



## Trade Facilitation Reforms Implementation by Developing Countries: The Case of Zimbabwe

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### **Abstract**

Following the expiry of the exemption window for delayed implementation penalties, all members of the World Trade Organisation are obliged to comply fully with the Trade Facilitation Agreement or risk substantial penalties including expulsion. Despite various trade facilitation initiatives implemented, poor trade facilitation still impedes the smooth movement of goods and services at Zimbabwe's ports leading to perceived marginalisation in the global trading system. This paper reviews current trade facilitation landscape in Zimbabwe by compounding perspectives of scholars and other research organisations interested in trade facilitation reforms in the country. Investigations show that the country has made significant strides in the implementation of trade facilitation initiatives. While all the border agencies in Zimbabwe have a legal mandate to fulfil, customs seem to be the only agency equipped with enough resources to effectively carry out their duties. Processes by different government agencies remain fragmented and some regulatory agencies still lack comprehensive and enforceable guidelines that clearly outline the procedures for appealing and reviewing decisions, thereby hindering the transparency and effectiveness of the multi-stage appeal process. There is also need for extension of automated risk management system to all concerned agencies, as it is currently confined to customs. This paper recommends a coordinated approach on government related trade issues including, alignment of line ministries, and integration of trade facilitation information, creation of trade facilitation awareness platforms, resource mobilization, fair resource distribution and equitable agency participation at all ports of entry.

**Keywords:** *Entry into Force; Implementation; Trade Facilitation Agreement; Ratification; Reforms; Zimbabwe*

## Introduction

The role of international trade in spurring global economic expansion has grown significantly in recent years (Pasara et al., 2020; Sorescu and Bollig, 2022, Ibrahim et al., 2023). The World Trade Organisation (WTO) has intensified negotiations on the harmonization of customs rules and procedures as well as the elimination of obstacles such as tariff and non-tariff barriers to legitimate trade (Hassan, 2019; Ibrahim et al., 2022; Hansen-Addy, 2023). Non-tariff trade barriers hindering international trade include excessive documentation requirements, inefficient cross-border procedures, insufficient intra-stakeholder cooperation and coordination, limited information technology utilisation, as well as discriminatory transportation transit rules (Gumbo and Nkala, 2023; Gbigbidje 2023, Mafurutu, 2023). Oloruntoba (2020) as read with Olubandwa (2022) and Yingi (2022) argue that the presence of these non-tariff barriers fuel corruption and rent seeking behavior by border officials, inflated and unwarranted prices, lack of product competitiveness and failure by traders to utilise business opportunities. WTO negotiations aimed at tackling international trade non-tariff barriers led to the formulation of the Trade Facilitation Agreement (TFA), a global instrument to facilitate the elimination of trade obstacles affecting the smooth flow of international trade (WTO, 2015).

The WTO TFA was officially concluded in December 2013 and subsequently came into effect on 22 February 2017, following acceptance by a two-thirds of the members. Since the establishment of the TFA, there has been an increasing acknowledgement at the international level of the significance of tackling non-tariff obstacles to world trade. All WTO member countries are expected and obligated to demonstrate a high level of commitment to fully implement the TFA (Muranganwa, 2023). This TFA should enhance competitiveness of global commodities markets hence failure by a member to comply with this requirement may result in severe penalties including expulsion from the organisation

Zimbabwe, a member of the WTO since 1995, ratified the TFA on 14 September 2017, becoming the 139th member to do so. The country has made significant engagements in the advancement and implementation of trade facilitation initiatives as evidenced by the development of the Chirundu One- Stop Border Post between Zimbabwe and Zambia; the modernisation of Beitbridge Border Post linking Zimbabwe and South Africa among other initiatives. These actions demonstrate the country's strong inclination towards tapping into potential benefits of trade facilitation within the framework of the WTO. However, despite these initiatives, delays and inadequate trade facilitation practices at Zimbabwe's ports of entry present substantial barriers to the smooth movement of imports and exports. Moreover, the country still faces relative marginalisation within the global trading system, as indicated by its ranking in the 2022 Logistics Performance Index (LPI). The Logistics Performance Index (LPI), is a World Bank benchmarking tool measuring the national performance of 160 countries in the area of trade logistics including determining the logistics 'friendliness' of a country. Zimbabwe ranked 152nd out of 160 nations in the 2022 LPI, compared to South Africa at 33, Cote d'Ivoire at 50, Rwanda at 57, and Malawi and Zambia at 97 and 111, respectively.

