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**SCHOOL OF LAW**

# AN ASSESSMENT ON THE EFFICIENCY OF THE CUSTOMS AND EXCISE ACT VIS-À-VIS INTERNATIONAL STANDARDS

**By**

**DOREEN SOKO**

**LLB22113696**

**AN OBLIGATORY ESSAY SUBMITTED TO THE UNIVERSITY OF LUSAKA IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF THE BACHELOR OF LAWS (LLB) DEGREE.**

**2025**

# DECLARATION

I declare that this dissertation entitled, **AN ASSESSMENT ON THE EFFICIENCY OF THE CUSTOMS AND EXCISE ACT VIS-À-VIS INTERNATIONAL STANDARDS** which is hereby submitted in partial fulfilment of the requirement for the award of a Bachelor's Degree at the University of Lusaka is my own original work and it has not been previously submitted for the award of a degree at this university or any other tertiary institution. I understand what plagiarism entails and I'm aware of the University's policy in this regard. Thus, where other people's work is cited, I have duly acknowledged. The errors or omissions in this work are solely mine.

DOREEN SOKO

D.SOKO

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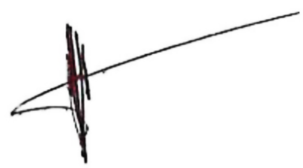
2025

# RECOMMENDATION

I **NJAVWA SINKAMBA** recommend that this dissertation prepared under my supervision by **DOREEN SOKO**, entitled **AN ASSESSMENT ON THE EFFICIENCY OF THE CUSTOMS AND EXCISE ACT VIS-À-VIS INTERNATIONAL STANDARDS** be accepted for examination. I have checked it carefully and I'm satisfied that it fulfills the requirement pertaining to the format laid down in the regulations governing directed research.



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N.SINKAMBA

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## DEDICATION

This dissertation is dedicated to the Lord Almighty, whose guidance and grace has been a constant source of strength throughout my academic journey. I also dedicate this work to my beloved parents, Mr. George Soko and Mrs. Nalukui Soko through their unwavering support, love, and sacrifices, they made it possible for me to successfully complete my program of study. I am eternally grateful to each of you and remain deeply indebted for your encouragement and sacrifices.

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## ABSTRACT

This study was on the need to assess the Efficiency of the Customs and Excise Act in Zambia with reference to International Standards. This study's main purpose was to assess the efficiency of Zambia's main legal framework on trade, the Customs and Excise Act (Chapter 322 of the Laws of Zambia), by comparing its practices to those of international standards. This study's goal was to determine the Act's effectiveness in facilitating trade and revenue collection. Some of the main objectives of this study included reviewing the alignment of the Zambian legal framework with international trade standards, analyzing operational challenges in its implementation, and assessing the incorporation of modern customs practices in line with international trends.

The methodology of this research was as follows: this research uses the qualitative analysis, using a comparative research design that draws lessons from other jurisdictions. The study relied mainly on secondary data gathered from statutes, books, articles, journals, and reports.

The major findings of this research were that even though Zambian legal framework harmonizes with international instruments by implementing systems like the Harmonized Commodity Description and Coding System, the Automated System for Customs Data, and incorporating principles of the Revised Kyoto Convention (RKC) and WTO agreements, significant challenges remain, some of the challenges include, legal confusion caused by complex offenses and procedural ambiguities in the Act ,operational challenges resulting from insufficient ICT skills and training among clearing agents, poor internet connectivity, and dependence on manual processes as well as infrastructure gaps and resource limitations at high-traffic border crossings like Chirundu, Nakonde, and Kasumbalesa.

## CHAPTER ONE

### INTRODUCTION

The main aim of this research is to look into the currently present legal framework of Zambia, assess the effectiveness of customs and excise systems by analyzing its policies, processes and interactions with trade efficiency indicators such as time and cost. This chapter also aims to highlight and discuss the efficiency of customs and excise operations being critical for economic competitiveness, trade facilitation and revenue collection.

In Africa especially the efficiency of customs and Excise Act is really important as the continent mainly relies on cross border trade and the need to streamline border processes that help to support economic growth. There is a heavy emphasis on the importance of customs efficiency as it is the relationship between trade costs and economic growth. Some efficient custom processes that are characterized by speed, simplicity and predictability are connected or rather linked with reduced trade cost and higher Gross Domestic Product. On the other hand, delays and unpredictability at borders can lead to more challenges that may have an effect on trade than traditional tariff barriers.

Furthermore, Zambia harmonizes its Custom and Excise legislation and practices by adopting or incorporating international standards, an example can be seen in hoe Zambia uses the Harmonized Commodity Description and Coding System and this is a system that provides an organized and consistent approach to categorizing goods, facilitating tariff application, trade statistics as well as regulatory compliance. Zambia applies this system mainly in its import tariff structure to regulate imports, protect local or domestic industries and align with regional and international trade agreements such as COMESA and WTO[1].This system also ensures consistency in the assessment of tariffs and trade documentation.

[1] "Zambia Import Tax," ZhengBackpack, , https://www.zhengbackpack.com/zambia-import-tax/. accessed April 2025

Zambia has also adopted the ASYCUDA system, which stands for Automated System for Customs Data. This system created by UNCTAD is widely known for its management on customs and it is best used to help increase the revenue collection as well as simplify trade.one of the other agreements Zambia has adopted is the Trade Facilitation Agreement which promotes more transparency, simplicity that'll help in reducing trade delays and expenses.

Some other international practices include the implementation of the Revised Kyoto Convention and the SAFE framework of standards, which have encouraged enough efficient customs procedures that reduce trade costs, expedite the movement of goods, and enhance competitiveness in the global market

**BACKGROUND OF STUDY**

International trade has evolved over the years in so many ways, and with this process of evolution, different types of challenges have emerged over time. International trade, basically involves the movement of goods and services across borders and the governments role in this is to create an environment that allows for efficient international trade. Such an environment is manifested in the provisions of an adequate physical infrastructure and a transparent regulatory environment.[2]

The Customs and Excise Act of Zambia, Chapter 322,[3] is the main legislation governing the imposition, collection and management of customs excise charges in Zambia. It regulates the licensing and control of warehouses and manufacturing facilities for specific item, the regulation and prohibition of imports and exports and the formation of customs and trade agreements with other countries. Since its enactment on July 1, 1995 the Customs and Excise Act has undergone many amendments in attempt to harmonize better with international trade practices, administrative needs as well as economic conditions.

[2] J. Levendal, A case study of the Customs Administrative Penalty Provision as contained in the Customs & Excise Act, No.91 of 1964 of South Africa, and a comparison of the South African regime with selected foreign customs penalty regime, University of Cape Town, 2015.

[3] The customs and Excise Act, chapter 322 of 1955

**STATEMENT OF THE PROBLEM**

Zambia's trade policy's legal framework, specifically the Customs and Excise Act, also referred to as Chapter 322, which basically governs the Zambian customs and excise system. One of its main objectives is to make sure the Act meets the international trade standards while still having the ability to generate revenue for the government. This Act also focuses on managing customs duties on imported goods, imposing excise duties on specific goods and services that can be imported or exported, licensing and control over warehouses and premises that manufacture specific goods, and it also deals with trade agreements, imports and exports in general, as well as handing out penalties.

Despite the comprehensive legal framework provided by the Customs and Excise Act, Chapter 322, and its following amendments aimed at facilitating trade and expediting customs clearance, customs efficiency continues to be hectic in Zambia. The Act still faces inefficiencies like the complexity of offences that leads to legal confusion, lack of adequate regulations on the restrictions on import and exports, although now codified, the new process on the appeal of seized goods in the amendment Act No. 24 of 2024[4] Imposes tight deadlines, broad notice assumptions and discretionary powers that may restrict effective legal redress and create potential for procedural unfairness. While other challenges also come from insufficient staff, limited use of modern information technology and complicated administrative procedures.

This Act contains a complex display of offences that can lead to legal inconsistencies or confusion, mainly due to overlapping provisions, broad definition and procedural ambiguities. Some examples are overlapping offences and penalties, broad and vague definitions, procedural complexities as well as frequent amendments and integration issues in one of the recent amendments such as the 2023 amendment which introduced new offences and modified existing ones, which may create transitional confusion if not harmonized properly with the principle Act and subsidiary legislation.

There are many other African jurisdictions that Zambia maybe compared to in order to enhance its legal framework on customs, a good example is South Africa's customs and

[4] Act No.24 of 2024

excise framework being more advanced and integrated than Zambia's, mainly due to its membership in the Southern African Customs Union (SACU), which benefits from streamlined, automated customs procedures and increased enforcement capability, allowing for faster clearance and trade flows. South Africa controls its customs independently and has a four-tier tariff structure, with some difficulties and problems with implementation in terms of export incentives, as well as delays and inefficiencies such as bonded warehouse abuse. Both countries face the likelihood of illegal or unlawful trafficking, especially in tobacco, due to weak tracking mechanisms. Economically, South Africa has a higher trade volume and more diverse exports than Zambia, reflecting its larger industrial base and regional dominance.[5]

Bostwana is another SACU member state and uses a uniform mixed excise tax structure that relates closely with South Africa's policies. Bostwana's customs and excise administration is considered significant for its alignment with regional norms, yearly adjustment of excise taxes to inflation, and inclusion in the SACU Common Revenue Pool. Its excise tax policy and customs administration techniques serve as a good standard for Zambia's efforts to increase tax consistency, compliance, and revenue collection. These two countries are excellent regional examples of harmonized customs and excise frameworks that Zambia can study and apply to improve its own legal and administrative systems.

**OBJECTIVE OF STUDY**

This research seeks to conduct a comparative study on the efficiency of the Customs and Excise Act and how it facilitates the timely and accurate collection of customs and excise duties in Zambia to those of international practices and agreements This particular study shall further be used to improve implementations and legislation that govern and surround the customs and excise duties challenges stated above.

[5] D. Lachman and K. Bercuson, 'VI A Comparative Analysis of the Tax System', in Economic Policies for a New South Africa, International Monetary Fund, USA, 1992.

**SPECIFIC OBJECTIVES**

1. To review how the Zambian legal framework aligns or harmonizes with the international trade standards.

2. To analyze the operational challenges in implementing the act.

3. To assess whether the act incorporates modern custom practices to improve trade facilitation and if it is in line with global trends.

**RESEARCH QUESTIONS**

1. How does the Zambian legal framework, particularly the Customs and Excise Act, align or harmonize with international trade standards and agreements?

2. What are the key operational challenges faced in the implementation of the Customs and Excise Act in Zambia?

3.To what extent does the Customs and Excise Act incorporate modern customs practices to improve trade facilitation, and how well does it align with current global customs trends?

**SIGNIFICANCE OF STUDY**

Research on this topic is of great significance, reason being that customs administration plays a crucial role in promoting trade, collecting revenue for the government, and assuring compliance to regulations at Zambia's borders. Zambia is a landlocked country and this means it relies on cross border trade however, what determines or rather assists its economic competitiveness is how well it aligns with practices from international and regional markets. Some efforts that show Zambia’s attempt to incorporate international standards is the establishment of electronic portals, single window systems and coordinated border administration.

