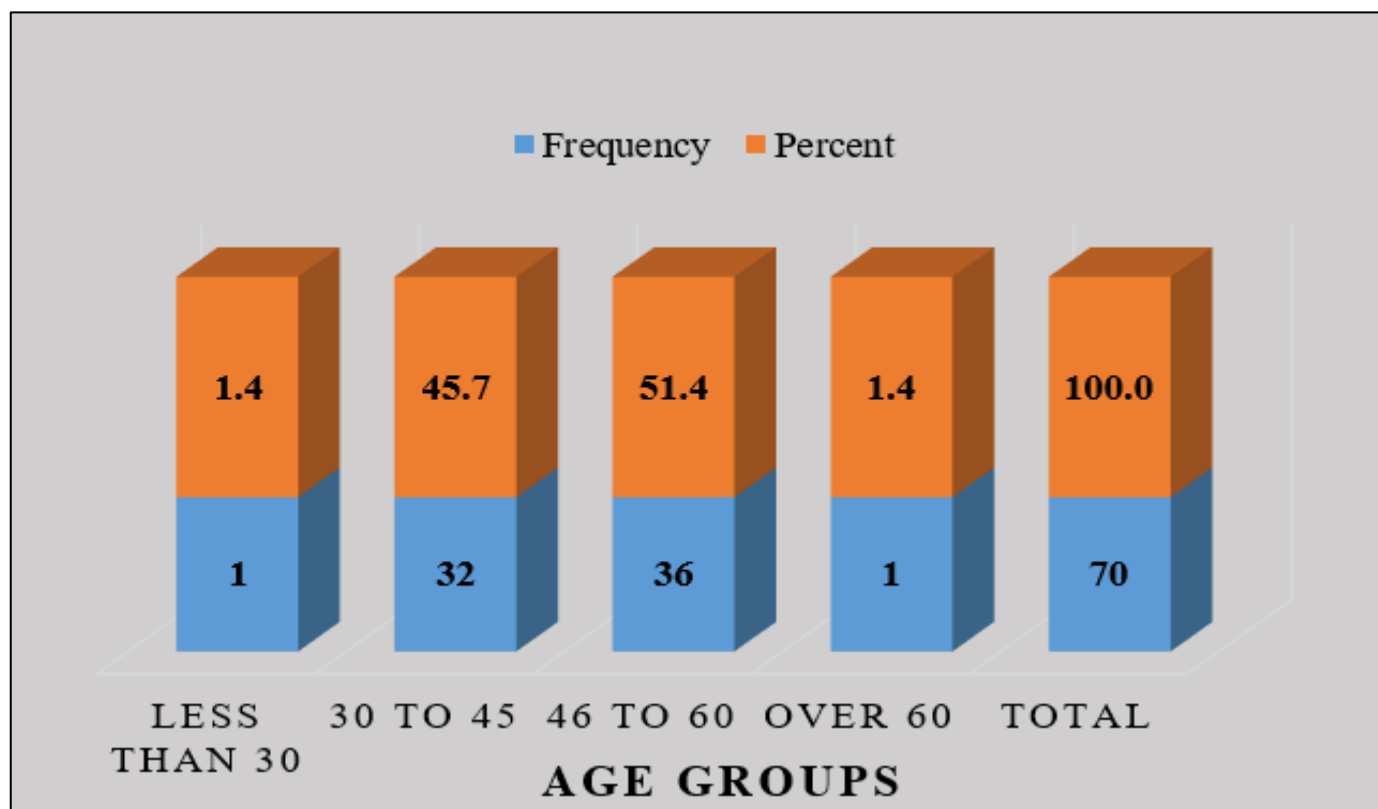


Fig 1: Respondents 'Age Groups Distribution

This outcome suggests ZIMRA as an equal opportunities employer, in conformance with the national gender policy that aims at 50% gender representation across the board. One percent of the respondents were less than 30 years old, 46% were between the ages of 30 to 45 years, 51% were between the ages of 46 to 60 years and 1% were over 60 years as shown in figure 1. These demographics are in line with the requirement that revenue officers require a business related undergraduate degree prior to joining the organisation, followed by a rigorous two-year internal training programme

at the ZIMRA training centre on customs and taxes issues before examination and deployment at border posts. In Zimbabwe most young people complete first degrees at an average age of 25 years. The one percent of respondents over 60 years indicates that elderly employees exit the organisation through dismissal, retirement or death. Lately most older and experienced personnel have left the organisation for greener pastures in the diaspora. However, the Zimbabwean Labour Act Chapter 28:01 clearly states that attainment of 55-65 years qualifies one for early or mandatory retirement.