Pasara, Gonyora and Meyer (2020) highlight knowledge, attitudes and practices of the customs administration with regard to trade facilitation in Zimbabwe whilst Mafurutu (2015) and Mureverwi (2015) have conducted scholarly research on the topics of customs risk management and trade facilitation in Zimbabwe. However, a study that holistically analyses the extent of both *ex-ante* and *ex-post* trade facilitation reforms in Zimbabwe is missing and this paper explores that aspect in an attempt to close the gap. The paper (i) explores the recent and emerging trends as well as identify knowledge gaps in the field of trade facilitation reforms in Zimbabwe. Second (ii), the paper profiles the current state of implementation of trade facilitation agreement measures enforceable by 22 February 2017, bringing together perspectives of different scholars and organisations. Third (iii), the paper highlights crucial focus areas where Zimbabwe may concentrate its efforts to successfully address the problem of non-tariff trade

barriers. Fourth (iv), requisite outstanding trade facilitation conformity attainment measures for compliance achievement are proposed.

The research is premised on the understanding that complete adoption of the TFA by Zimbabwe will result in a decrease in transaction costs, increase employment opportunities, revenues from exports and imports, improve collection of trade taxes, enhance business prospects for Small and Medium Enterprises (SMEs) and Informal-Cross Border Traders (ICBTs) and induce a greater potential for innovation (Grainger, 2013; Sorescu and Bollig, 2022). The WTO (2014), argues that full implementation of the TFA potentially reduces trade costs by 14% on average while boosting global trade by USD1 trillion per year with the majority of poorest countries in Africa benefiting. Wilson (2003), asserts that a day's delay in the clearance of goods at the port of entry represents one percent of tariffs imposed. Sometimes companies spend more money trying to comply with customs regulations than customs clearance actually earns in revenue. A record nine billion documents processed each year subsequently explains excessive documentary requirements traders face amid lack of transparency, duplicative processes and lack of uniformity characterised by different requirements at different ports of entry within the same country. The World Bank (2018) indicates that on average, a single customs transaction, involves 20 to 30 different parties, 40 documents, 200 data elements, 30 of which are repeated 30 times and rekeying at least once 60% to 70% of all data. Time lost at borders accounting for 20% of overall transport time per day lost in transport delays approximating to about 0.5% tax on average.

This paper has five sections, section one defines the problem, objectives and the subject matter of the research making use of recent published articles as sources. Section two expounds on theoretical and conceptual background from trade facilitation literature on TFA in Zimbabwe. Section three outlines the methodology, section four covers the research findings while section five concludes and recommends further research.

## **The Classical and Neo-classical Trade Facilitation Conceptual Framework**

The concept of trade facilitation is fundamentally connected to the notion of free trade, as advocated for by classical economists like Adam Smith (1723-1790) and David Ricardo (1772-1823). Classical economists argued that tariffs, import restrictions and quotas impede trade through giving preference to domestic enterprises. The removal of trade barriers facilitates the ability of firms to engage in international trade to previously untapped markets, ultimately leading to favourable exports revenue earnings. Developing countries such as Zimbabwe adopt inward-looking trade policies characterised by high tariffs and import quotas in order to protect domestic industries from import competition. Achieving a harmonious equilibrium between the nation's trade objectives by strategically facilitating business activities to foster reciprocal trade and investment is key. Zimbabwe possesses abundant natural and human resources, necessitating the implementation of policies allowing for facilitation increasing exports production capacity that will lead to the generation increased foreign exchange earnings. Developing countries lack the ability to value-add their exports, hence fail to fully benefit from the export value chain.

Prominent models underpinning the trade facilitation concept include Samuelson (1952) iceberg partial equilibrium, classical general equilibrium, the new trade theory and supply chain models. Samuelson's iceberg partial equilibrium model posits that trade procedures inefficiently result in higher trade costs, cause disparity between price received by the producer of products and price paid by the consumer hence claim that the complete implementation of the WTO TFA would completely eliminate trade costs. Consequently, this would lead to increased volume of imports and a subsequent decline in local prices thereby eliminating trade costs differentials. The iceberg model was criticised by classical theorists contending that it narrowly focused on a singular markets resulting in its inherent bias. The Ricardian and Heckscher-Ohlin classical trade models subsequently gained ground as they attempted to explain the missing components. Assuming trade in homogeneous items, affected by the principles of

constant returns to scale and perfect competition, the Ricardian and Heckscher-Ohlin models elucidated other dynamics of international trade. Grainger (2009), followed arguing through a price differential between two trading partners as responsible for explaining the dynamics of international trade. These classical trade models questioned the contention of inadequacy of resources observed in rising intra-industry trade costs (Chaney, 2008).