**SCOPE OF STUDY**

This study’s main focus is to assess how efficient the Customs and Excise Act in Zambia actually is, by critically scrutinizing the provisions of the Act, not leaving out the recent amendments of course, a way of determining whether the legislative framework does indeed comply with international trade agreements such as the WTO Trade Facilitation

Agreement, as well as regional practices under COMESA and SADC. The main focus will be on Zambia's major border posts and customs offices, with particular attention to high-traffic points such as Chirundu. Furthermore, the study will then review developments and reforms from 2010 to the present, taking the impact of recent legislative amendments and modernization initiatives.

**DEFINITION OF KEY ACRONYMS**

Custom Duties - are taxes imposed by governments on goods transported across international borders, typically levied on imports and occasionally exports

Excise Duties - are indirect taxes imposed by governments on the manufacture, sale, or consumption of specific goods and services within a country commonly targeting items like alcohol, tobacco, and fuel

RKC – Revised Kyoto Convention

COMESA - Common Market for Eastern and Southern Africa

SACU -Southern African Customs Union

SADC - Southern African Development Community

WTO – World Trade Organization

KSU- Kavala-Sakania-Union

UNCTAD-United Nations Conference on Trade and Development

**LITERATURE REVIEW**

A number of authors have collectively highlighted or pointed out certain inefficiencies in Zambia's Customs and Excise legislation, although there are many legislative reforms or amendments certain challenge or issues remain persistent for example administrative delays, corruption and evasion by elites, abuse of facilities, and weak reform implementation. International views emphasize the need for enhanced harmonization with international practices, modernization, capacity building, and political commitment to improve customs efficiency.

According to The World Bank classification scheme[6] describe Zambia as one of the least efficient countries globally in customs operations, ranking 153rd out of 181 countries. Inefficiencies include a high number of required documents, long processing times, and high export/import costs. Issues such as abuse of bonded warehouse facilities and delays in duty drawback claims further exacerbate inefficiencies

**Yeon Soo Choi**[7] Choi's research under World Customs Organization Research Unit shows that customs modernization policies, such as ratifying and implementing the Revised Kyoto Convention (RKC) and the SAFE Framework of Standards, considerably increase trade efficiency by shortening import/export processes and costs. Efficient customs legislation that is consistent with these international principles allows for faster, cheaper, and more secure trade while maintaining security. This indicates that trade facilitation and trade security can coexist successfully with sound customs regulations.

**Shermamatova Maftuna**[8] Maftuna emphasizes how important it is to align national customs laws with international standards such those established by the World Trade Organization and the World Customs Organization, in order to enhance customs processes and promote global trade. She talks on the difficulties and need to harmonize national legislation with international norms in order to guarantee effectiveness, openness, and competitiveness in the customs industry.

**Joann Peterson**[9] ,According to the Journal of International Commerce and Economics, 2017, customs reforms such as the implementation of online single window systems, trusted trader programs, and risk assessment tools are essential for improving customs paperwork, improving transparency, and speeding up border clearance. She emphasizes that international agreements such as the World Customs Organization's Revised Kyoto Convention and the WTO's Trade Facilitation Agreement (TFA) provide guiding principles

[6] World Bank (2008a),p.2
[7] Y. S. Choi, Customs Policies and Trade Efficiency (2017)
[8] M. Shermamatova, 'The Role of International Standards in Improving the Customs Procedures of the Republic of Uzbekistan', Journal Name, vol. 2, no. 5, 2021.
[9] J. Peterson, 'An Overview of Customs Reforms to Facilitate Trade', Journal of International Commerce and Economics, August 2017.

that help countries reduce non-tariff barriers and administrative costs, thus boosting trade and economic growth.

Peterson's analysis relates directly to the Customs and Excise Act of Zambia in the Act's efforts in modernization such as introducing electronic use accounts for pre clearance of items or goods, the use of Post Clearance Audits as well as risk management systems. Furthermore, the alignment of these international practices and reform strategies reflects the efforts of Zambia's attempt to mirror the global best practices outlined by international agreements that Peterson references.

**Stephen Zamora[10]**, A key scholar in this area emphasizes that although treaty law is prevailing, customary international economic law is still relevant and that, in light of states' growing economic interdependence, harmonizing customs laws with international standards is crucial. According to this researcher, international customs law is a subset of international economic law that consists of the duties that governments have taken on, including the principles of most-favored-nation treatment and non-discrimination. In order to prevent protectionism that distorts trade and hurts exporters, these principles mandate that excise taxes and customs charges be implemented consistently and equitably, guaranteeing a stable and equitable trading environment.

Basically Zamora's main focus is on the principles that are aimed at equitable trade. In relation, Zambia seeks to modernize the Customs and Excise Act demonstrating that the alignment of national legislation with international economic law principles is important for efficient, equitable trade facilitation and protecting exporters from unfair trade practices as well as emphasizing on the importance of non-discriminatory treatment in customs operations.

**R. James Clark and Danielle Bernard[11]** Clark and Bernard highlight in their chapter "Customs in a World of Enhanced Trade Facilitation" (IMF, 2017) that effective customs laws are necessary to safeguard proper revenue collection and border controls while

[10] S. Zamora, 'International Economic Law', University of Pennsylvania Journal of International Economic Law, vol. 17, no. 1, 1996, pp. 63–64.
[11] Clark, R. J., and Bernard, D. A. (2022). Chapter 4: Customs in a World of Enhanced Trade Facilitation. In Customs Matters, USA: International Monetary Fund.

fostering a pro-trade and competitive national economy. They contend that customs administrations ought to guarantee transparent and trader-friendly processes and improve collaboration with other customs administrations, the private sector, and governmental organizations. They emphasize that successful customs changes depend on the four pillars of trade facilitation: transparency, simplification, harmonization, and standardization. According to them, expediting customs procedures lowers administrative expenses and bureaucratic hold-ups, which benefits trade and economic growth.

Clark and Bernard's analysis is closely related to the Act's effectiveness as the four pillars basically provide a blueprint for increasing the Act's efficiency. Zambia's strict record keeping and post clearance audit system just shows the transparency and trader friendly operations. Clark and Bernard's appeal also includes a more coordinated relationship among customs administrations and stakeholders.

**Munafumpa and Phiri** (2023)[12] Analyzed factors hindering clearing and forwarding agents in Zambia from adopting the Customs Electronic Licensing System (CELS) were investigated. It was discovered that agents lack ICT skills, proper internet connectivity and a struggle with electronic systems due to the lack of proper training. This challenges are what cause delays, mistrust between agents and customs officials as well as inaccuracy in documentation.

This study is directly linked to the assessment of Zambia's Customs and Excise Act by identifying the operational restrictions and challenges that prevent or hinder the successful incorporation of modern, internationally matched customs processes. The implementation of electronic systems such as CELS is essential for improving transparency, simplification, and harmonization, all of which are necessary for Zambia's customs rules to be in line with worldwide standards. Therefore, the failure of agents to embrace the system due to technical and infrastructure problems is what results to the gap between policy objectives and ground reality.

[12]Munafumpa, C. and Phiri, J. (2023) Factors Hindering the Adoption of the Customs Electronic Licensing System (CELS) by Clearing and Forwarding Agents in Zambia. Technology and Investment, 14

**Alfred Mwila, David Manley, Patrick Chileshe, Ezekiel Phiri, and Kelvin Mpembamoto** (Jesuit Centre for Theological Reflection, 2011)[13] their study emphasized that " tax exemptions, incentives as well as concessions that are under the Customs and Excise framework in Zambia has caused challenges in administration and revenue leaks." They went on further to suggest that to reduce the mentioned challenges, a better analysis on the cost of incentives can be carried out, better or improved government oversight also introducing incentives that reduce abuse and complications in tax administration.

**Von Soest[14]** highlighted in a study on the political economy of taxation in Zambia, "the continuous tax evasion in customs procedures has caused the weakening of revenue collection as well as state capacity because customs officers are scared of victimization if the actually enforce rules against some individuals that may be influential." This continuous evasion had been prevalent from 1970 to somewhere around the 2000s, and this contributes to Zambia's declining tax revenue from trade taxes.

**Justin Zake[15]** reviewed the modernization in Anglophone African countries and administration customs reforms in Zambia. He then discovered that "low political commitment, inadequate funding and gaps in human resources capacity are the main reasons why reforms lag behind international good practices. He highlighted that there may be a need to speed up reforms like organizational restructuring, intelligence and risk management and trade facilitation in order to improve efficiency and competiveness."

A case study focusing on the Chirundu border post[16] examined the effectiveness of the Customs and Excise (Amendment) in speeding up customs clearance, implying ongoing concerns for delays and inefficiencies in customs processes at border posts.

A case study on the Kavala-Sakania-Union (KSU)[17] border post acknowledges that " corruption, customs processes that are outdated, government agencies that are

[13] A. Mwila, D. Manley, P. Chileshe, E. Phiri and K. Mpembamoto, The Taxation System in Zambia, 2011.
[14] J. DiJohn, The Political Economy of Taxation and State Resilience in Zambia Since 1990, 2010.
[15] J. Zake, Customs Administration Reform and Modernization in Anglophone Africa, 2011.
[16] Eugene C. Chisenga,The Effectiveness of The Customs and Excise(Amendment) Act No. 47 f 2010 in Expediting Custom Clearance process, University of Zambia, 2012
[17] Moses Lameck Mfune, A Case Study on Customs Trade Facilitation of Zambia's Kasumbalesa Border Post, University of Cape Town , 2015

overlapping each other as well as the lack of cooperation are the obstacles that are mainly affecting the effectiveness of trade facilitation." To cut costs and delays, the report suggests "implementing international best practices like risk management and interagency collaboration."

**METHODOLOGY**

This research shall be carried out in the form of a qualitative analysis with reference being made to statutes, books, articles, journals and reports.

**RESEARCH APPROACH**

This research shall take up a qualitative approach done through the use of online research and will show relevant perspectives in relation to the topic through use of statutes, books, articles, journals, reports or any other relevant online sources.

**RESEARCH DESIGN**

This study will have a comparative research design in a nature that will draw lessons from other jurisdictions. This approach is suitable for investigating complicated legal and administrative issues in their real-world contexts and allowing for thorough comparison across jurisdictions. The study will be interpretive in nature, focused on understanding the meanings and viewpoints of individuals directly involved in customs administration.

**RESEARCH TYPE**

This study will evaluate, as such it will look at or determine the efficiency of Zambia's law in relation to the customs and excise act vis-à-vis international standards

**DATA COLLECTION**

Majority of the information that will be used in this study will be secondary data that will be gathered from Acts, books, Journal articles and regulations.

**DATA ANALYSIS**

This research will have a qualitative data analysis.

**ETHICAL CONSIDERATION**

In order to carry out and complete this research, the researcher shall uphold the highest ethical standards. These include, seeking permission from the University of Lusaka to conduct field research; permission will also be sought from selected universities and institutions of higher learning, in addition the researcher will recognize and acknowledge all works used in the research by properly referencing them to avoid plagiarism as per university and ethical expectations of the legal profession.