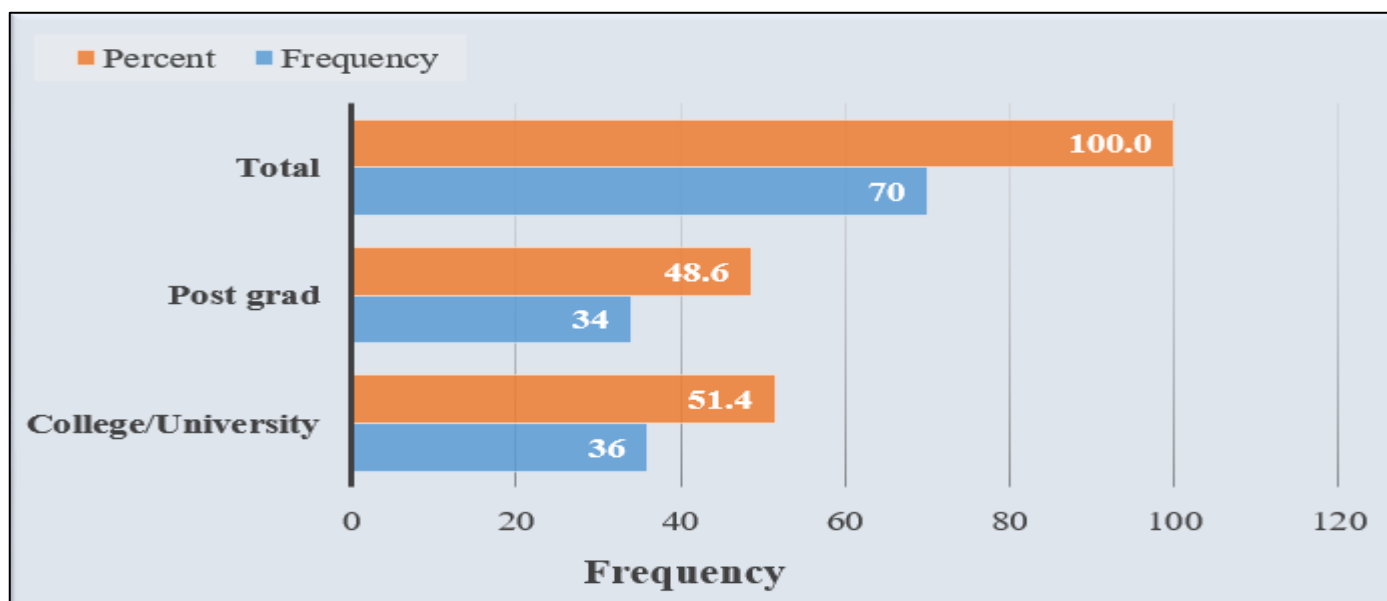


Fig 2: Respondents Level of Education

Fifty-one percent of the respondents held undergraduate degrees and 49% had postgraduate degrees in different disciplines (See figure 2). The results reflect ZIMRA's current entry requirement of at least an undergraduate degree in various areas of business, finance and fiscal studies for applicants to qualify for recruitment. There is competition for promotions once engaged, compelling employees to pursue academic and professional development, to qualify for promotion and personal advancement within or outside the organisation. Advancing oneself academically and professionally is the most common route employees pursue in this regard.

Three percent of respondents were in top management, 9% middle managers, 41% revenue supervisors and 47% revenue officers (See figure 3). The 5 top managers targeted for interviews, due to the nature of their busy schedules, were difficult pin down for an interviews as they were said to be in strategic management meetings most of the time. Only 2 of these top managers were successfully interviewed. The many revenue officers provided the bulk of the responses as they were always on the ground and showed a good understanding of the research process as well as trade facilitation specific issues such as functionality and impacts of trade facilitation initiatives on revenue collection.

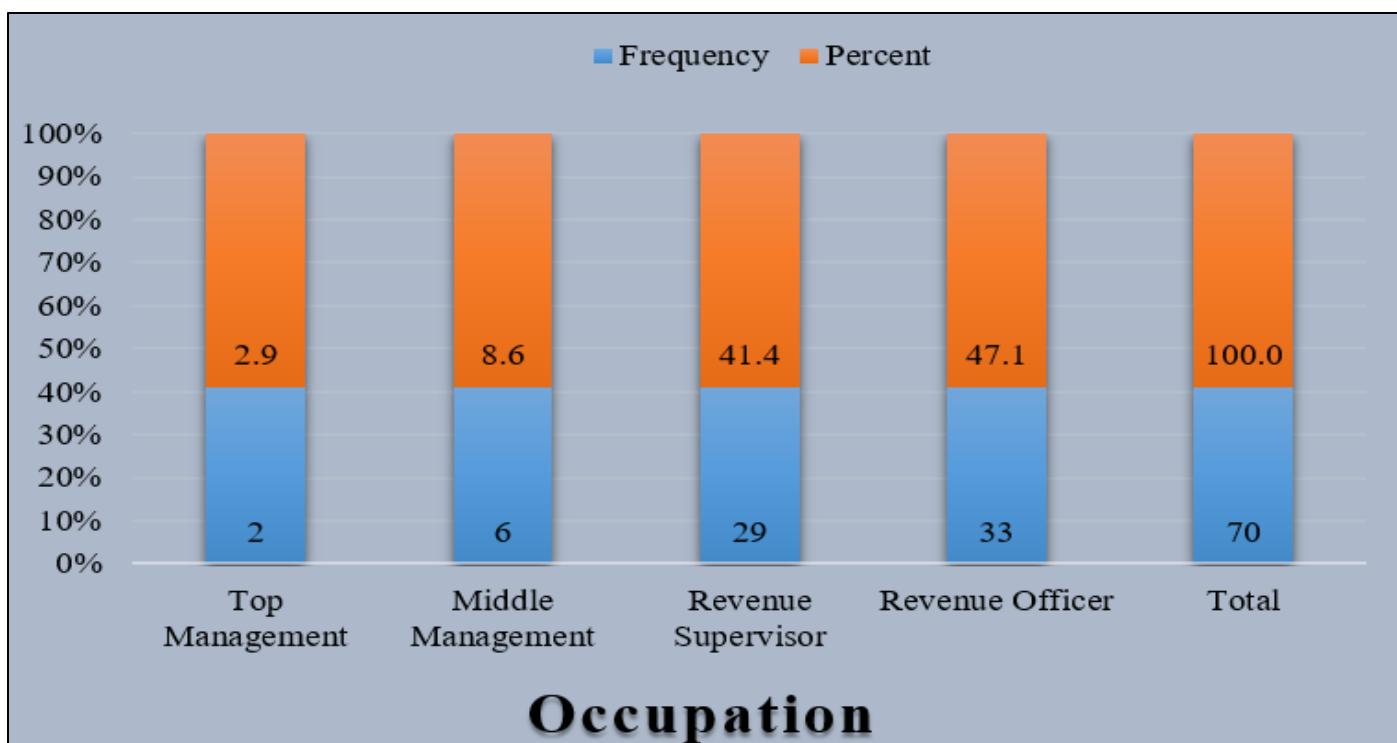


Fig 3: Occupations at ZIMRA

On work experience, results show that 1% of the respondents had less than 6 years of work experience, 16% had 7 to 10 years, 34% had 11 to 15 years and 49% had more than 15 years of work experience (See figure 4). These perceptions are therefore based on data that was collected

from a sample of respondents with a good understanding of ZIMRA as an organisation and the trade facilitation concept in the realm of international trade, customs duties and impacts on revenue collection.