Krugman (1980) formulated an alternative explanation to classical theories, elucidating reasons why countries' participate in intra-industry trade arguing that ineffective trade procedures result in increased trade expenses, hence raising the cost of imports. Supply chain models came on board acknowledging that intricate end goods, such as electronic or motor vehicles, were manufactured in multiple nations incurring costs throughout the various stages of the value chain due to the repeated cross-border movement of both raw materials and final goods and services (Sally, 2013; Onogwu & Arene, 2013). Expenses incurred during trade must be covered by the portion of value added in the production costs and anywhere else along the value chain. However, as trade expenses increase, the potential for supply chain expansion decreases resulting in less trade revenue, hence high trade costs hinder the allocation of production among different nations, resulting in the trade of only finished items (Grainger, 2016). Trade facilitation plays a pivotal role in ensuring the sustainability of global value chains, enabling greater specialisation in manufacturing phases where nations have a comparative advantage.

The Tinbergen (1962) gravity trade model, a physics-based model derived on Newton's theory of gravity, is also employed in this study to explain the impact of bilateral trade flows on the Gross Domestic Products (GDPs) of two nations, using geographical variables such as distance and population. Long distances discourage the attractiveness of trading between countries, whereas similar economic sizes encourages trade between states as transaction costs are directly correlated to the "distance" between the supplier and the consumer of a commodity. The longer the distance the higher the trade costs. However, sixty years later with the advent of developments in aviation and other forms of transport technology the applicability of this model in 2024 needs reconsideration. Some may argue that distance is no longer a factor in 2024 as it was a factor in international trade in 1967 and technology has impacted positively on decreasing trade costs and bilateral commerce. UNCTAD (2009), supports regional economic integration as a commercial strategy to selectively eradicate trade barriers and competition among governments sharing physical boundaries. Developed nations are encouraged to adopt a regional integration strategy to facilitate trade facilitation among themselves hence the WTO TFA and measures. Regional trade facilitation strategies can lead to increased regional and worldwide competition, which results in wide choices and reduced transaction costs for consumers.

The conceptual framework of this paper, centered on the significance of trade facilitation in fostering economic development, explores the relationship between trade facilitation programs seeking to streamline border procedures and maintain efficient compliance controls. Grainger (2007) asserts that trade facilitation involves examining the ways in which procedures and regulations pertaining to the transportation of commodities across international boundaries might be enhanced in order to minimize costs and optimize efficiency, whilst ensuring the preservation of valid regulatory controls. For the United Nations Conference for Trade and Development (UNCTAD), trade facilitation encompasses a range of factors inclusive of customs procedures, transportation systems, transit concerns, banking and insurance services, information dissemination for trade-related business practices, telecommunications infrastructure, human resource management and legal considerations (UNCTAD, 2008). For the WTO, trade facilitation is the simplification, standardization and harmonization of procedures and associated information flows required to move goods from the sellers to the buyers and making necessary payments (WTO, 2005). The WTO definition implores prioritizing openness, harmonization and simplification of rules and procedures in the context of border operations. It also emphasizes on both aligning and streamlining customs rules, regulations, administrative guidelines and processes to ensure that Customs

formalities are done efficiently and effectively. This entails the incorporation of globally recognised conventions, additional instruments and established benchmarks.

The trade facilitation notion was added to the WTO agenda at the Ministerial Conference in Singapore in December 1996, leading to the official December 2013 adoption of the TFA after a series of negotiations spanning over nearly ten years (Grainger, 2016). Since then, the importance of trade facilitation as a means of promoting trade gained considerable attention in various regional trade agreements such as the Southern African Development Committee (SADC), African Continental Free Trade Area (ACFTA), the Common Market for Eastern and Southern Africa (COMESA) among others (Parshotam, 2018; Lowitt, 2017; Tsietsi, 2021; Moyo, 2023). This heightened focus is attributed to the sense of urgency demonstrated by the global community in pursuit of trade liberalization. An analysis of trade literature indicates that international organizations such as the WTO, Organisation for Economic Cooperation and Development (OECD), United Nations Conference on Trade and Development (UNCTAD), World Customs Organisation (WCO) and the World Bank (WB) have generated working papers on trade facilitation in a bid to enhance both the international trade and the customs landscape (Hoekman, 2016). Moise (2019) also observes that trade facilitation strategies have been established based on the guidance and frameworks provided by international and regional organizations such as the WTO, UNCTAD and the United Nations Development Programme (UNDP). This is because trade facilitation initiatives have been considered by international organisations to be vital components of the comprehensive administrative plan used by customs administrations to speed up border clearances (Mogashwa and Molele, 2023).