# CHAPTER TWO

## INTERNATIONAL AND REGIONAL LEGAL FRAMEWORKS ON THE CUSTOMS AND EXCISE ACT

### INTRODUCTION

This chapter's main aim is to introduce international trade standards that may harmonize with Zambia's Customs and Excise Act, mainly those set by the World Trade organization (WTO), the World Customs Organization (WCO) and regional trade agreements. As international trade continues evolving, it is essential that the domestic framework harmonizes with international treaties and best practices that helps encourage transparency, efficiency and economic integration. Examining this harmonization will also highlight or rather point out the potential gaps and opportunities for more procedural and legal enhancements that may improve Zambia's competiveness

### INTERNATIONAL AND REGIONAL FRAMEWORKS ON CUSTOM AND EXCISE ACT

To begin with, The Zambia Revenue Authority also known as ZRA was established in 1994 under the Zambia Revenue Authority Act[18] which is Zambia's main tax administration body. Its main purpose it to charge, impose, assess and collect all government revenues in accordance with legislation approve by the Minister of Finance. ZRA also ensures that all collected money immediately gets sent to the national treasury for government financing.

The Authority is governed by a board of director that consists of representatives from important financial, legal and industry sectors who monitor its operations. ZRA contributes heavily to Zambia's national growth and economic recovery by mainly providing efficient and effective tax administration that supports government revenue production.

Some of the Authority's main duties are to collect income tax, excise tax, value added tax, customs charges as well as other charges. ZRA's primary objective is to ensure that there is tax compliance and to ensure that people are pay tax voluntarily. It goes on further

[18] Zambia Revenue Authority Act, Cap 321 of the Laws of Zambia, (1993).

to balance revenue collection with trade facilitation and compliance through improved administrative procedures so enhancing Zambia's economic competitiveness[19].

The Customs and Excise Act of Zambia, officially known as Chapter 322 of the Laws of Zambia's[20] main objectives are to be able to control customs duties on imported commodities and excise duties on locally produced goods, govern the import, export, transit, storage, and handling of products subject to customs and excise regulations. It also facilitates the negotiation of customs and commercial agreements with foreign countries[21].

when it comes to administration and enforcement, the Act provides the Commissioner-General and Commissioner of Customs and Excise specific powers. Customs officers can check products, seal them, collect samples, and enforce customs laws at ports, aerodromes, and other regulated customs sites. Provisions include customs barriers, import/export control through designated ports, and customs area licensing.

Zambia's customs and excise laws follow international principles and provide preferential valuation for certain goods manufactured in the country, such as tobacco and non-alcoholic beverages. Tariff rates can be ad-valorem or specific, and the Act also addresses dumping and countervailing duties as seen in under section 44[22] and 45[23] of the Customs and Excise Act Chapter 322 of the Laws of Zambia. Section 15[24] of the Act prohibits importation or exportation except through approved ports with customs supervision and provides mechanisms for forfeiture and penalties for noncompliance with customs and excise laws.

**SOUTHERN AFRICAN CUSTOMS UNIONS (SACU)**

The Southern African Customs Union (SACU) is the oldest operational customs union globally, which was officially established in 1910.countries such as Botswana, Lesotho, Namibia, South Africa, and Eswatini previously known as Swaziland) all are involved in

[19] Zambia Revenue Authority Corporate Strategic Plan 2022-2024, Ministry of Finance and National Planning, Zambia, 2022.
[20] The customs and Excise Act Chapter 322 of the Laws of Zambia
[21] The customs and Excise Act Chapter 322 of the Laws of Zambia 1955, Preamble
[22] Customs and Excise Act, Chapter 322 of the Laws of Zambia 1955, ss 44–45.
[23] Customs and Excise Act, Chapter 322 of the Laws of Zambia 1955, ss 44–45.
[24] Customs and Excise Act, Chapter 322 of the Laws of Zambia 1955, s 15.

a key regional economic organization[25]. SACU was founded in 1889 as a Customs Union Convention that was between the British colony of the Cape of Good Hope and the Boer Republic of the Orange Free State. Initially the original agreement was expanded in 1891 to include British Bechuanaland and Basutoland and Natal joined in 1899[26]. These early agreements paved the way for more established economic cooperation.

One of SACU's main features is the shared revenue pool, which is produced by the excise and customs taxes that south Africa collects on imports from outside the union. These funds are combined and distributed to member nations based on a formula that takes into account variables including intra SACU commerce, customs collection and the size of member economies. By ensuring certainty in trade, promoting cross border trade investment as well as the harmonization of tariff policies and investment, SACU promotes economic integration. It also provides an environment for negotiations on agreements on trade such as the Trade, Investment and development Cooperative Agreement(TIDCA) which was signed in 2008 with the United States[27].

The Zambian framework and the SACU framework harmonize and align in many ways as they both aim to regulate and facilitate the movement of goods with the appropriate customs and excise duties. Other examples of their harmonization or alignment includes;

Harmonization when it comes to custom procedures and legislation itself, this is seen in how they both use or rather have legal frameworks that regulate goods export and imports, movements, custom valuation as well as the classification of goods via the Harmonized system (HS) and excise duties. Another key point of harmonization is how SACU operates a Common External Tariff (CET) which is applied by its members on imports from outside the union which basically improves or rather promotes tariff uniformity as well as simplifying trade. Now Zambia does not necessarily operate the CET principles as well but reflects a tariff system that is influenced by regional trade frameworks that align closely with the CET principles that allows easier trade between Zambia SACU by reducing trade barriers and facilitating smoother cross border trade.

[25] USTR Southern African Customs Union overview
[26] History of SACU, Official SACU https://www.sacu.int/about-sacu/history-of-sacu
[27] USTR Southern African Customs Union overview

In a nutshell both legal frameworks are seen to harmonize by aligning tariff systems, custom procedures, trade facilitation measures thereby supporting regional trade flows and integration despite the fact that Zambia is not a SACU member.

**THE REVISED KYOTO CONVENTION**

The Revised Kyoto Convention (RKC), also known as the International Convention on the Simplification and Harmonization of Customs Procedures, is an important global legal document regulated by the World Customs Organization (WCO). The RKC, which was first adopted in 1973 and then amended and went into force on February 3, 2006, serves as the model for modern, efficient, and transparent customs operations around the world[28]. This convention's main aim is to increase trade facilitation and improve customs regulations by developing established, simple, yet effective customs processes. It aims to reduce unnecessary trade barriers and delays while maintaining the integrity and security of customs operations.

The RKC just like the other international instruments mentioned in this chapter also harmonizes with the Zambian framework the first key point of harmonization is how the RKC encourages Risk Management approaches this is seen in how there are selective inspections carried out the facilitation of compliant traders and because Zambia's customs framework is influenced by the RKC, it incorporated Risk Management systems to focus control flows while providing legitimate trade flows. Another example of how the two frameworks align is how they both emphasize on how authorities or officers are mandated to always provide clear, timely and accurate information on customs procedures, decisions and requirements as this ensures transparency leading to cooperation amongst traders and procedural fairness.

Considering the fact that Zambia acceded the RKC in 2006, the Zambia custom and excise Act has since incorporated principles and provisions that are consistent with the RKC, however this does not mean that there are no potential gaps or challenges being faced and they will be addressed in chapter three.

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[28] Protocol of amendment to the International Convention on the simplification and harmonization of customs procedures (OJ L 86, 3.4.2003, pp. 23-44)

**THE WORLD TRADE ORGANISATION TRADE FACILITATION AGREEMENT**

The WTO Trade Facilitation Agreement (TFA) is considered to be a multilateral treaty designed to speed up the release, movement and clearance of goods through global borders, encouraging more efficiency and transparency in customs procedures or processes. This agreement was implemented at the WTO's Bali Ministerial Conference in 2013 and entered into force in 2017, the Agreement objectives are to minimize trade expenses by simplifying and aligning trade processes, thereby boosting international trade and economic development[29].

The TFAs primary focus is on improving customs procedures by making the procedures faster and less costly which automatically makes international trade easier. It acknowledges and addresses procedural challenges that businesses experience at borders for example too much documentation, border agency operations that are uncoordinated and lack of transparency. The Agreement also heavily emphasizes on cross border cooperation to address trade bottlenecks collaboratively[30]. It also focuses on modernizing customs and border procedures in order to reduce delays, eliminate extra administrative costs, and improve coordination between customs and other border agencies. It explains and expands on current GATT regulations, particularly Articles V, VII and X which address trade facilitation, fees and formalities associated with import and export as well as transparency[31].

This agreement certainly has benefits to it some include the fact that it facilitates reduced Trade Costs and Delays by streamlining customs procedures, the TFA significantly lowers the time and cost required to import and export goods. Increased predictability and transparency ensuring clear, published rules and advance rulings foster investor confidence and reduce disputes. Enhanced Revenue Collection facilitates modern risk management and audit techniques improve compliance without burdening legitimate trade. Support for Developing Countries: Special provisions help poorer nations build capacity, thus enabling their participation in global trade. Promotion of Regional and

[29] Jane K. Winn & Sheela Rai, Trade Facilitation and the WTO, (Sheela Rai, Jane K. Winn eds., 2019).
[30] WTO Economic Research and Statistics Division, Trade Facilitation and Development (2016).
[31]Winn, J.K., & Rai, S., Trade Facilitation and the WTO, Cambridge Scholars Publishing, 2019.

Global Integration by standardizing procedures, the Agreement facilitates smoother cross-border trade, fostering economic cooperation[32].

The WTO Trade Facilitation Agreement does as well have principles or provision that align with Zambia's custom and excise Act which include; Special and Differential Treatment (SDT) which is basically the recognition of developing countries' limitations, the TFA includes provisions for phased implementation and capacity building. The Zambian trade facilitation reforms that are in alignment the TFA are sponsored and assisted mainly by donor funded programs and technical support to help improve customs infrastructure and build institutional capacity, originally reflecting SDT commitments.

**COMESA AND SADC LEGISLATION ON CUSTOM AND EXCISE DUTIES**

Zambia belongs to both the Southern African Development Community (SADC) and the Common Market for Eastern and Southern Africa (COMESA), which are both Africa's major regional economic communities knowns as (RECs)[33], and both have regulatory frameworks that control customs and excise duties among member states. As a result, Zambia's national laws in relation to customs and excise must be in line with the regional commitments and obligations under both organizations, but there are still gaps between Zambia's domestic laws and regional standards.

**COMMON MARKET FOR EASTERN AND SOUTHERN AFRICA**

The COMESA Treaty establishing the Common Market for Eastern and Southern Africa[34] (COMESA Treaty) which was signed on 5 November 1993, lays the essential legal groundwork for customs and excise charges across its member states, supported robustly by the Council Regulations Governing the COMESA Customs Union and the Common Market Customs Management Regulations. Specifically, Article 45 of the Treaty visualizes the formation of a Customs Union which's objectives are at providing a smoother and less limiting trade environment among member states or countries. This

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[32] Alejandro Gamboa Alder, WTO Trade Facilitation Agreement: Key Features and State of Play, International Trade Documents, 2016.

[33] IMF Working Paper "COMESA and SADC: Prospects and Challenges for Regional Trade Integration" (2004) provides a critical comparative analysis of both RECs' customs legislation and implementation challenges relevant to Zambia.