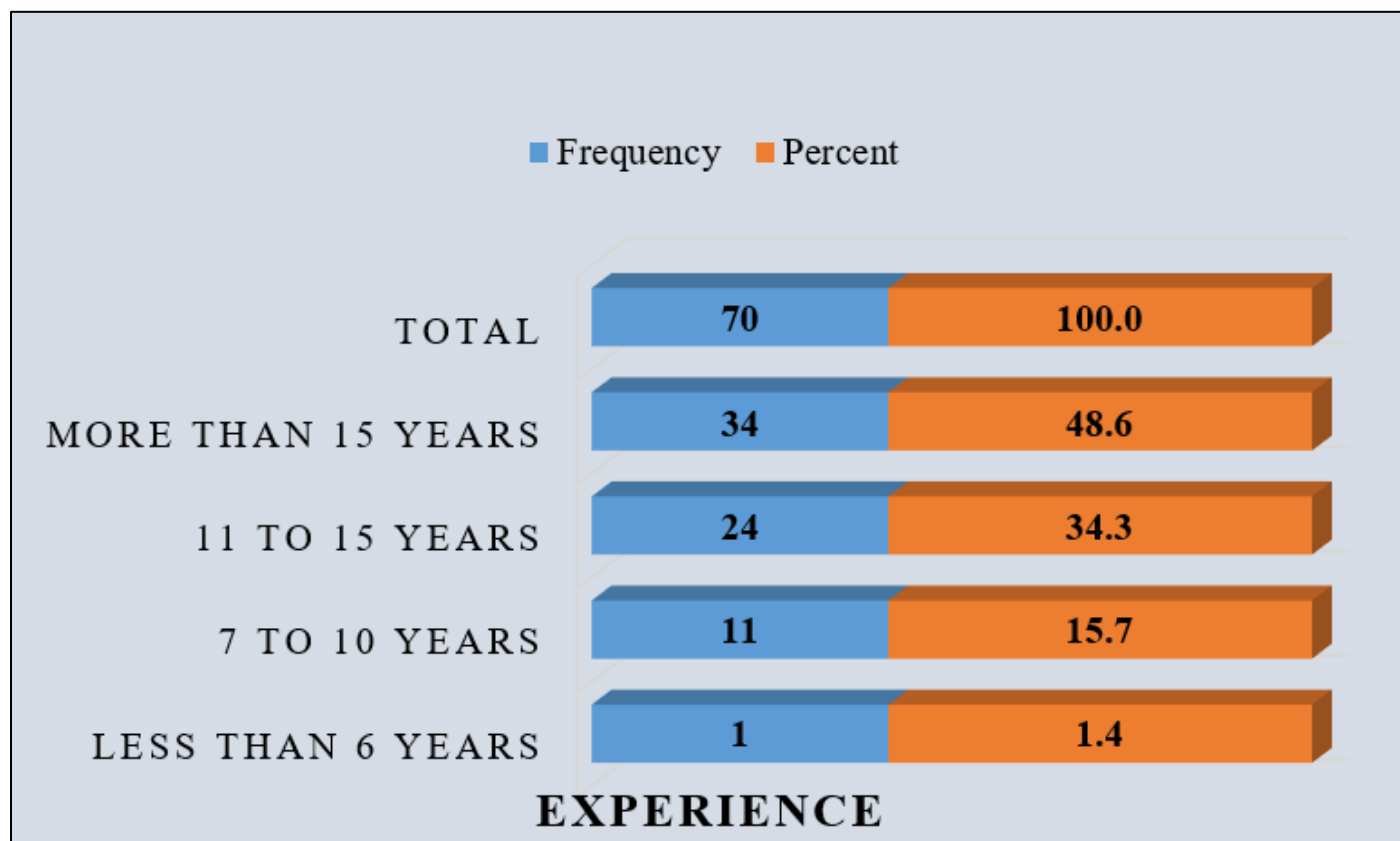


Fig 4: Level of Experience at ZIMRA

Many years of work experience portrays ZIMRA as a stable organisation with a low job staff turnover rate. ZIMRA is one organisation in Zimbabwe that strives to provide a comfortable financial base by taking care of the human capital in a manner commensurate with levels of education and demands on their jobs. ZIMRA employees unlike other civil servants enjoy better salaries in comparison with those paid by other state owned enterprises and this strategy has worked well to curb employee attrition through voluntary termination.

#### B. Knowledge of Trade Facilitation

As respondents were asked to share knowledge and understanding of trade facilitation, main themes emerging portraying trade facilitation as the process of streamlining, standardising and harmonising customs procedures, ensuring speedy clearance of goods at different points of entry and removing unnecessary barriers at border posts. Responses proffered were in accordance with the definitions provided by the WTO, WCO and UNCTAD, notwithstanding the absence of a widely acknowledged definition of trade facilitation. The respondents' understanding of trade facilitation was crucial in

enhancing the credibility of remarks regarding the impact of trade facilitation on tax collection. A revenue collector with a limited understanding of the concept of trade facilitation is likely to encounter challenges in operationalizing trade facilitation policy. Submissions from individuals with limited comprehension of the concepts soliciting answers may be challenging to consider as trustworthy. On the state of implementation of trade facilitation in ZIMRA, respondents were aware that ZIMRA is already implementing trade facilitation reforms.

Probed on the perceptions of “revenue enhancement”, two participants did not respond but 92% expressed increasing tax base as their perception of revenue enhancement. They were further asked whether trade facilitation would improve revenue collections in Zimbabwe and all respondents unanimously aligned 100% with the desk research findings. A closer review of this response triggered a reflection on how ZIMRA missed net revenue collection targets in 2014, 2015, 2016 and 2017, the period immediately after the ratification of WTO Trade Facilitation Agreement (See figure 5).