Customs administrators in Southern African countries including the Zimbabwe Revenue Authority (ZIMRA), the South African Revenue Authority (SARS), and the Botswana Revenue Services (BURS) have been identified to be the lead agents for trade facilitation committees in their individual countries advocating for accelerated implementation of trade facilitation initiatives. The COVID-19 crisis also highlighted the urgent need for more effective and efficient trade as well as quicker and more technologically advanced customs procedures (Petrovic, 2022). These pandemic-caused crises exposed shortcomings of customs administrations who still required paper documentation and in-person interactions before releasing products. For example, most customs and other border control agencies in some countries were major impediments to speedy transfer of international aid especially in landlocked nations relying on transshipments to obtain supplies (Mataba and Ismail, 2021; Yingyi, 2022). Trade facilitation efforts thus aimed at enhancing the efficiency and speed of legal commerce, while committing resources to handle unidentified, non-compliant, or high-risk trade and merchants.

### **The Trade Facilitation Agreement**

The TFA drew its foundation from the fundamental concepts and metrics outlined in the Revised Kyoto Convention of the WCO, which also served as the primary point of reference during the trade facilitation discussions conducted by the WTO (WTO, 2015). The agreement prescribes the regulations pertaining to trade facilitation and mandates member countries to adopt a range of measures aimed at alleviating border congestion, enhancing customs transparency and expediting the smooth flow of goods to the market (Parshotam, 2019; Sayki et al. 2018; Wilson, 2003). The TFA is mandated to enhance the expeditious release of goods across borders, foster enhanced collaboration among customs authorities and offering technical assistance and capacity building to less developing countries (LDCs) on trade facilitation matters (Olubandwa, 2022; Hassan, 2019). The TFA sought to mitigate trade expenses by optimizing, modernizing and expediting customs procedures associated with international trade activities.



Grainger (2019) avers that the TFA is one of the most impactful international agreements since GATT. An analysis of Section One of the WTO TFA in relation to the GATT reveals that Articles 1 to 5 encompass the topics of publication, discussion, advance rulings, appeal and review and notification of enhanced control (Mafurutu, 2022). These provisions are in accordance with the regulations outlined in Article X of the General Agreement on Tariffs and Trade (GATT) on the publishing and administration of trade regulations. The provisions outlined in Articles 6 to 10 of the TFA and Article 8 of the GATT pertain to many aspects of trade facilitation (WTO, 2014). These articles address customs co-operation, transparency, and the simplification of trade procedures (WTO, 2005). They emphasize the need to implement measures promoting efficiency, predictability and transparency in cross-border trade activities (UNCTAD, 2009). The WTO TFA and GATT provisions outlined in these articles enhance the facilitation of trade by streamlining customs procedures. Thus Articles 6 to 10 of the WTO TFA pertain to fines and penalties, release and clearance procedures, cooperation among border agencies, transportation of products and formalities associated with trade and transit (Wilson, 2014). These requirements pertain to the fees and procedures associated with trade as outlined in Article 8 of the GATT.

Section Two of the TFA details provisions pertaining to technical assistance and capacity building including the application of special and differential treatment measures affording developing country members of the WTO the discretion to decide how to implement the provisions of the TFA (Buyonge and Kireeva, 2008). The TFA also has provisions pertaining to Special and Differential Treatment (SDT). The self-designation of implementation timetables is facilitated by the SDT regime that seeks to enable LDCs to participate in trade facilitation (Makunike, 2017). The SDT regime also establishes a framework for the facilitation of capacity-building support towards enhancement of the implementation process (Odilaru, 2019). Moise (2019) observes that the TFA offers potentials for extensions to both the notification and implementation deadlines and support in resolving challenges and temporary exclusions from dispute settlement mechanisms.

The OECD asserts that the implementation of TFA has the potential to significantly reduce global trade costs by around 12.5% -17.5% through trade among small and medium-sized enterprises, (UNDP, 2014). The reduction of non-tariff measures associated with customs have the potential to enhance export capabilities, attract foreign investment and improve consumer accessibility to goods within countries implementing the TFA (Grainger, 2019). Furthermore, the introduction of electronic payment systems reduces administrative costs on shippers, mitigating corruption risks at border crossings and augmenting income generation for customs authorities. Based on estimations provided by the WTO, the complete implementation of the TFA can yield annual worldwide export gains ranging from \$750 billion to over \$3.6 trillion United States dollars.