[34] Treaty establishing the Common Market for Eastern and Southern Africa (COMESA), 1993, Art 45.

can be accomplished by strategically getting rid of tariff and non-tariff barriers that usually hinder or rather delay cross-border trade. An important feature of this system is the introduction of a Common External Tariff (CET), which basically standardizes import duties that are imposed on goods from non-member states. This harmonized tariff arrangement is built upon visibly defined tariff classifications and general coordinated customs procedures, which work hand in hand in order to provide facilitation in smoother customs management, effective revenue collection, and the application of trade remedies when essentially required. Therefore this framework serves as a significantly important tool for not only improving economic integration but also promoting industrial diversification by providing a united market that supports intra-regional trade and investment opportunities[35].

In Zambia, the COMESA Treaty's framework for a Customs Union plays out through the country's active participation in harmonizing or aligning its customs policies and tariff structures with those of other member states. This is done by implementing the Common External Tariff and harmonized customs procedures to facilitate trade and encourage revenue collection. This has greatly assisted to reduce trade barriers and foster regional economic integration. Zambia also participates in schemes like the COMESA Simplified Trade Regime made specifically for small scale traders and the Regional Customs Transit Guarantee scheme, which improve trade facilitation and capitalize on the country's strategic location as a regional transportation center.

Even with these strong legal instruments, there are still challenges faced in full implementation, and this is seen mainly when it comes to harmonizing excise charges and adjusting national laws to regional standards. Zambia, as a COMESA member, is required to match its domestic customs and excise legislation with the common external tariff also known as CET and regulatory frameworks, but still faces challenges like as tariff derogations for sensitive products, limited enforcement capability, and procedural irregularities in customs administration. Furthermore, the details of the rules of origin and

[35] COMESA Authority of Heads of State and Government, Council Regulations Governing the COMESA Customs Union, Official Gazette, 2009

differing excise duty scopes among member's demand persistent legislative and operational adjustments to allow smooth regional integration[36].

**SOUTHERN AFRICAN DEVELOPMENT COMMUNITY**

The Southern African Development Community's (SADC) legal framework for customs and excise tariffs is based on its Protocol on commerce, which incorporates principles such as non-discrimination, most-favored nation, and national treatment to promote intra-regional commerce among member nations[37]. This framework requires the elimination or reduction of trade barriers like as tariffs, import and export charges and non-tariff barriers, allowing for a freer flow of commodities within the region. Being able to align customs procedures, such as classification, value, and rules of origin, is a very crucial feature of this legal regime as it guarantees much smoother customs administration and reduces or prevents the chances of trade diversion, which takes place when commodities from non-SADC states enter through the member state with the lowest tariff[38]. Member states work together under the Protocol's Annex II in order to simplify and align trade documents and customs procedures, with the common and ultimate objective which is the establishing of a customs union that encourages regional economic integration.

Concerning excise charges, SADC has developed guidelines for the harmonization of VAT and excise taxes among member countries. These principles seek to enhance policy coordination, get rid of trade distortions, and enable legitimate trade by harmonizing tax rates, classifications, exclusions and administrative measures for excise taxes on products such as alcohol, tobacco as well as luxury goods. Alignment or harmonization methods look to make the most of fiscal support, by guaranteeing long-term revenue collection while also encouraging regional trade goals[39]. This strategy emphasizes and highlights SADC's commitment to regional economic integration by extending tax bases

[36] Kamau, P. & Schonfeld, B., "Exploring the COMESA-EAC-SADC Trilateral Free Trade Area," TIPS, 2020.

[37] An Introduction to the Law of the Southern African Development Community, focusing on customs law and trade protocols.

[38] An Introduction to the Law of the Southern African Development Community, focusing on customs law and trade protocols.

[39] SADC Protocol on Trade and customs cooperation, including rules of origin and trade facilitation measures

and coordinating excise policies across member states, leading to a more coherent and resourceful fiscal environment[40].

There are many other ways in which they both harmonize with the Zambia Customs and Excise Act is how revenue is managed where the Act integrates these principles by supporting efficient customs revenue collection and balancing trade facilitation with compliance and implementation duties in the same way COMESA and SADC carries out their revenue management

However even though Zambia's customs and excise duty laws generally harmonizes with COMESA and SADC's legal frameworks, there are still some significant gaps, caused by inadequate excise duty alignments, differences in rules of origin, capacity limitations in customs administration, and delays in executing trade facilitation reform. Addressing these gaps is therefore quite essential for Zambia to obtain the full benefits of regional economic integration, including enhanced revenue collection as well as intra-regional trade.

The WTO Agreement on Customs Valuation establishes an essential and practical framework for determining the value of imported goods on which customs duties are applied. Adopted during the Uruguay Round and coming into effect in 1995, the Agreement aims to create a fair, transparent, and universally consistent system that countries worldwide can apply[41]. Central to the agreement is the principle that customs value should primarily be based on the "transactional value". This means the value customs officials use should be the actual price paid or rather payable by the buyer to the seller for goods sold for export to importing country. This focus on the transaction value method grounds customs valuation firmly in commercial realities, reflecting the real economic exchange rather than arbitrary or inflated amounts. Furthermore, the Agreement limits the types of adjustments customs authorities may add to the transaction value to specific, well-defined costs like commissions, packaging, royalties, or goods supplied by the buyer for producing the imported item. This helps traders and customs

[40] An Introduction to the Law of the Southern African Development Community, focusing on customs law and trade protocols.
[41] WTO Agreement on Implementation of Article VII of GATT 1994.

administrations avoid confusion, disagreements, or unfair practices, creating an environment where cross-border trade is more predictable and less prone to disputes or hidden costs.

The Agreement also recognizes that in some cases, it may not be possible to use the transaction value for example, when goods are transferred between related parties or when the transaction price is not available or reliable. To handle these situations, it sets out a clear hierarchy of alternative methods for customs valuation, such as using the transaction value of identical or similar goods, deductive methods based on comparable sales, and computed values based on production costs. These alternative approaches ensure customs officers have a structured, step-by-step process to follow, maintaining fairness and consistency in valuation worldwide. Beyond just valuation, the Agreement introduces important safeguards like the protection of confidential information, the right of customs appeal, and special provisions to assist developing countries in implementing the standards. Overall, this system fosters an international trading environment built on trust, transparency, and uniformity, reducing the risk of arbitrary tariff impositions and facilitating smoother global trade relations.

In addition to specifying the primary method of valuation, the Agreement outlines alternative methods to be used when transaction value cannot be determined or accepted, including valuation based on the transaction value of identical or similar goods, deductive and computed methods, and a fallback method. These methods are applied in a prescribed hierarchical order to ensure consistency across WTO member countries. The Agreement also includes provisions for confidentiality, the right to appeal, and special considerations for developing countries, further strengthening its role in facilitating smooth customs processes globally. By standardizing customs valuation, the Agreement enhances the integrity of international trade systems, supports market access commitments, and contributes to reforming customs administrations to reduce corruption and promote a rules-based trade environment[42].

[42] Overview by the World Customs Organization on WTO Valuation Agreement.

The WTO Agreement on Customs Valuation aligns closely with the Zambian Customs and Excise Act by providing a consistent framework for determining the customs value of imported goods, ensuring consistency, fairness, and transparency in customs valuation. An example of the harmonization is on how The Act adopts the six valuation methods approved or rather given by the Agreement in sequential order also transaction value, value of identical goods, value of similar goods, deductive value, computed value, and fall back method. This mainly ensures comprehensive and uniform application of valuation methods, reducing disputes and arbitrary customs valuation. The Act also aligns with WTO mechanisms that provide for consultation and dispute settlement, ensuring balanced interests of importers and customs authorities.

Another way is through Electronic Monitoring and Documentation as seen by how Zambia Revenue Authority (ZRA) uses electronic monitoring to control valuation of selected goods, improving compliance with the Agreement by ensuring transparency and accuracy in declaring customs values consistent with the WTO framework. Zambia has also benefited from technical assistance aimed at implementing and enforcing WTO valuation rules, reflected in operational customs practices under the Act designed to meet international valuation obligations effectively.

Zambia recognizes and applies protocols from the Southern African Customs Union (SACU), the Revised Kyoto Convention (RKC), the WTO Trade Facilitation Agreement (TFA), COMESA, SADC, and the WTO Agreement on Customs Valuations via a strong legal and institutional framework. Zambia's Customs and Excise Act is the primary legislative vehicle, incorporating international and regional duties into domestic legislation to facilitate enforcement and compliance[43].

Zambia joined the WTO Trade Facilitation Agreement in 2015, which went into effect in 2017. The Zambia Revenue Authority (ZRA) implements compliance using instruments such as the Customs Accredited Clients Program, which is based on the World Customs Organization Framework of Standards and improves border efficiency and risk management. The Border Management and Trade Facilitation Act of 2018 strengthens

[43] Zambia Revenue Authority, 'Trade Facilitation Tools', Zambia Revenue Authority website, accessed septmeber 2025, https://www.zra.org.zm/trade-facilitation-tools/.

coordination and institutional monitoring of trade facilitation and cross-border cooperation.

Zambia's use of ASYCUDA (an automated custom system) complies with the Revised Kyoto Convention's standards for simplified and harmonized customs operations. Regional trade agreements, including as the COMESA and SADC protocols, are implemented through national legislation, as well as ZRA participation in cooperative border efforts and standardized customs processes[44].

In conclusion, Chapter two shows how the Customs and Excise Act effectively incorporates important trade standards or practices. This consistency is shown by the framework's compliance with the Revised Kyoto Convention seen through Risk Management strategies and the focus on transparency. This Chapter also shows that the framework also incorporates the WTO criteria by linking the ASYCUDA world system with National Electronic Single Window and using the necessary customs valuation processes. However, despite the efforts mentioned in this Chapter, it also acknowledges the gaps that remain resulting from poor excise duty harmonization in the region, different laws of origin and capacity restrictions connected to COMESA and SADC.

[44] Asmita Parshotam, Implementing the TFA: Trade Facilitation Activities in Zambia, Occasional Paper 298, South African Institute of International Affairs, June 2019, https://saiia.org.za/wp-content/uploads/2019/06/Occasional-Paper-298-parshotam.pdf. Accesses September 2025

# CHAPTER THREE

## OPERATIONAL CHALLENGES FACED IN IMPLEMENTING THE CUSTOMS AND EXCISE ACT.

The main focus in this chapter is to identify and analyze the significant operational challenges faced during Zambia's implementation of the Customs and Excise Act that hinder its effectiveness in regulating trade and revenue collection. Not only do these challenges that are to be identified in this chapter lead to reliance on manual processing, causing delays and errors but also weakens trust between agents and customs officials. the consequences include increased physical inspections, higher operational costs and slower customs clearance times.

Basically this chapter will focus on trust issues between officials and agents, operational inefficiencies, infrastructure limitation, capacity gaps, manual processing as well as legal short comings in digital security. Placing these challenges within the wider context of Zambia's trade environment and global trends toward modernization. This chapter will provide a thorough understanding of the practical difficulties in enforcing the Customs and Excise Act fully. It will also set the stage for discussing potential solutions, including capacity building, infrastructure improvements and legal reforms essential for enhancing customs effectiveness in Zambia.