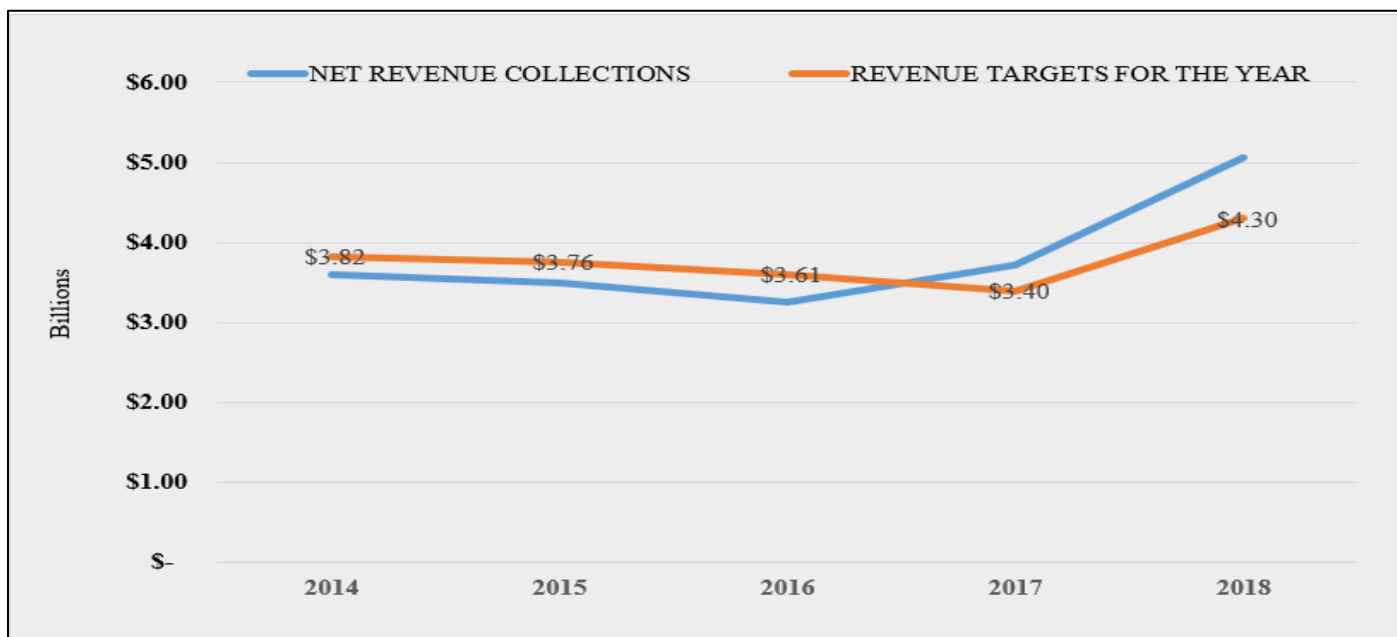


Fig 5: ZIMRA net Revenue Collections from 2014 to 2018  
Source: ZIMRA Database

However, immediately after Zimbabwe deposited the ratification instrument with the WTO and embarked on the ambitious implementation of the WTO TFA initiatives, ZIMRA surpassed revenue targets from 2018 to 2020. This revenue performance record may not be entirely reflective of practical issues on revenue enhancement expected outcomes with rising cases of tax evasion considering that ZIMRA personnel are alleged to be responsible for failure to plug

revenue leakages through smuggling, use of undesignated entry points, bribery, under-manning of border posts, under-invoicing and lack of appropriate technology such as baggage scanners required at border posts. ZIMRA failed to meet revenue collection goals for the year 2021, but exceeded 2022 and fell short of the 2023 revenue targets, as shown in Figure 6. These outcomes are partly attributable to the problems posed by the COVID-19 pandemic (Kamonero, 2023).

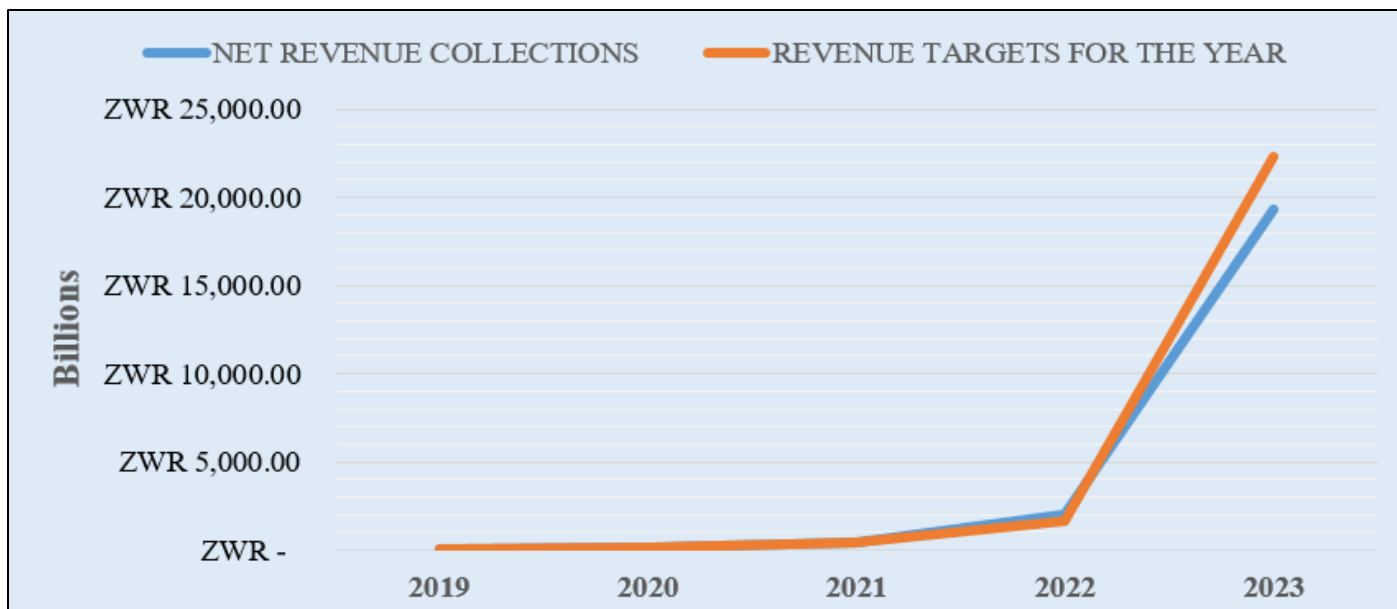


Fig 6: ZIMRA Net Revenue Collections from 2019 to 2023  
Source: ZIMRA Database

### C. Perception of Trade Facilitation Variables

Respondents' understanding of the four facets of trade facilitation aligned with the postulations by Portugal Perez and Wilson (2012) where customs environment is understood to reflect the administrative transparency of customs and

border crossings whilst the regulatory environment reflects a country's approach to regulations. While e-business uses networked information to improve efficiency and modify economic operations, port efficiency was found to reflect the quality of border, airport and marine port infrastructures

(Wilson et al., 2003). The respondents' understanding of these four facets of trade facilitation enhance the credibility of remarks regarding the impact of trade facilitation on tax revenue collection, details on each other 4 elements are discussed in sections 4.3.1 to 4.3.4 below.

#### ➤ Customs Environment

Respondents' perceptions of the customs environment (CE) and the effect on trends in revenues collected were analysed using a 5-point Likert scale, ranging from 1 = Strongly Disagree, 2 = Disagree, 3 Neutral, 4 = Agree and 5 = Strongly Agree. The mean is interpreted as results close to one showing contrary responses of respondents, three implying neutrality of responses and five depicting agreement of the respondents. Standard deviations explain the deviation or reaction of the responses from the mean.

The results of CE Item 1 revealed a mean of 4.94 and a standard deviation of 0.376 meaning that most respondents strongly agree that clearly laid down procedures necessitate timely processing of entries, collection of applications and release of goods at the port of entry. Timely processing on entry critically enables officers to serve more traders within a reasonable period thereby affirming the perceptions of increasing the revenues collection. The results of CE item 2 show a mean of 4.86 and a standard deviation of 0.460 expounding that most respondents strongly agreed with the notion that an improved customs environment necessitates a good environment for revenue enhancement. The standard deviation results depict responses not deviating from each other but rather significantly resonate around the same phenomenon. These results affirm that an improved customs environment, attracts both local and foreign investors. Traders would also be willing to export Zimbabwean products as the world becomes aware of the favourite customs environment. Such investments shall accrue to the government, other than foreign direct investment, also in the form of import and export tax revenues. With an increase in earnings, companies are bound to either recruit more

employees or increase employees' salaries hence more revenue to the government accrues from Pay as You Earn (PAYE).