Seck (2017) showed that further full implementation of the TFA by developing countries would help governments tackle trade obstacles constraining exporters and importers such as the absence of clear and transparent information regarding necessary procedures and documentation requirements. Members are required to provide necessary information to all participants that would enable them to make well-informed decisions and adherence to regulatory requirements. The UNDP showed that duplication of customs clearances process by border agents negatively affects both small and medium-sized organizations and huge multinational corporations overseeing intricate worldwide supply chains, (UNDP;2003). Trade barriers reduction through full implementation of the WTO TFA articles enhances interconnectedness between countries while augmenting the influx of foreign direct investment (Zaibet et al., 2022). Chibira (2022) argues that the elimination of inefficiencies at the border enhances commerce by decreasing costs thereby benefiting consumers and exporters. Multiple border agencies acting simultaneously create duplicity, confusion and increase operating costs hence the need for harmonisation. Moyo (2023) observes that the conclusion of the TFA has significantly provided a crucial lift and momentum towards advancing the trade facilitation agenda. Development

partners and donors have made significant financial contributions, while international organizations initiated specific assistance programs to facilitate implementation of the TFA (Ntuli, 2017). Surveys conducted by the UN Global Survey on Digital and Sustainable Trade Facilitation indicate that developing countries are laggards in the implementation of diverse articles and measures due to the complexity of trade facilitation measures, necessitating additional capacity or resources for successful implementation.

As of September 2023, a total of 153 countries of the WTO had formally approved the precise provisions outlined in the TFA. This significant level of ratification indicated the progress achieved towards complete implementation of the TFA. The TFA measures implementation timeline require capacitation of developing and least developed countries as well as allowing time to meet the TFA requirements (WTO, 2014). This implies that the TFA required clauses susceptible to enforcement through the WTO Dispute Settlement mechanism. As a member of the WTO, LDCs have vested interests in the TFA's potential impact on the country's trade flows, economy and international capacity development. Figure 1 shows the country's summary monthly trade statistics from January 2019 to February 2023. The country has run systemic trade deficits between 2019 and 2023 due to decline in exports, as the country is a net importer of fuel and capital goods.