### ADOPTION OF ELECTRONIC SYSTEMS

One of the many challenges is the difficulties faced in adopting Electronics systems, the Zambia Revenue Authority introduced the Customs Electronic Licensing system(CELS)[45] Which is a system that aims to improve customs clearing efficiency. This system manages the licensing, appointment and regulation of customs clearance agents. It also aims to replace the amnual licensing system with a more efficient digital procedure, therby enhancing processing time, record keeping, security and transparency.

However, many clearing agents face difficulties adopting this system due to limited ICT skill and an example of this is the inability most agents have when it comes to the use of digital devices efficiently, combined with a lack of training on how to navigate the CELS,

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[45] Munafumpa, C. and Phiri, J. (2023) Factors Hindering the Adoption of the Customs Electronic Licensing System (CELS) by Clearing and Forwarding Agents in Zambia. *Technology and Investment*, **14**, 22-37.

results in frequent documentation errors and delays in customs clearance. One other factor that also contributes to this issue is the fact that clearing agents are legally required to be licensed to operate, however the current system permits agents to get licenses without proving adequate skills or expertise therefore, there is no mandatory requirement for clearing agents to demonstrate ICT skills before obtaining a license which continues this skills gap.

Furthermore, Lack of access to computers, smartphones, and poor internet connectivity, especially at major border posts like Kenneth Kaunda International Airport also contribute to the delays or difficulties in adopting this system. This then leads some agents to return to manual processes, causing delays, errors, and mistrust between agents and customs officials. the research from the study by Munafumpa and Phiri[46] ,highlights that clearing and forwarding agents face challenges such as the absence of electronic devices, poor ICT skills, and limited internet access.

To address this, The Zambia Revenue Authority (ZRA) has been advised to make computer or smartphone ownership mandatory for licensing and to give free internet access at clearance locations. Furthermore, focused training programs for gaining digital skills, as well as ongoing CELS awareness programs, are required to improve compliance, reduce dependency on manual processes, reduce errors and delays, and build trust between agents and customs authorities. These actions will reduce many of the present issues that clearing agents in Zambia face because to limited access to computers and phones[47].

This excerpt just shows the direct support of the assertion that operational challenges in Zambia's customs systems are caused by the limited digital access and skills among clearing agents

[46] Munafumpa C and Phiri J, 'Factors Hindering the Adoption of the Customs Electronic Licensing System (CELS) by Clearing and Forwarding Agents in Zambia' (2023) 14 Technology and Investment.
[47] ibid

**TRAINING AND SENSITIZATION**

Training and sensitization is important for addressing clearing agent's poor knowledge and abilities in customs procedures and electronic systems such as Zambia's Customs Electronic Licensing System. The Zambia Revenue Authority has identified this need and implemented ongoing capacity building programs that blend practical, hands on training with e learning. Clearing agents, an example of how this challenge maybe addressed is having clearing agents take courses on customs laws, Harmonized System (HS) Classification, valuation and proper electronic system use. Such training programs could also have exams in the end that verify agent's ability to apply regulations successfully.

Practical training sessions include workshops in which agents learn how to electronically input and manage documents, navigate the CELS platform and appropriately classify items according to tariff schedules. Under the news article "Broaden your Career Path" by Oliver Nzala on ZRA News[48], ZRA Commissioner General Kingsley Chanda stated that " Employees should always consider career development in their work and life." He went on further and stated that "having knowledge of other areas of ZRA's tax administration also helps enhance the taxpayer focus perspective of the authority because of having highly skilled staff".

Sensitization campaigns are also carried out once in a while at border posts and customs offices to raise awareness of system upgrades and the benefits of compliance. ZRA also provides online training and regular updates and the agents informed of regulatory changes and technology improvements. Zambia is pioneering in the introduction of comprehensive authorized training for clearing and forwarding agencies[49], in a project with potential for the entire continent. John Mumba, chairperson of the Zambia Customs and forwarding Agents Association (ZCFAA) under a news article stated "we are the first in Africa to put a system in place to modernize the training and licensing of clearing and forwarding agents", he further states that the project is being financed through the Global Alliance for Trade Facilitation, and has the support of the Zambian Revenue Authority.

[48] Oliver Nzala 'BROADEN YOUR CAREER PATH' ZRA News 17 July 2020 available at https://www.zra.org.zm/broaden-your-career-path-zra-cg/

[49] 'Zambia Pioneers online clearing courses' freight news 2 September 2019 available at https://www.freightnews.co.za/article/zambia-pioneers-online-clearing-courses

The online courses that are to be introduced will focus on improving clearing agents' ability to apply ZRA regulatory classification and harmonized tariff schedule (HS code).

A working group is developing a training program to help the industry as a whole become "more professional" so improving trade facilitation. "the objective is professionalizing the industry through approved training that will provide a clear career path for clearing and forwarding agents", according to him Mr. Mumba further claims that the freight forwarding associations in several other African countries have indicted interest in the training and are keeping track of its progress[50]. These efforts seek to reduce error, shorten clearing times, promote transparency as well as build confidence between agents and customs authorities. The emphasis on accessible training options, such as accommodating women and utilizing digital platforms, improves the inclusion and effectiveness of sensitization campaigns.

Another strategy that would be helpful as well is to arrange regular consultation opportunities or stakeholder meetings that creates a type of interaction between customs authorities and agents that allows both parties to participate. Such platforms can help in answering doubts as well as collects comments, and also build mutual understanding and trust between the parties. Regular newsletters, email updates, MS alerts and online portals are all effective ways to share current details regarding regulatory changes and system updates. In all, the combination of practical training, regular consultations, clear communication channels, and strong relationships improves compliance, reduces misunderstandings, increases operational efficiency and fosters a culture of shared responsibility in customs operations[51].

Successful training programs for customs clearance agents often involve technical knowledge, regulatory compliance and practical skill application. An example is the Malawi Revenue Authority (MRA) program[52], which is run in collaboration with the Malawi

[50] 'Zambia Pioneers online clearing courses' freight news 2 September 2019 available at https://www.freightnews.co.za/article/zambia-pioneers-online-clearing-courses

[51] Munafumpa, C. and Phiri, J. (2023) Factors Hindering the Adoption of the Customs Electronic Licensing System (CELS) by Clearing and Forwarding Agents in Zambia. Technology and Investment, 14, 22-37.

[52] Victor Masanje 'customs clearing agents graduate' 11 June 2024 available at https://www.mra.mw/news/customs-clearing-agents-graduate

University of Business and Applied Sciences (MUBAS). In this program, 90 clearing agents completed ta course that included important issues such as product clearance, categorization, valuation and laws of origin. The training sought to reduce delays, errors and expenses while also improving compliance and trade facilitation. Following the seminar, the agents were certified, which marked an important step toward professionalizing customs brokerage in Malawi. The donor community sponsored in initiative through Global Alliance sponsorship, demonstrating the need of collaboration among government, academia and foreign partners in effective capacity building.

Despite of the efforts and measures being implemented there are still challenges that remain. A primary issue is the weak institutional and legal framework in which many agents operate, which m results in limited compliance enforcement and increased risks of fraud and noncompliance with import/export regulations. Many agent remain under skilled due to inadequate and irregular training programs, particularly in technical arears such as tariff classifications, valuation and understanding current customs laws, this skills mismatch causes errors in documentation and delays in clearance, weakening trust between customs and agents[53].

**INFRASTRUCTURE AND CONNECTIVITY**

Many border posts, particularly in Africa have considerable issues due to limits IT infrastructure and unstable internet access, which risk the effectiveness of automated customs procedures. These limitations cause slower processing and clearance of commodities, resulting in blockages that hinder trade facilitation and reduce government revenue collection[54].

Inadequate infrastructure does not only cause delays in clearing times, but it also raises the risk of errors, corruption and a loss of trust between traders and authorities. Such infrastructural gaps threaten efforts to develop integrated and electronic customs systems, decreasing the efficiency gains expected by digitization programs.

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[53] Desiderio consultants ltd ‘lessons from Malawi, Nigeria, Uganda and Zambia that Africa can learn for facilitating trade’ 15 April 2023

[54] ‘Breaking Borders: How Africa's One-Stop Border Posts Are Transforming Trade’ 2 April 2025 https://www.nepad.org/news/breaking-borders-how-africas-one-stop-border-posts-are-transforming-trade

The underdeveloped infrastructure at Zambia's posts include outdated computer and networking hardware, inconsistent or rather bad internet connectivity which is unreliable as well as insufficient automated customs management systems[55]. When we look into the physical infrastructural inadequacies, we can look at the insufficient power supply, the lack of secure and modern facilities to house digital equipment[56] and limited access to digital tools for customs officials and clearing agents. At Kasumbalesa border post there is congestion and delays mostly due to these inadequacies. As for the Chirundu One Stop Border Post it has only recently received advanced ICT upgrades aimed at improving coordination and customs digitalization, showing how such infrastructure was previously lacking[57].

The "State of Africa's Infrastructure Report 2025"[58] highlights that a considerable portion of Africa's digital infrastructure remains underdeveloped, specifically in rural and border areas, which affects customs clearance processes. A good example that can be given is the Kasumbalesa border post between Zambia and the DRC, which faces congestion and delays partly due to outdated infrastructure and inconsistent internet connectivity. These issues lead to manual processing, prolonged clearance times and increased costs for traders, ultimately slowing trade flows, reducing revenue collection and increasing opportunities for corruption.

Another example is the Chirundu border post , the main border crossing for traffic travelling between the two cities of Harare and Lusaka, is Africa's first and so far only one stop border post(OSBP)[59]. OSBPs usually differ from regular border posts in that a bilateral agreement between bordering countriries grants each country the authority to enact its rules on the other country's side of the border, resulting in only one stop for those

[55] Zambia Revenue Authority, 'Annual Report 2024', Lusaka: ZRA Publications, 2025.
[56] Ministry of Commerce, Trade and Industry, Zambia, 'A Peek into The Nakonde Border Post Upgrade Project', 2022.
[57] Southern African Development Community (SADC), 'Press Release on Kasumbalesa Border Post Congestion', 2024.
[58] State of Africa's Infrastructure Report 2025 https://www.africafc.org/our-impact/our-publications/state-of-africa-infrastructure-report-2025
[59] Sean Woolfrey and Elisha Tshuma 'Challenges at Chirundu One-Stop Border Post' https://www.tralac.org/discussions/article/5338-challenges-at-chirundu-one-stop-border-post.html

crossing the border, which should result in lower costs associated with the long border delays.

Since its implementation in December 2009, Chirundu OSBP has been seen to be successful and a significant step towards greater integration in Southern Africa. With that being mentioned the set up of an OSBP at Chirundu has led to faster procedures as well as lessened number of procedures for passenger and commercial border clearance. It has been acknowledging that before this set up there were more complicated border procedures which led to delays in clearance, cargo trucks would take as long as 20 days just to clear at the border[60].

Despite its success the Chirundu OSBP has not been immune to unpredictable challenges. Chirundu experienced an occasion where commercial truck lineups extending more than five kilometers, where drivers were forced to wait at the border for nearly a week for clearance. This led to an urgent meeting with the Zimbabwe Revenue Authority, clearing agents and other border agencies. The committee that was formed from this determined that the delays were cause by the fact that the Chirundu OSBP was only open from 8 AM to 5PM instead of 24 hours a day like the Beit Bridge Border Post[61].