The results of CE item 3 in Table 1 show a mean of 4.87 and a standard deviation of 0.536 ting that most showing that respondents strongly agreed that transparent audit with well laid down procedures attenuates customs officials from engaging in corrupt tendencies. Corruption is highlighted as a contributor to revenue leakages at border posts (Bonga, 2019). The revenue officers are less likely to engage in corrupt activities where there is a clear audit trail along with well-laid processes since they would be aware that detection of misdemeanours would result in instant termination of employment contract. The results also revealed that most respondents strongly agreed that good corporate governance in the customs environment results in improved transparency in an assessment of customs duties and taxes as supported by the mean of 4.53 and a standard deviation of 0.653. Implementation of good corporate governance at the border is important because it compels transparency and enhancement of revenue collection.

Results illustrated in Table 1, on the outcome of CE Item 5 revealed a mean of 4.87 and a standard deviation of 0.536 explaining that most respondents strongly agreed with the idea that clear customs procedures result in augmented transparency in the assessment of customs duties and taxes at the Zimbabwe Revenue Authority. Transparency fosters trust and confidence, enabling both formal and informal traders to make well-informed decisions and effective adherence to tax regulations. Overall the results indicated an average mean of 4.81 and a standard deviation of 0.512 showing that most respondents strongly agreed that the customs environment drives improved revenue collection. A well communicated and laid down procedure encourages timely processing at entry, more customers served and indirectly increasing revenue collection at that point.

Table 1: Customs Environment - Summary of the Results of the Likert Scale Analysis.

Customs Environment Items	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	Total	Mean	Standard Deviation
CE Item 1	01	00	00	01	68	70	4.94	.376
CE Item 2	00	01	00	01	68	70	4.86	.460
CE Item 3	01	00	00	05	64	70	4.87	.536
CE Item 4	01	00	00	29	40	70	4.53	.653
CE Item 5	01	00	00	05	64	70	4.87	.536
Total/Average	04	01	00	41	304	70	4.81	.512

#### ➤ Key

- CE Item 1: Clearly laid down procedures enable timely processing of entries, collection of applicable duties and release of goods
- CE Item 2: An improved customs environment creates a good atmosphere for investment
- CE Item 3: The clear audit trail which comes with well-laid-out procedures deters customs officials from engaging in corrupt tendencies

- CE Item 4: Good corporate governance in the customs environment increases transparency in the assessment of customs duties and taxes
- CE Item 5: Clear customs procedures result in increased transparency in the assessment of customs duties and taxes.

### ➤ *Electronic-Business*

Respondents perceptions regarding the adoption of E-Business were solicited and the analysis was done on a 5-point Likert scale, ranging from 1 = Strongly Disagree, 2 = Disagree, 3 Neutral, 4 = Agree and 5 = Strongly Agree. The mean results are interpreted as follows, a value close to one indicates contrasting replies from participants, a value of three suggests neutral responses and a value of five represents agreement among respondents. Standard deviations explain the deviation or reaction of the responses from the mean.

The research considered perceptions of respondents on the effect of E-Business as a dimension of trade facilitation (see Table 2). The results of E-B item 1 showed that the mean was at 4.91 meaning that most respondents strongly agreed that E-Business allows traders to pay their cargo-related duties, taxes and fees electronically. The standard deviation of 0.503 is closer to the mean, explaining the high similarity of the responses. The results of Items 2 and 3 show and means of 4.51 and 4.46 respectively, indicating that most respondents strongly agreed with the idea of adopting E-Business. The greater use of electronic systems throughout

the supply chain encourages the availability of more information for data-matching purposes. The use of electronic systems was seen as important in improving the movement of goods across borders, thereby promoting a green environment.

Item 4 produced a mean of 4.87, showing that the respondents strongly agreed that the use of E-Business mitigates opportunities for corruption, which contribute to less collection of revenues. The standard deviation at 0.536 shows that most participants echoed the same sentiments. The results of item 5 highlighted a mean of 4.57 explaining that most respondents strongly agreed that E-business gives an invaluable source of information for valuation, identification management and classification of goods. The results of standard deviation exhibit 0.604 showing that most respondents echoed the same notion. Overall, the mean of E-Business at 4.68 and a standard deviation of 0.590 depict that most respondents agreed that paying taxes and duties electronically is vital and could reduce corruption and increase revenue collection.

Table 2: E-Business- Conclusive Summary of the Results of the Likert Scale Analysis

E-Business Items	Strongly disagree 1	Dis-agree 2	Neutral 3	Agree 4	Strongly Agree 5	Total	Mean	Standard deviation
EB Item 1	01	00	00	02	67	70	4.91	.503
EB Item 2	01	00	00	30	39	70	4.51	.654
EB Item 3	01	00	00	27	42	70	4.56	.651
EB Item 4	01	00	00	05	64	70	4.87	.536
EB Item 5	00	01	01	25	43	70	4.57	.604
<b>Total/Average</b>	<b>04</b>	<b>01</b>	<b>01</b>	<b>89</b>	<b>255</b>	<b>70</b>	<b>4.68</b>	<b>.590</b>

### ➤ *Key*

- **EB Item 1:** Improvements in E-Business provide traders with the option to electronically pay cargo-related duties, taxes and fees rather than require manual payments
- **EB Item 2:** The greater use of electronic systems throughout the supply chain leads to the availability of more electronic information for data matching purposes
- **EB Item 3:** Automation improves the movement of goods by promoting a paperless environment, especially in times of pandemics such as the COVID 19 era
- **EB Item 4:** The use of E-business minimizes opportunities for corruption, which contributes to the minimization of transaction costs

- **EB Item 5:** E-business provides an invaluable source of information for valuation, identity management and goods classification

### ➤ *Port Efficiency*

Respondents' perceptions regarding port efficiency were investigated and the analysis used a 5-point Likert scale, ranging from 1 = Strongly Disagree, 2 = Disagree, 3 Neutral, 4 = Agree and 5 = Strongly Agree. The mean is interpreted as results close to one showing contrary responses of respondents, three implying neutrality of responses of participants and five depicting agreement of the responses. The standard deviations explain the deviation or reaction of the responses from the mean (See Table 3).

Table 3: Port Efficiency- Summary of the Results of the Likert Scale Analysis

Port Efficiency Items	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	Total	Mean	Standard Deviation
PE Item 1	01	01	00	02	66	70	4.87	.612
PE Item 2	01	00	00	02	67	70	4.91	.503
PE Item 3	01	00	00	30	39	70	4.51	.654
PE Item 4	01	00	00	27	42	70	4.56	.651
PE Item 5	00	01	00	05	64	70	4.89	.435
<b>Total/Average</b>	<b>04</b>	<b>02</b>	<b>00</b>	<b>66</b>	<b>278</b>	<b>70</b>	<b>4.75</b>	<b>.571</b>



➤ *Key*

- PE Item 1: Sound infrastructural developments enable faster consignments movement hence timely collection and application of duties and release of goods
- PE Item 2: Good infrastructure with cameras discourages officials from engaging in corrupt tendencies
- PE Item 3: Good infrastructure leads to improved levels of trade facilitation
- PE Item 4: Inefficient logistics raise the cost of doing business and reduce the potential for international and domestic market integration
- PE Item 5: Better logistics allow more market access and can thus foster trade.