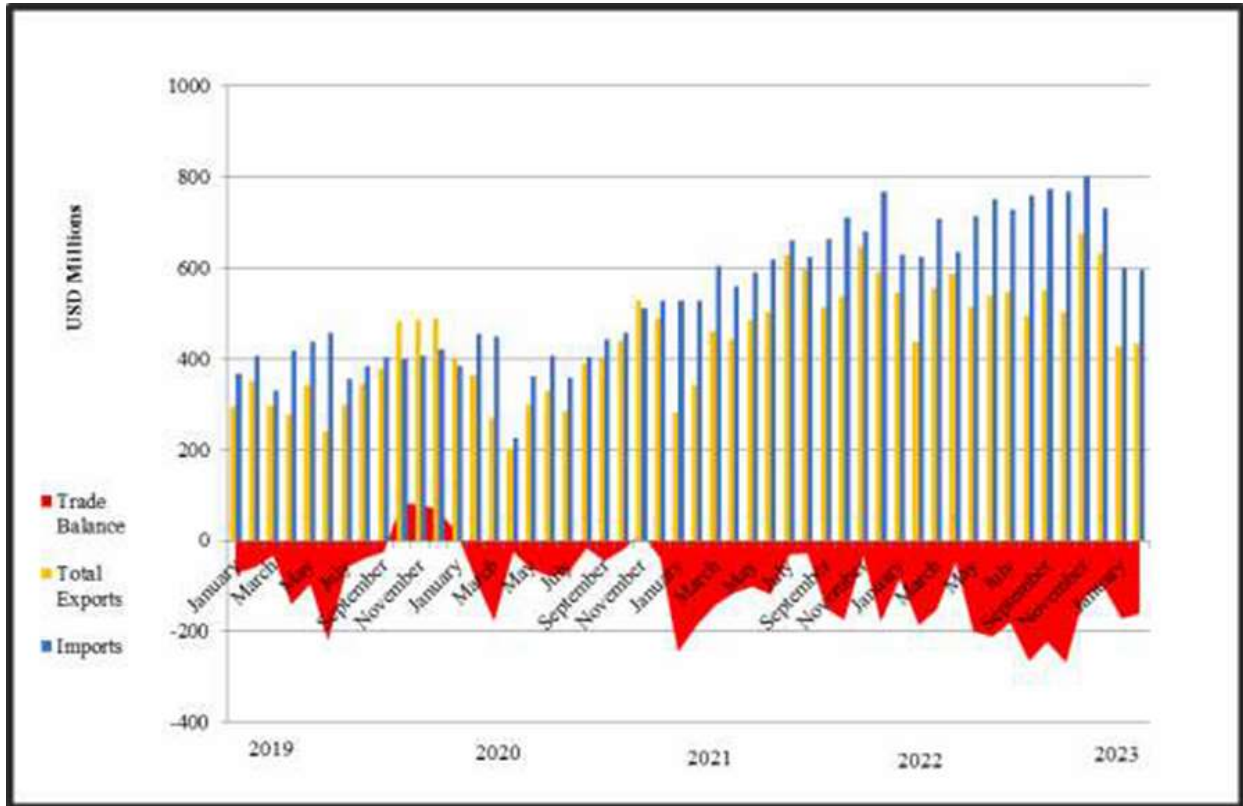


Figure 1: Monthly Summary of External Trade January 2019 to February 2023

Source: <https://www.zimstat.co.zw/external-trade/>

Zimbabwe has been a member of the WTO since 1995 and her approval of the TFA signifies positive strides towards mitigation of informal cross-border trade and the advancement of formal cross-border trade (Denwi, 2022). According to Mafurutu (2022) informal cross-border trade at Zimbabwe's key border posts is attributed to elevated trade costs, intricate customs processes, costly administrative procedures and a dearth of trade-related information. Thus, the implementation of the TFA is expected to

enhance the participation and competitiveness of SMEs in the global markets.

### Trade Facilitation in Zimbabwe

Zimbabwe is a land-locked country sharing borders with Botswana, Mozambique, Namibia, South Africa and Zambia. Its main trading ports include Durban, Beira and Walvis Bay dry port. The Walvis dry port was established in collaboration with the Namibian government to help facilitate maritime connectivity in the South-West African region. The country also functions as a central point for traffic destined for Malawi, Zambia, and the Democratic Republic of the Congo due to its geocentric position in the region. There are seventeen official designated ports of entry facilitating the movement of imports and exports in Zimbabwe with the main ports of entry being Beitbridge, Chirundu and Forbes border posts. The country has experienced prolonged periods of economic and financial turmoil, characterised by the outflow of capital and a significant deficit in the balance of payments as illustrated in Figure 1.

Muranganwa (2023) as read with Mafurutu (2023) have concurred that engaging in international business can be risky hence requires a considerable amount of courage and resilience. This is because most developing countries such as Zimbabwe face an avalanche of barriers to trade inclusive of inadequate infrastructure, limited use of international technology, policy inconsistency as well as a lack of political will to implement trade facilitation reforms. Zimbabwe has been criticised for passivity in the WTO negotiation forums, allowing well- prepared countries to exert influence, prioritising own goals. Chidede (2018) commented that it was not uncommon for the Zimbabwean delegation to enter the WTO TFA negotiation preparations without a plan, strategy, or goals. Despite the aforementioned criticism, Zimbabwe has been highly interested in the TFA because of its expected potential positive impact on the country’s trade flows, the economy and international capacity development effort enhancement.