A major challenge still faced at Chirundu is the lack of information and technology connectivity between the Zambian and Zimbabwean sides of the border. As a result many clearance procedures had to be dublicated since the Zimbabwean Revenue Authority officers are not able to connect to ASYCUDA system from the Zambia side of the border, as Zimbabwe has a system of computerized customs administration. Due to this, operations on the Zambian side are carried out manually the entered into the computer system on the Zimbabwean side. Zambian border agents on the Zimbabwean side suffer a similar challenge in that they are unable to access Zambia's electronic systems. The lack of communication between the two sides of the border has also hampered the designated 'fast track' lane from becoming fully operational[62].

[60] Sean Woolfrey and Elisha Tshuma 'Challenges at Chirundu One-Stop Border Post' https://www.tralac.org/discussions/article/5338-challenges-at-chirundu-one-stop-border-post.html
[61] ibid
[62] ibid

Basically, the lack of adequate IT infrastructure and unreliable internet at border points lead to longer clearance times, higher operational expenses, manual reprocessing, and decreased regional trade competitiveness.

**RESOURCE CONTRAINTS**

Resource limitations make it difficult to properly manage and enforce customs procedures, especially in remote border locations. Financial constraints make is difficult to acquire cars, IT equipment and other technological resources required for efficient customs operations. An example can be seen from the Nakonde border post[63], which is one of Zambia's busiest revenue collection points, suffers from limited infrastructure to handle increasing trade volumes. Despite generating substantial revenue about K320 million monthly, the existing facilities are too small and lack the capacity to support the operations envisioned for OSBPs. This limits revenue generation potential and creates congestion.

Another resource limitation is the shortage of IT equipment once again together with the limited internet access and the regular power outages at several border crossings including Chirundu and Kasumbalesa. This limits the use of automated customs clearing systems, the limited budget makes it challenging or rather hard to acquire new equipment and more staff. These resource constraints are intensified by lengthy procurement processes and limited budget allocations, delaying investments in critical infrastructure upgrades[64].

Some recent budget cuts have severely impacted Zambia's border posts, reducing their ability to improve their operations. Due to the inadequate money granted annually for infrastructure development at borders and posts of entry, this has resulted in increased unlawful movement of goods and people across leaky border crossings, especially at the Nakonde and Kasumbalesa check points. Slow financial closing of Public-Private

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[63] Happy Mbaleni 'A Peek into The Nakonde Border Post Upgrade Project' https://www.mcti.gov.zm/zbpup/?p=2447

[64] Happy Mbaleni 'A Peek into The Nakonde Border Post Upgrade Project' https://www.mcti.gov.zm/zbpup/?p=2447

Partnerships (PPP) has hampered infrastructure projects, resulting in delays in upgrades such as modern office buildings, border officer housing units, and truck scanners[65].

At Nakonde[66], some examples can be drawn with the inadequate office spaces, lack of housing, the old scanners, insufficient tools for border guards slow truck clearance and reduced revenue collection. Kasumbalesa also faces difficulties like limited parking yard capacity and outdated equipment despite exceeding some revenue targets. The efforts to improve infrastructure have been delayed by limited budget allocations, the delay of maintenance of roads, especially affecting activity during rainy seasons.

In conclusion, Zambia's operational issues with Customs and Excise Act implementation are mostly due to technological adoption, capacity building shortages, infrastructural shortcomings and compliance enforcement gaps. Addressing these issues necessitates ongoing investment in ICT infrastructure, comprehensive training programs and increased regulatory control by the Zambia Revenue Authority.

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[65] National Assembly of Zambia 'REPORT OF THE COMMITTEE ON NATIONAL SECURITY AND FOREIGN AFFAIRS ON THE STATE OF INFRASTRUCTURE AT BORDERS AND PORTS OF ENTRY INTO THE COUNTRY'

[66] Happy Mbaleni 'A Peek into The Nakonde Border Post Upgrade Project' https://www.mcti.gov.zm/zbpup/?p=2447

## CHAPTER FOUR

### ASSESSMENT ON THE CUSTOMS AND EXCISE ACT'S INCORPORATION OF MODERN CUSTOM PRACTICES

This chapter's main aim is to assess whether the customs and excise act of Zambia incorporates modern custom practices to improve trade facilitation and if it is in line with global trends as well as to what extent does the Customs and Excise Act incorporate modern customs practices to improve trade facilitation, and how well it aligns with current global customs trends.

In today's global economy, customs modernization has become an essential tool for improving trade facilitation, encouraging economic growth and integrating countries into international markets. Modern custom practices include digitization through electronic custom systems, risk management, simplified procedures transparency and compliance to international standards such as the World Customs Organization's Revised Kyoto Convention[67] and the World Trade Organization Trade Facilitation Agreement[68].

These methods usually reduce border delays, lower transaction costs and create a more predictable trading environment, all of which are important for Zambia's landlocked economy which relies heavily on efficient cross border trade, as Zambia positions itself to promote regional commerce, particularly within the southern African development community, upgrading customs practices is critical for increasing competitiveness and compliance with global trade standards.

Zambia's Custom and Excise Act, Chapter 322 of the laws of Zambia, provides the basic legal framework for customs procedures, excise duties and compliance measures. The Act has been amended multiple times, with the most recent amendments happening in 2024 and 2025 via the Customs and Excise (Amendments) Acts and Bills[69]. These amendments seek to revise customs and excise duty rates, impose excise duties on new services such as betting, improve electronic processing through the digitization of

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[67] World Custom Organization, Revised Kyoto Convention (Brussels: WCO,2006)
[68] World Trade Organization, Trade Facilitation Agreement (Geneva: WTO,2014).
[69] Customs and Excise (Amendment) Bill No. 10 of 2025, Zambia Parliament

customs accounts, and streamline compliance through mechanisms such as shorter payment deadlines and increased regulatory oversight of authorized representatives.

As an example, the Act includes rules for electronic user accounts, which require taxpayers and service providers to keep accurate records and submit reports, demonstrating the use of digital instruments in customs administration. Despite these developments, assessments show that issues related to procedural complications and documentation burdens continue.

**MODERN CUSTOM PRACTICES**

Modern custom practices carry out an important role in improving trade facilitation by reducing delays, expenses and procedural confusion at the border. These changes promote or rather enable smoother cross border transaction and promote economic growth. Modern customs rely heavily on automation, risk management and electronic processing.

**DIGITAL CUSTOMS AND AUTOMATION**

Automation is the use of technological devices to conduct or carry out declarations and clearance processes. An example is how electronic customs accounts and has pre-clearance of products before they arrive at border stations. This move lowers manual involvement, speeds up customs clearance and improves accuracy. Zambia’s most recent updates to the Customs and Excise Act introduce electronic user accounts and allow for the pre-clearance of products before they arrive at the borders, in alignment with best practices[70].

In my opinion, this excerpt really shows and reflects a very important step in Zambia’s modernization of customs operations through automation. The 2025 amendments to the Customs and Excise Act introduce electronic user accounts and allow the pre clearance of goods before arrival at borders. It is seen that by doing this it allows speeding up clearance, enhancing accuracy in terms of aligning with international best practices in trade facilitation it also reduces manual processing.

[70] Zambia Parliament, Customs and Excise (Amendment) Act No. 11 of 2025 (Lusaka: Government of Zambia,2025)

**RISK MANAGEMENT AND TRUST**

Risk management methods allows or permits customs officials to mainly focus on compliance efforts on high risk consignments while letting trusted traders to clear more quickly. Post Clearance Audits allow customs to assess conformity after goods enter the country, reducing clearance delays[71]. Electronic processing supports these efforts by allowing for electronic document submission, real time data sharing among agencies and simplified import and export procedures.

**INTERNATIONAL STANDARDS**

Custom modernization efforts are in close alignment with international agreements such as the World Trade Organization's Trade Facilitation Agreement (WTO TFA) and the World Customs Organization Revised Kyoto Convention (WCO RKC)

The World Trade Organization's Trade Facilitation Agreement[72], which has been in influence since 2017, encourages increased transparency, simpler procedures and reliable documentation in order to endorse international trade. Its provisions promote efficient customs administration through clearer procedures, better use of technology and enhanced cooperation among trading partners.

The WCO Revised Kyoto Convention[73] advocates for global customs modernization, including electronic technology, risk based inspections and cooperation among customs authorities and these standards serve as benchmarks for national reforms, such as Zambia's recent amendments to the Customs and Excise Act.

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[71] Zambia Parliament, The Customs and Excise (Amendment) Bill, 2025 Available at: https://www.parliament.gov.zm/node/12417 (Accessed: October 2025).

[72] World Customs Organization, 'THE ENTRY INTO FORCE OF THE WTO TRADE FACILITATION AGREEMENT (TFA)' (Brussels: WCO, 2017), Available at: https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and-tools/communique/communique-tfa-july-2017-en.pdf?la=en (Accessed: October 2025).

[73] World Customs Organization, Revised Kyoto Convention: International Convention on the Simplification and Harmonization of Customs Procedures (Brussels: WCO, 2006), Available at: http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/conventions/pf_revised_kyoto_conv.aspx (Accessed: October 2025).

## GLOBALTRENDS IN CUSTOM MODERNIZATION

### RESILIENCE AND DIVERSIFICATION

Resilience and Diversification[74] is used in order to avoid risks from geopolitical tensions and supply chain disruptions, businesses are redesigning supply chains by implementing multi source and diverse supplier strategies.  This tendency or pattern has become an industry standard for improving operational balance and adaptability across different regions. This approach helps mitigate risks associated with interferences in the area, ensuring continuity of supply despite of the external impacts.

Diversification strategies do in fact extend beyond having various suppliers. They also include bringing production closer to key market and this is referred to as “nearshoring”, restoring domestic manufacturing and keeping flexible production capacities to better adapt to changing demand and logistical problems[75]. Despite the possibility for additional costs and complexity, these solutions enhance flexibility in operations and provide a real time balance of cost efficiency and risk management.

Firms also use a variety of transportation modes and inventory tactics or strategies to avoid bottlenecks and ensure uninterrupted supplies. These thorough diversification efforts have become industry standards, indicating a change from cost-centric to resilience-centric supply chain management.

In general, supply chain diversification allows businesses to respond quickly to challenges caused by trade wars, geopolitical conflicts, disasters and many other unforeseen events, ensuring uninterrupted supply and competitive advantage in a fast changing global trade environment.

### DIGITAL BORDERS AND E-TRADE

Customs agencies throughout the world are rapidly using end to end digital file systems and block chain technology to improve trade operations, lowering clearing times and fraud risks while increasing transparency and efficiency.

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[74] Maersk, ‘Supply Chain Diversification’, Global Logistics Trends, 2024, Available at: https://www.maersk.com/insights/logistics-trend-map/supply-chain-diversification (Accessed: October 2025).
[75] Maersk, ‘Supply Chain Diversification’, Global Logistics Trends, 2024, Available at: https://www.maersk.com/insights/logistics-trend-map/supply-chain-diversification (Accessed: October 2025).