The results showed that the mean and standard deviation of PE item 1 is at 4.87 and 0.612, respectively. This result show that most respondents strongly agreed that sound infrastructural developments assists in the efficient movement of consignments, in that perspective, timely collection and application of duties and release of goods, resulting in increased revenue collection at different entry points. The mean of PE item 2 is 4.91 and the standard deviation is 0.503 expounding that most respondents strongly agreed that good infrastructure mounted with cameras mitigates ZIMRA and other government officials from engaging in corrupt activities. Corrupt activities were perceived as a barrier to improved revenue collections, negatively affecting the country's economy. The results of PE items 3 and 4 are above 4.5 showing that most respondents agreed that inefficient logistics raise the cost of doing business and reduce the potential for international and domestic market integration. It was convincingly agreed that good infrastructure leads to enhanced levels of trade facilitation.

The mean of PE item 5 is at 4.89 and a standard deviation result of 0.435 explaining that most respondents strongly agreed that better logistics necessitate more market access and facilitate improved trade. The standard deviation results explain that most respondents shared the same thoughts on improving logistics. Overall, the researchers conclude that port entries with good infrastructure are important in reducing corruption, enabling faster movement of consignments, and allowing for more market access. The above perceptions hinged with an average mean of 4.75 and a standard deviation of 0.571. There is a paucity of research that has assessed the effectiveness of port efficiency as a dimension of trade facilitation. Mateta (2018) highlighted that smuggling is a relatively sophisticated industry, often organised by both service providers and revenue officials, who statistically follow distinctive strategies, routines and schedules. When the country's ports of entry have good infrastructure strategically mounted with cameras, corruption and smuggling activities may be attenuated. The introduction of mobile scanners to detect smuggled goods and use of drones are positive trade facilitation initiatives that assist in mitigating corrupt activities including smuggling.

➤ *Regulatory Environment*

Respondents' perceptions on the regulatory environment were captured and the analysis was done on a 5-point Likert scale, ranging from 1 = Strongly Disagree, 2 = Disagree, 3 Neutral, 4 = Agree and 5 = Strongly Agree. The means are interpreted as results close to one showing contrary responses of respondents, three implying neutrality of respondents' responses and five depicting agreement among responses. The standard deviations explain the deviation of the responses from the mean and Table 4 gives a summary of these results associated with the regulatory environments perceptions.

Table 4: Regulatory Environment: Summary of the Results of the Likert Scale Analysis

Regulatory Environment Items	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	Total	Mean	Standard Deviation
RE Item 1	01	00	00	02	67	70	4.91	.503
RE Item 2	01	00	00	33	36	70	4.47	.653
RE Item 3	00	01	00	02	67	70	4.93	.393
RE Item 4	01	00	00	03	66	70	4.90	.515
RE Item 5	01	00	00	05	64	70	4.87	.536
<b>Total/Average</b>	<b>04</b>	<b>01</b>	<b>00</b>	<b>45</b>	<b>300</b>	<b>70</b>	<b>4.82</b>	<b>.520</b>

➤ *Key*

- RE Item 1: An efficient, unbiased and transparent judiciary system enables speedy trade dispute resolutions between traders helping attracting foreign direct investments
- RE Item 2: Early legislative gaps identification helps improve the customs clearance process and enables easy law enforcement
- RE Item 3: Sound reforms enable early detection of fraudulent importations and subsequent prosecutions
- RE Item 4: A sound regulatory environment early detection of fraudulent importations and subsequent prosecutions

- RE Item 5: A sound judicial system deters officials from engaging in corrupt tendencies.

The regulatory environment results show that the mean score for RE item 1 is 4.91, with a standard deviation of 0.503, indicating that the majority of respondents agreed that an impartial and transparent judicial system facilitates the prompt resolution of trade disputes among traders and encourages foreign direct investment. The results of RE item 2 exhibit that the mean is 4.47 and the standard deviation results is 0.653, showing that most respondents agreed that early identification of legislator gaps helps improve the customs clearance process and enables easy enforcement by law enforcement agents. Results also show that the RE item

3 displayed a mean result of 4.93 and a standard deviation of 0.393, confirming that most respondents strongly agreed that sound reforms enable early detection of fraudulent importations and subsequent prosecutions.

In addition to the above revelations, most respondents vividly and strongly agreed that a sound regulatory environment assists in the early detection of fraudulent importations and subsequent prosecutions. This is supported by the mean results of item 4 which is 4.90 and a standard deviation of 0.515, confirming that the responses of the respondents were almost similar. The results of item 5 show a mean of 4.87 and a standard deviation of 0.536 implying that most respondents strongly agreed that a sound judicial system deters officials from engaging in corrupt tendencies. The above assertion is in line with the suggestions of Chibira (2022) and Mapope et al. (2022) who postulated that an independent judiciary or magistrate authorised to undertake independent reviews of all tax matters, particularly cases of fraud and corruption is very important. Establishing an impartial judiciary system free from political influence and interference is crucial. Such an independent judiciary system

can effectively enforce existing laws to combat fraudulent activities and address the corrupt practices that negatively impact stakeholders at the country's border posts, thereby helping reduce the financial burden on the taxpayers. An autonomous judiciary system is crucial as it can foster a favourable regulatory climate by ensuring that both officials and customers are fully aware that they can be readily penalised for any misconduct, such as failure to adhere to appropriate protocols. This greatly reduces incidences of revenue leakages through forgery of documents and collusion of smugglers and law enforcement agents.

#### *D. Critical Success Factors for Enhanced Revenue Collection*

Respondents for perceptions regarding critical success factors (CSF) for enhancing revenue collection. The respondents highlighted various CSF's for enhanced revenue collection including good employee remuneration structure, financial and human resources, stakeholder complementary efforts, sound investment infrastructure and a good regulatory system (See Table 5).