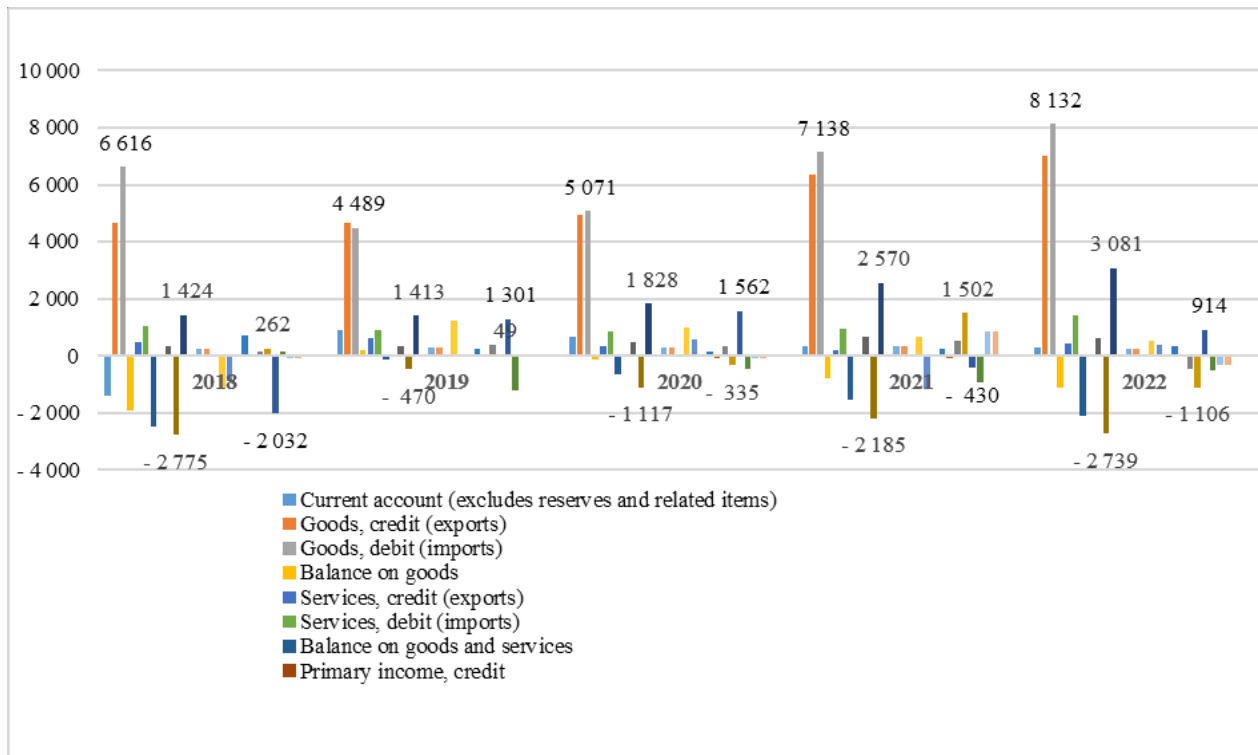


Figure 2: Zimbabwe Balance of Payments

Source: <https://www.sadc.int/sadc-statistics/statistics-database>. Accessed on 19.03.2024



Zimbabwe, along with other developing nations that are members of the World Trade Organisation (WTO), is in favour of initiatives to make trade easier. Therefore, it has explored prospects for improving trade within its region and on a country-specific level. In 2017, the country was already active in aligning her trade measures well before the TFA came into force. The Chirundu One Stop Border Post is one such case and whereby as of 2013, the project realised annual savings of US\$ 486 million (UNECA, 2013). Zimbabwe has since adopted the ASYCUDA system for customs purposes, the coordinated border management system and runs quarterly breakfast meetings to enable interaction with its clients. The country has also introduced trade facilitation including preclearance, electronic lodgement of customs declarations, Authorised Economic Operator (AEO) system, advance rulings in valuation, origin and classification of goods, use of risk management, Post Clearance Audits (PCA), automation of processes and simplification of procedures although corruption remains high at various border such as Beitbridge. Other measures introduced include the creation of collaborative mechanisms between the government and the National Trade Facilitation Committee. There has been enhanced communication with stakeholders by organising workshops, seminars, company consultations, and media interactions.

While the TFA allows for countries to implement reforms gradually, its proponents claim that in order to fully benefit from the TFA, countries must fully implement all trade facilitation measures and procedures. Zimbabwe with assistance of global partners such as UNCTAD is working towards full implementation of the TFA measures. The WTO TFA database shows that Zimbabwe's current implementation commitment rate is 86.6%, covering the period from February 2017 to December 2029. The country established a National Trade Facilitation Committee comprising government border agencies, ministries, and the private sector to facilitate both domestic coordination and implementation of the TFA. In 2020, UNCTAD developed the online Reform Tracker, to assist National Trade Facilitation Committees of Member States monitor and evaluate the level of preparedness, commitment, and implementation of the TFA. Zimbabwe used the Reform Tracker to monitor the Zimbabwean government's advancements in fulfilling its obligations regarding economic and social reform. The National Trade Facilitation Committee, Committee members including the Zimbabwe Revenue Authority (ZIMRA), Ministries of Industry and Commerce, Foreign Affairs and International Trade and Transport and Infrastructural Development often update the Reform Tracker.

The expenses associated with implementing trade facilitation projects and measures pose obstacles to the implementation of the Trade Facilitation Agreement (TFA) in Zimbabwe. This is due to the country's landlocked status, which leads to longer transportation times and higher transportation costs (Perera, 2016). The dependence on the regional infrastructural network is sometimes an impediment to the smooth flow of goods and services. The limited availability of cash hampers output and restricts domestic demand in Zimbabwe, as the majority of banks do not provide financing for more than two years. Instead, it is more normal for banks to give financing for 90 days or less, although at exorbitant interest rates. Low civil service wages for border posts government officials are blamed for the rent-seeking behaviour in the harsh economic conditions. The potential for corrupt supplementary payments therefore entices staff to working in borders posts offering opportunities for corruption. Absence of supporting legislation as legislators take too long before drafting and proposing a submission to parliament can be blamed for lack enforcement measures. The country also suffers from outdated infrastructural developments and congestion in border posts such as Forbes, Chirundu and Beitbridge. The congestion primarily emanates from their proximity to border towns, which have existed historically or have expanded due to cross-border trading communities available. The electricity shortages and frequent power disruptions negatively impacts the efficiency of corporate activities relying on contemporary technology. The emigration of skilled individuals has negatively impacted industries and quality of products.