End to end digital filling systems simplify trade documentation submission by how it shifts from manual paperwork to electronic data exchange platforms that allow real rime processing and smoother connections with international trade systems. An example that I may give here is how Malawi Revenue Authority[76] linked its ASYCUDA world systems to the international Air Transport Associations system to enable required advance electronic reporting of cargo data, reducing delays caused by manual submissions and improving compliance and transparency.

Block chain technology contributes to these efforts by providing immutable, secure transactional records that do in fact improve product traceability and reduce fraud risks like document tampering or false statements. Digital customs solutions, which are frequently powered by AI and machine learning, automate data validation, carry out real time compliance checks and enable predictive risk assessments that direct inspections where they are most needed[77].

These improvements have reduced administrative burdens and processing times[78], which have previously resulted in costly border delays. They also allow for improved collaboration between custom authorities and other stakeholder, increasing the overall efficiency and security of international supply chains. Adoption of digital customs filing is vital for landlocked and developing nations, where onerous paper processes significantly hinder trade competitiveness.

In my opinion, this movement is more than merely improving technology but it is also an important trend that will definitely reshape international trade. Digital custom systems would lead to the encouragement of trust among all the participants in the supply chain which includes governments, businesses and consumers by making operations faster

[76] Malawi Revenue Authority, 'integration of ASYCUDA World and IATA systems and Mandatory Electronic Data Transmission',2025, Available at: https://www.mra.mw/press-releases/integration-of-asycuda-world-and-iata-systems-and-mandatory-electronic-data-transmission (Accessed: October 2025).
[77] U.S. Customs and Border Protection, 'How AI and Automation Are Transforming Customs Compliance,' 2025. Available at: https://customscity.com/the-digital-revolution-in-customs-compliance-how-ai-and-automation-are-transforming-section-321-fda-prior-notice-and-trade-compliance-in-2025/ (Accessed: October 2025)
[78] World Customs Organization Magazine, 'Digital Customs', 2024, Available at: https://mag.wcoomd.org/magazine-tags/digital-customs/ (Accessed: October 2025).

and more precise while also reducing human mistakes. This transparency is an essential element of long term cooperation and security across international trade networks.

**SUSTAINABILITY AND ESG STANDARDS**

Sustainability and Environmental, Social, and Governance (ESG) standards are becoming integral into global customs practices, reflecting increased regulatory, investor, and consumer pressure to address larger sustainability issues. Customs officials are currently facing stricter regulations aimed at lowering carbon footprints, assuring sustainable sourcing and encouraging waste reduction in trade activities.

For instance, regulations such as the European Union’s Corporate Sustainability Reporting Directive (CSRD) and Germany’s Supply Chain Due Diligence Act require transparency and compliance to environmental and social standards throughout supply chains, influencing how goods are sourced, transported and cleared through customs[79]. Customs agencies are now including ESG criteria into their risk management and clearance procedures to ensure compliance with these changing standards. This also includes monitoring the environmental impact of transportation emissions and verifying suppliers' social and labor standards to reduce the risk of modern slavery or unsafe working conditions[80].

When we look at it from an environmental perspective, customs policies are increasingly focused on monitoring and controlling emissions created throughout supply chains. This includes monitoring transportation techniques, packaging materials and waste disposal systems in order to promote the principles or rather concepts of a circular economy and reduce negative environmental externalities[81]. Social governance approaches emphasize sourcing that is ethical, worker safety, transparency and business responsibility in

[79] ‘ESG Regulations in 2025: What Supply Chains Must Do Now’, Log Hub, 10 August 2025, Available at: https://log-hub.com/esg_regulations_in_2025/ (Accessed: October 2025).
[80] David Austin, ‘Unlocking the Power of Governance in Customs’, Customs Support Group, 8 July 2025, Available at: https://www.customssupport.com/unlocking-the-power-of-governance-david-austin-business-development-manager-at-customs-support-group/ (Accessed: October 2025).
[81] ‘ESG Regulations in 2025: What Supply Chains Must Do Now’, Log Hub, 10 August 2025, Available at: https://log-hub.com/esg_regulations_in_2025/ (Accessed: October 2025).

general, which are supported by governance frameworks in customs operations[82]. Strong and reliable governance at customs is important for assuring compliance, minimizing legal and reputational concerns and maintaining trade security[83].

In my opinion, I believe that by aligning customs with ESG principles, we will be able to create trading systems that are not only efficient but beneficial and progressive as well. This sort of integration shoves businesses and governments to innovate sensibly and openly, guaranteeing that economic growth or development does not harm future generations.

**DATA TRANSPARENCY AND TRUST NETWORKS**

There is significant emphasis on verified suppliers, reliable supply chains and transparent data ecosystems to sped up clearance and access to trade finance. in modern supply chain and customs practices, data transparency and trust networks are becoming more and more important thus allowing for more efficient trade clearance and better access to trade finance. The increased demand for verified suppliers and credible supply chains comes from the need to lessen risks such as fraud, misdeclaration, and compliance violations, which regularly cause delays and financial losses.

Customs authorities and trade finance are capable of making precise risk assessments and smart choices when they have real time access to vital supplier data, such as financial indications, audit results and compliance paperwork. Certain platforms like Tradeverifyd concentrates this data by helping organizations in observing supplier risk, simplify due diligence and quickly verifying paperwork making sure supply chains are able to meet developing regulatory and ESG standards[84]. Transparent data ecosystems increase

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[82] David Austin, 'Unlocking the Power of Governance in Customs', Customs Support Group, 8 July 2025, Available at: https://www.customssupport.com/unlocking-the-power-of-governance-david-austin-business-development-manager-at-customs-support-group/ (Accessed: October 2025).

[83] 'ESG Reporting Guide 2025: Your roadmap to ESG readiness', Euronext, 14 September 2025, Available at: https://www.euronext.com/en/news/esg-reporting-guide-2025-your-roadmap-esg-readiness (Accessed: October 2025).

[84] Tradeverifyd, 'Supply Chain Transparency: Why It Matters More Than Ever', 2023, Available at: https://tradeverifyd.com/resources/supply-chain-transparency (Accessed: October 2025).

trader confidence and speed up clearance processes by reducing doubt or uncertainty at borders.

In addition, methods or tactics like these do in fact improve trade integrity by eliminating fraudulent procedures by using secure digital documents sustained on block chain networks, thus improving responsibility as well as transparency in financial transactions[85]. This transparency encourages cooperation as well as building confidence among supply chain participants, which is crucial for resilience and responsiveness to disruptions

Some examples that mirror exactly how supplier verification has become a obligatory requirement across many regulatory frameworks is how in the food industry, the Food Safety Modernization Act (FSMA) in the United States orders that importers and food facilities carry out thorough risk analyses that authenticate that suppliers do in fact regulate risks and conduct verification activities such as audits, sampling and documentation reviews to guarantee food safety throughout the supply chain. These regulations are put in place with the purpose to decrease foodborne illnesses and advance reliability[86].

Another example can be seen in pharmaceuticals, legislation such as the FDA's current Good Manufacturing Practices and the European Union's directives do in fact require rigid or rather strict supplier qualification and monitoring systems. All suppliers must be able or have the capacity to meet high quality standards for drug effectiveness and safety, which are mainly verified through regular inspections, certification checks and thorough documentation[87].

The two regulatory requirements given above only show a wide and essential reliance on supplier verification for minimizing chances of risks that could be linked with product safety, security and regulatory compliance. In order to guarantee resilience and protection

[85] Andrea Frosinini, 'Strengthening Supply Chain Resilience Through Technology and Transparency', LinkedIn, 9 April 2025, Available at: https://www.linkedin.com/pulse/strengthening-supply-chain-resilience-through-andrea-frosinini-eiumf (Accessed: October 2025).

[86] Food and Drug Administration, Food Safety Modernization Act: Supplier Verification Programs for Food Importers (Silver Spring, MD: FDA, 2016).

[87] European Medicines Agency, 'Guidelines on Good Manufacturing Practice', EMA, 2023, Available at: https://www.ema.europa.eu/en/gmp (Accessed: October 2025).

for end users, organizations need to continue documented verification systems that are adapted to industry standards and shifting regulations.

**TRADE POLICY AND TARIFFS**

Trade policy and tariff dynamics, especially the conflicts or disputes between the US and Europe, have gained significant attention in the past few years. Customs processes, cross border trade flows as well as the larger framework of international trade cooperation are all severely affected by the increasing number of tariff disputes and trade conflicts. To have a full understanding on the changing opportunities and difficulties facing global trade facilitations, it is very important to understand these developments.

The United States recent plan to impose a 25% tariff on all imports from the European Union shows this renewed trend, these tariffs, which went into effect in august 2025, show an increase in the previous rates and target a wide range of EU goods including important sectors like automotive manufacturing. The European Commission has responded with retaliatory charges specifically by imposing taxes averaging 31% on Chinese electric vehicles, mainly just showing how trade conflicts are not only limited to bilateral disputes but also global consequences. Tariffs rises have a negative impact on both the imposing and targeted economies. The United States faces potential inflationary pressures and weakened export competitiveness while the EU predicts significant economic slowdowns in numerous member states[88].

The renewal of tariffs hinders the custom procedures by increasing border inspection, complicating document authentication and demanding changes to tariff classification and assessment procedures. This now results in longer clearance periods and increased administrative expenses for both customs authorities and traders. Moreover, trade conflicts have the ability to strain international cooperation frameworks by encouraging retaliatory actions, weakening multilateral trade agreements and instigating uncertainty for cross border businesses.[89]

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[88] Kiel Institute, Kiel Trade and Tariffs Monitor, 28 September 2025, Available at: https://www.kielinstitut.de/topics/kiel-trade-and-tariffs-monitor/ (Accessed: November 2025).
[89] Statista, 'U.S. Tariffs - Statistics & Facts,' 17 February 2025, Available at: https://www.statista.com/topics/13216/us-tariffs/ (Accessed: November 2025).

Trade experts are emphasizing mainly on the fact that tariffs complicate supply chains which then pushes companies to seek other alternative sourcing and logistics solution which in return require that custom administrations must quickly adapt to the new and latest trade patterns or methods and regulatory requirements[90].

In order to ensure compliance in such a dynamic environment, customs systems must become more flexible, technologically advanced and in alignment with shifting trade regulations.

In my personal view, the revival of tariffs as trade policy tool comes with the risk of reversing many years of progress aimed at achieving a more open and cooperative global trade, although sovereign nations have the right to protect their domestic industries. The coming challenges in international collaborations and customs procedure just show how really unstable the current trade structure actually is. However, in order to get past such challenges and maintain border agencies effectiveness and predictability in an environment that is so full of geopolitical unpredictability, modernization and digital transformation of customs are essential

**MODERN CUSTOM PRACTICES INCORPORATED IN THE CUSTOMS AND EXCISE ACT**

The Customs and Excise Act and its amendments just show how Zambia is committed to modernizing customs processes in accordance with international standards, which usually address electronic customs accounts and electronic systems, post clearance inspections and risk management, record keeping as well as transparency standard.