Table 5: Critical Success Factors for Enhanced Revenue Collection

<b>Critical Success Factors</b>	<b>Number of mentions</b>
Good remuneration structure	28
Financial and Human resources	19
Complementary efforts from other stakeholders	16
Sound investment in infrastructure	14
Good regulatory system	12

Source: Primary Data

#### ➤ *Good Remuneration Structure*

Twenty-eight respondents mentioned a good remuneration structure as one of the critical success factors for enhanced revenue collection under trade facilitation. Remuneration affects a variety of factors, including the rapport between the organisation and employees, the recruitment of revenue officers and retention of skills and talent, dedication, the outcomes attained as well as the level of commitment in the implementation of trade facilitation initiatives directed at enhancing revenue collections. Paying workers benefits both the organisation and employees and manifested through increasing productivity, lowering attrition rates and improving job satisfaction. Employees are inspired to come to work and contribute maximum efforts under high and cordial positive business morale. Employees are driven to optimise production when they are aware that there are commissions or bonuses available and that good effort is recognised hence, commission and bonus pay become essentials to organisational success.

#### ➤ *Financial and Human Resources*

Nineteen respondents mentioned the availability of adequate financial and human resources as one of the critical success factors in the quest to balance enhanced revenue collection and trade facilitation. In addition to providing a competitive salary structure in compliance with trade facilitation guidelines, ZIMRA requires adequate funding to purchase risk management tools like scanners and other information and communication technology gadgets.

Adequate funding to support the modernisation of infrastructure, including roads and ports and is key. A properly implemented financial and human resource management plan can boost productivity as well as enhance efforts directed towards maximising revenue collections. Sufficient revenue officers, supervisors and well as managers are required for various trade facilitation projects such as post clearance audits and enforcement activities. Respondents indicated organisational human capital challenges where too few employees handle too many projects. Overworked staff members experience fatigue, frustration and discouragement hence building a body of well trained, competent and adequately remunerated customs administrators are critical. Trade experts should be able to comprehend the complexity and challenge of administering customs laws and procedures with ease under a healthy human and financial resources organisational environment.

#### ➤ *Complementary Efforts from other Stakeholders*

Sixteen respondents mentioned stakeholders' complementary efforts as critical for enhancing revenue collection in a trade facilitated environment. While ZIMRA is primarily responsible for revenue collections, other stakeholders are involved in the clearance process, each with their own distinct responsibilities. These include the police and representatives from various ministries such as health and agriculture and traders must comply with requirements of these stakeholders before merchandise can be released. To effectively implement trade facilitation efforts as well as

maximise revenue collections, results indicate that it is necessary for all stakeholders at the ports of entry to adopt a collaborative approach because the divergent perspectives of different stakeholders sometimes hinder the trade facilitation initiative. Cooperation can be achieved by proactive involvement, cooperation through specific policies, cooperation through a coordinated institutional structure and cooperation through social and cultural closeness. Trade facilitation committees comprising representatives from the different stakeholders are necessary to maintain domestic coordination, consultation and monitoring of the implementation of trade facilitation measures.

#### ➤ *Sound Investment in Infrastructure*

Fourteen respondents mentioned sound investment in complementary infrastructure as one of the critical success factors for enhanced revenue collection. Considerable hurdles such as poor and hazardous road networks, limited port infrastructure and underdeveloped telecommunications hamper the successful execution of trade facilitation measures in Zimbabwe. Well-designed border infrastructure boosts port productivity, national competitiveness, attracts investment and expands access to regional and international markets to create long-term jobs for citizens. An increase in long term jobs for the population enhances revenues through domestic taxes such as Pay as You Earn (PAYE). Ineffective logistics increase operating costs and limit the integration of Zimbabwe into foreign markets. Inadequate infrastructure causes congestion at Border posts hence infrastructure improvements guaranteeing vessel arrivals and departures as well as fast and safe loading and unloading are critical.

#### ➤ *Good Regulatory System*

Twelve respondents mentioned a good regulatory system as one of the critical success factors for enhanced revenue collection. Such a regulatory framework involves establishing standards and "best practices" that align with the existing legal contexts, aimed at reducing transaction costs and maximising trade flows. Excessive customs procedures lead to heightened uncertainties at a country's ports of entry hence an effective, impartial and transparent justice system facilitating prompt resolution of trade disputes among traders should help attract foreign direct investments. The implementation of trade facilitation measures sometimes requires ongoing amendment of outdated legislation. Timely recognition of statutory prerequisites enhances the efficiency of the customs clearance procedures and facilitates the implementation of regulations by law enforcement authorities. An unbiased politically independent court system is necessary for preventing fraudulent operations and resolving corrupt practices adversely impacting revenue enhancement at countries' ports of entry. Countries also need lawyers that understands various facets of business law particularly on matters relating to commercial and trade transactions.

## V. DISCUSSION

A comprehensive analysis of the perceived impacts of trade facilitation on revenue collections in Zimbabwe reveals that the customs employees of ZIMRA typically hold a positive perception regarding the influence of trade facilitation on revenue collections. The respondents demonstrated a clear understanding in their definition of trade facilitation as well as its link with ZIMRA revenue collections. These trade facilitation perceptions are a symbolic sunspot affecting countries' revenue collection system and various facets of daily lives. Notwithstanding other factors at play, improvements in revenue performance is attributed to the aggressive implementation of trade facilitation initiatives introduced following the ratification and implementation of the WTO TFA in 2017.

The findings align with the observation made by Mawanza and Ncube (2018) that the CSF for improving revenue collection in a trade-facilitated environment requires focusing on the customs environment, regulatory environment, e-business and port efficiency. This research established that a good customs environment enables timely processing of entries and collection of applicable duties and releasing goods. Results further confirm the criticality of conducive customs environment in implementing of key operational functions such as risk management, audit, investigation and intelligence, plugging off revenue leakages and creating a good atmosphere for investment. A transparent and conducive customs environment was perceived as important also for augmenting the evaluation of customs duties, taxes and facilitating increased revenue collection. Such a customs environment enhancing transparency attracts customers and investors interested in doing business in Zimbabwe. The use of electronic payment platforms brought by improvements in the e-business as allowing the general public to pay taxes and duties electronically and hence limiting robbery incidents associated with carrying huge sums of money required for paying customs duties. Such payment platforms could accept use of ecocash, one money, telecash, zimswitch, paypal, mastercard and visa. There is no doubt that E-business mitigates corruption as clients avoid personal contact with customs officers to pay tax or duty but do so electronically, wherever they are and more cost-effectively.

An analysis of the average means of the four facets of trade facilitation indicates that the Regulatory Environment has the highest average mean of 4.82, followed by Customs Environment with a mean of 4.81, Port Efficiency with a mean of 4.75 and E-Business with the lowest average mean of 4.68. These Mean results are interpreted as results close to one showing contrary responses of respondents, three implying neutrality of responses and five depicting agreement of the respondents. The Regulatory Environment has mean results closest to five, implying that respondents agree on its greatest impact on revenue enhancement and a country facing limited resources should give more attention to this factor. Results also indicate that all the four facets of trade facilitation are significant hence efforts should be directed at



improving the regulatory environment for the achievement of better revenue collection.