Originally the Customs and Excise Act, Chapter 322 of The Laws of Zambia does not have any provision or definition of the electronic user accounts. However, the concept of "user account" was seen to be first introduced in Zambia's Customs and Excise Act Chapter 322 by the Customs and Excise (Amendment) Act No.24 of 2024[91] and this amendment defines a user account as "an electronic account of a person assigned a Taxpayer Identification Number to access the Customs Computer System". Furthermore, the Act also provides some customs modernization initiatives which include rules for

[90] ibid

[91] Customs and Excise (Amendment) Bill No. 24 of 2024, Zambia Parliament, enacted 2024.

creating, suspending and managing user accounts. Electronic user accounts allow importers and exporters to file customs declarations and payments electronically allowing the pre clearance of goods even before they arrive at the border points[92].

One other way is how strict record keeping, transparency requirements and reporting are imposed and an emphasis on how traders must keep thorough or rather detailed records of imports, exports and excise goods for specific time periods to ensure transparency and compliance. The tools that are used for reporting are mandated to ensure customs operation follow international standards and give traders clarity on their obligations. Section 139D(a) of the Customs and Excise (Amendment) Act, 2025[93] specifically emphasizes on service providers maintain records related to the "airtime sold, airtime consumed, lost or disposed of during service rendering, bets or free bets received and payouts made as well as excise duty paid or payable".

Section 139D(1)(b)[94] goes further to obligate these service providers to submit monthly reports which will have detailed information on airtime or bets handled during the previous month in a given form. This requirement is mainly applicable to electronic communications service providers and providers of betting services are defined under section 139A (Amendment)[95].

Another example I can give of other legislation that emphasizes on record keeping is how the UAE's Federal Decree Law No. 7 of 2017 on excise tax mainly emphasizes that people or individuals who pay taxes must keep detailed records of excise goods and file reports making sure that there is enough evidence for the tax authorities, article 24 of this law requires complete record keeping[96].

**CHALLENGES FACED AND AREAS OF IMPROVEMENT**

Despite the efforts to modernize the customs practices, there are still some areas that could use some improvement and challenges that are being faced still. Most custom

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[92] UNCTAD, About ASYCUDA (Automated System for Customs Data) (Geneva: UNCTAD, 2017), Available at: https://asycuda.org/en/about/ (Accessed: October 2025).
[93] Customs and Excise (Amendment) Act, 2025
[94] Section 139D(1)(b)
[95] Section 139A
[96] UAE Federal Decree-Law No. 7 of 2017, Articles 24 and 25 on Record-Keeping and Tax Registration Number requirements.

procedures in Zambia remain a bit complicated with little public information distribution which prevent or hinder ideal trade. Exporters and importers must comply with much stricter record requirements than those who operate in other countries, leading to delays and higher transaction costs.

Some areas of improvement would include improving the adoption of single window systems, increasing pre clearance and advance rulings as well as enhancing the digitization of customs processes as it would improve the alignment with global best practices while lowering trade costs at the same time[97].

**CONCLUSION**

Zambia has taken steps toward modernizing its trade framework by adopting digital customs with electronic accounts as well as pre clearance options, risk management through post clearance audits and focusing on automation. Despite the efforts traders of the nation are still facing challenges due to the persistent complicated procedures, heavy documentation and limited public information. I acknowledge the efforts but I believe enhancements may be made.

[97] Ministry of Commerce, Trade and Industry, Zambia, Customs Procedures and Trade Facilitation in Zambia, Lusaka, 2024.

# CHAPTER FIVE

## CONCLUSION AND RECOMENDATIONS

### INTRODUCTION

This chapter will summarize all the information mentioned and discussed in the previous chapters of this thesis. This chapter will also provide recommendations that would aid or assist the legal problem identified in this thesis.

### GENERAL CONCLUSION

This dissertation titled “An Assessment on the Efficiency of the Customs and Excise Act Vis-à-Vis International Standards” aimed to assess or rather examine Zambia’s main legislation on trade, Chapter 322 of the Laws of Zambia in comparison to international standards and best practices to assess its effectiveness in trade facilitation and revenue collection. This study was conducted through qualitative analysis, drawing lessons from articles, jurisdictional comparisons as well as statutes.

### SUMMARY OF CHAPTER ONE

Chapter one’s main focus was discussing the research background and objectives too, highlighting the emphasis on the importance of efficient customs procedures for trade, income and competitiveness mainly in Africa. This chapter goes further to highlight Zambia’s adoption of international systems such as the HS and the ASYCUDA++ not leaving out the recent changes like the amendments. Chapter one also discusses the fact that challenges continue to exist, including legal confusion from complicated offenses, insufficient import and export laws as well as issues with appeal fairness.

### SUMMARY OF CHAPTER TWO

The main focus in Chapter two was reviewing how well Zambia aligns with international and regional legal frameworks, including those that are established by the World Trade Organization, the World Customs Organization and regional frameworks like SACU, COMESA and SADC. This chapter also confirmed that the Zambian Customs and Excise Act incorporates international principles like the Revised Kyoto Convention by encouraging Risk Management approaches as well as the emphasis on transparency.The chapter went on further to confirm that the Zambian Customs and Excise Act does in fact include fundamental international principles. For example, how Zambia’s framework harmonizes with the Revised Kyoto Convention (RKC) by encouraging **Risk Management approaches** and emphasizing on transparency. The incorporation of ASYCUDA World with the National Electronic Single Window and adoption of WTO customs valuation methods just demonstrates Zambia's alignment or rather harmonization with WTO agreements. however, there are still gaps that remain due to incomplete excise duty harmonization, differing rules of origin, and capacity limits related to COMESA and SADC protocols.

**SUMMARY OF CHAPTER THREE**

Chapter Three come in to address the operational challenges faced in implementing the Customs and Excise Act which include the lack of adequate ICT skills and Training among clearing agent, poor internet connectivity as well as the reliance on manual processes. It goes further to point out some infrastructure gaps at key border posts like Chirundu OSBP, where lack of cross border ICT links often cause duplicate procedures. Resource shortages, such as budget restrictions, outdated IT equipment and understaffing, further worsen congestion, confusion and smuggling at borders like Nakonde and Kasumbalesa.

**SUMMARY OF CHAPTER FOUR**

Chapter Four reviewed and discussed how Zambia’s Customs and Excise Act includes modern customs practices such as digital technologies, risk management and transparency. It also acknowledged technological developments, such as electronic user accounts that allow for the pre clearance of goods as well as the carrying out of post clearance audits and risk based enforcements in accordance with the WCO rules. It also recognized that the Act also emphasizes on thorough record keeping, mainly for excise goods and betting services. However, despite the efforts, challenges continue because of difficult procedures and heavy documentation, highlighting the necessity for more simplification to better align with international trend facilitation trends.

**RECOMMENDATIONS**

In relation to the objectives of this research, the acknowledged challenges and gaps between Zambia's legal framework and international standards, the following recommendations are suggested to better or enhance the efficiency of the Customs and Excise Act Chapter 322 as well as progress or advance trade facilitation.

1. **Enhance Digital Adoption and Infrastructure.**

   The strong reliance on manual processes due to the fact that there is a lack adequate ICT skills and poor connectivity must be directly addressed to actually realize the benefits of digital systems like ASYCUDA and CELS.

i. **Mandatory ICT skills Demonstration:** The Zambia Revenue Authority must enhance on the mandatory requirements for clearing agents to show their adequate ICT skills or how well they are familiar with computers and technology in general before being issued a license to operate, this will help with the process of getting rid of skills gaps and error in documentation. This demonstration for clearing agents can be implemented through a formal licensing framework administered by the Zambia Revenue Authority. The ZRA, would have to collaborate with training institutions and customs agent associations, which would then oversee the development, delivery, and assessment of these training modules to ensure agents meet the required digital skills standards before receiving or renewing their licenses.

ii. **Investment of Infrastructure at Border Posts:** The Government must also increase budget allocation especially for upgrading IT infrastructure, acquiring more advanced or modern IT equipment as well as ensuring good or stable internet connectivity especially at high traffic border crossings such as Chirundu, Nakonde and Kasumbalesa. The Zambian Government spends about ZMW12 million on major border upgrades like the IT infrastructure at Nakonde One Stop Border Post[98]. an additional ZMW 10 to maybe 15 million over five years would be needed for advanced IT equipment, stable internet,

[98]Ministry of Commerce, Trade and Industry, Zambia, 'Nakonde One Stop Border Post Upgrade', 2024.

power supply, and secure facilities at key posts like Chirundu, Nakonde, and Kasumbalesa[99].

iii. **Resolve Connectivity Gaps at OSBPs:** instant action is required to implement the necessary ICT connectivity links needed between the Zambian and neighboring countries systems to ensure to eliminate the requirement for manual reprocessing and duplication of customs clearance procedures

## 2. Strengthen The Training and Capacity Building

The lack of sufficient training remains a major issue that results in errors and delays in customs clearance.

**i.** **Enhance The Certified Training Programs:** ZRA can implement more sufficient mandatory, ongoing sensitization and training programs for clearing and forwarding agents, focusing on the more technical areas such as the Harmonized System classification, valuation methods and the more practical use of electronic systems like CELS. such programs must definitely end with exams or certifications to verify skill, drawing lessons from successful regional examples.

**ii.** **Enhancement of ZRA Staff Skills:** Internal capacity building programs like customs orientation, basic customs courses, VAT as well as inspector's course can be enhanced within ZRA to create a highly skilled staff capable of utilizing modern customs technology and applying complicated regulations consistently.

**iii.** **Frequent Stakeholder Consultations:** More regular consultation opportunities and stakeholder meetings can be held to improve mutual understandings, collect feedback, communicate on timely updates related to system or regulatory changes as well as build trust between the customs authorities and the agents.

## 3. Procedural and Legislative simplifications

[99] Zambia Ministry of Finance, '2025 National Budget Estimates', Lusaka, 2025.

Although international principles have been implemented there are still complications and procedural burdens that reduce efficiency

i. **Simplify Complicated Legislation:** reviewing and simplifying the more complicated display of offenses within the Customs and Excise Act, not only that but addressing provisions that overlap, broad definitions as well as procedural ambiguities to reduce legal confusion and inconsistencies.

ii. **Restructure Procedures and Documentation:** improving reforms that are strictly required by the WTO TFA, especially in minimizing the number of required documents and simplifying procedural stopes in order to reduce trade expenses and advance Zambia's low efficiency level or status.

iii. **Harmonize Regional Excise Duties:** when it comes to addressing the substantial gaps relating to excise coordination or alignment with regional frameworks like COMESA and SADC to encourage tax stability, reduce trade distortions and increase the benefits of regional economic integration

**4 Improvement in Governance and Compliance Enforcement**

Persistent challenges or issues involving the exploitation of facilities, weak enforcement and evasion challenge the state capacity as well as revenue collection.

i. **Strengthening Enforcement Against Abuse:** Once stringent governments enforcement mechanisms are put in to prevent abuse of facilities like bonded warehouses and to limit revenue leakage caused by concessions and exemptions.

ii. **Address The Persistent Tax Evasion:** mostly political or economic elites that enjoy immunity from customs formalities needs to be properly addressed. Strengthening the framework that provides protection for customs officers are crucial to ensuring rules are enforced against influential individuals without fear.

iii. **Implementation of Risk Based Governance**: can be achieved by improving the efficiency of risk management systems by coordinating governance frameworks in customs operations with developing international standards making sure ethical sounding, worker safety and transparency to secure trade integrity.

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