The establishment of efficient international airports and border facilities with good infrastructure characterized by functioning cameras and scanning machines as part of enhancing port efficiency is vital in discouraging officials tempted to engage in corrupt tendencies and hence plugging potential revenue leakages through smuggling and corruption. These findings indicate that a good regulatory environment is one of the critical success factors for enhance revenue collection in a trade facilitated environment. An independent judiciary system deters officials from participating in corrupt behaviour, hence increasing chances of attracting more customers and improving revenue collection, necessitating high chances of attaining targeted national annual revenue collections. Other CSF for enhanced revenue collection in a trade facilitated environment highlighted by the respondents include the adoption of effective risk management practices such as professional risk profiling, comprehensive audits, investigation and expertise informed intelligence, modernized human resource management policies, increased autonomy for revenue administrations, coordinated border management and a fully automated customs administrative environment are longer-term reform projects (Mawanza and Ncube, 2018; Shayanowako, 2013).

Findings aligned with Hoekman's (2016) assertion that trade facilitation improvements are crucial in preventing customs revenue leakages. The implementation of advanced information and communication technology systems in trade facilitation enhances transparency of rules and regulations and reduces opportunities for corruption while allowing for containment of transaction costs. Trade facilitation measures such as advance rulings, authorized economic operators, risk management and post clearance audits reduce the need for physical inspections and also increase the likelihood of detecting fraud. These results support the assertions by Murevererwi (2015) and Mateta (2018) that trade facilitation and public revenue protection are not conflicting policy objectives. The results show that a wide range of trade facilitation policies and initiatives unquestionably contribute to the ease of doing business as well as the fight against undervaluation, counterfeit trade, smuggling and the introduction of subpar products onto the market. Investing in modern operations, customs and other control authorities can reduce operating costs, become more efficient and strengthen capacities thereby confront increasingly complex international trade environment issues.

This study offers some practical implications for the Zimbabwe Revenue Authority and other revenue authorities in different countries in Africa and beyond as improvements in trade facilitation can assist in increasing the collection of revenues. Winding up, findings and subsequent discussion results in the generation of summaries of CSF and explanations are outlined in Table 6.

Table 6: Summaries of the Critical Success Factors for Revenue Collection

CSF	Name of CSF	Comment
CSF-1	<b>Customs Environment</b>	<ul style="list-style-type: none"> <li>Customs administrators should continually standardise customs procedures and processes in sync with legislative changes and modern business trends for accurate predictability and uniformity in the clearance process thereby squeezing room for 'discretion' by customs officers.</li> <li>Processing of entries and the release of commodities because processes leading to expedited and efficient revenue collection.</li> <li>Human capital departments of various customs administrations should ensure good corporate governance practices that discourage unethical conducts and corruption but encourage transparency in evaluating customs duties and taxes.</li> <li>Increased coordination and collaboration between regulatory agencies enabling trickle down trade facilitation benefits to developing countries are required</li> <li>Principles of Co-ordinated Border Management aligned with work processes, providing joint training for all regulatory agencies at the national and border/port levels is a necessary condition</li> <li>Mandatory information sharing between regulatory agencies should be a requirement for all trade facilitation compliant customs authorities</li> </ul>
CSF-2	<b>E-Business</b>	<ul style="list-style-type: none"> <li>Customs administrators and government to ensure intensive use of information and communication technology for customs clearance process</li> <li>Implement electronic payments that help facilitate easy payment of duties and taxes positively impact revenue collection</li> <li>Paying for goods at approved commercial banks, acceptance of bank drafts, direct payments and electronic transfers as forms of payment are all necessary components of streamlining and simplifying trade procedures</li> </ul>
CSF-3	<b>Regulatory Environment</b>	<ul style="list-style-type: none"> <li>Enabling timely identification of fraudulent imports and subsequent legal actions, guaranteed functional, fair and effective, non-discriminatory and independent effective legal systems should be established for quick disputes resolutions</li> </ul>

		<ul style="list-style-type: none"> <li>• Robust legal systems discourage revenue officers, stakeholders and the business community from engaging in corrupt practices</li> <li>• Mandatory procedural requirements, such as trade laws, rules, advance rulings and other relevant information available to the public and trade community, must be promptly published for the benefit of all stakeholders.</li> </ul>
CSF-4	<b>Port Efficiency</b>	<ul style="list-style-type: none"> <li>• Countries should ensure that ports of entry have good and modern infrastructure that attenuates corruption and smuggling</li> <li>• Developed infrastructure enables a swift movements of consignments, leading to increased chances of maximisation of revenue collection and a reduction of fraudulent activities</li> <li>• Cameras must be mounted at all ports of entry to reduce corruption and smuggling</li> <li>• Countries should adopt “Integrated Border Management System,” to regulate and facilitate cross-border movement of persons and goods</li> <li>• An “Integrated Border Management System,” comprises integrated network of border management systems connected to different international trade bodies supported by protocols for collaboration and demarcation among different entities</li> </ul>

Source: Compiled by the Authors

Improvements on the Critical Success Factors identified in Table 6 will enable Zimbabwe and other developing countries realise the ‘revenue enhancement’ benefits of trade facilitation as advocated by Mafurutu (2023), Hoekman and Shepherd (2015) and Mswazi (2021).

## VI. CONCLUSION

This research concludes that trade facilitation initiatives when correctly implemented and accompanied by parallel improvements in e-business, port efficiency, customs environment and the regulatory framework can significantly enhance revenue collections. Since economic resources are limited and scarce, strengthening the regulatory framework should be prioritised among the four identified critical success factors. Trade facilitation requires utilisation of sophisticated information and communication technology systems, which bolster transparency in governing norms and regulations, so strategies that serve as viable mitigatory alternatives for customs revenue leakages become a necessary and sufficient condition. An enhanced level of openness shall facilitate the detection and resolution of problems related to revenue leakages, illicit underground trade, smuggling, corruption and improper evaluation of merchandise duties. A ‘continuous refresher training’ of human capital directly involved in commercial tariff determination and valuation is necessary to counter undetected misuse of lower-rate tariff bands by some traders. ZIMRA should enforce a scheme of progressive and proportionate penalties to raise compliance levels over time, implement robust risk management strategies including introducing advanced analytic tools and databases necessary to automatically flag and follow up suspicious taxpayer behavior. An intensified implementation of integrity management tools such as staff lifestyle audits, asset declaration policy, enactment of whistle blower facility, use of smart technology to reduce human interface with taxpayers and swift corrective action in cases of violation of the ZIMRA Code of Conduct are recommended.

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