## **Methodology**

This review paper is an independent evaluation of the country's trade facilitation framework scanning current trade facilitation landscape by exploring trade facilitation changes and knowledge gaps. Grant and Booth (2009) contend that researchers can carry out many forms of literature reviews as guided by their different study objectives, the literature search technique adopted as well as the way the appraisal, analysis and synthesis are conducted. The common examples of reviews as listed by Sebele- Mpfu (2020) are the narrative, systematic, scoping, semi-systematic and critical reviews. This study adopts the critical review approach or "integrative literature review" as used by Biliwita (2015), for a similar study in Malawi. This approach systematically uses different forms of reviews summarising specific factors at any point drawing the support for its findings and conclusions from an in-depth pertinent literature analysis.

The study uses "integrative literature review" for tracing the extent of Zimbabwe's implementation of trade facilitation initiatives. This "integrative literature review", places current project under direct focus and finally used the critical form of "integrative literature review" for scrutinising Zimbabwe's implementation framework. This methodology was preferred because it enables effective analysis of concepts, theoretical perspectives and key constructs recommended in the existing literature. A critical appraisal of studies helps researchers lessen information overload through eliminating irrelevant studies, locating the most pertinent articles and separating evidence from opinions and assumptions (Snyder, 2019). Allowing for an in-depth assessment of literature enables assessment of contradictions, consistencies and inconsistencies between findings (Sebele- Mpfu, 2020).

The initial stage of the research process entailed reading widely on the trade facilitation environment in the country and carefully analysing the "areas for further or future research" sections in various studies. The researchers reviewed fifty-eight studies leading to the formulation of the research question, "how plausible and achievable is this framework?". The search for peer reviewed journal articles from Google scholar, Research gate and Academic Edu among others followed. Thirty- six articles were identified from Google scholar, twenty-one from Research gate and nineteen Academic Edu. Publications by Pasara et al. (2020), Grainger and Morini (2019), Hoekman and Shepherd (2015) that were spread across databases were ignored to avoid duplication. The key search main terms and phrases were "trade facilitation in Zimbabwe, implementation of trade facilitation initiatives in Zimbabwe, 'customs reforms in Zimbabwe' and border procedures in Zimbabwe". For working papers of empirical nature and for the other search words, only publications from 2013 onwards were considered to ensure the latest information was analysed assuming that detailed customs procedures and management practices have changed in the twenty first century. Since international organizations such as the WTO, UNCTAD, WCO and the World Bank lead the charge toward better trade facilitation in developing countries, data sources included 29 working reports, 17 conference papers and 9 working papers. Researchers also reviewed 55 relevant related studies to enhance the breadth of the study.

The abstracts, keywords and introduction of each article were carefully analyzed to determine those with close relevance to the topic. Thirty-two papers with the most relevant content on the extent of Zimbabwe's trade facilitation reforms were selected for analysis. The thirty-two articles retrieved as a result of the aforementioned process were sorted by date of publication and the most recent research were emphasized. Eleven articles published before 2013 were reviewed in the final analysis to give clear historical perspectives on trade facilitation transformations in Zimbabwe. Upon acknowledging, the notion that trade facilitation research is a relatively nascent area that has recently garnered more interest in developing nations; the researchers opted to augment their database searches with the citation tracking technique. Citation tracking is also known as, 'pearl growing', 'bibliographic search'

or 'snowballing' is used to describe the process of finding related studies using a paper's reference list or citations. The process involved examining publications referencing papers included or aligned with the predetermined inclusion criteria of the study. Citation tracking began with a 'start set' of currently published articles closely related to 'trade facilitation reforms in Zimbabwe'. This was followed by both backward and forward snowballing. For this study, snowballing was carried out as in three steps. The first step entailed searching for preliminary articles, papers and working reports on Google scholar, Research gate and Academia Edu. The second step known as backward snowballing entailed analysing the reference list of the relevant articles previously discovered, selecting and reviewing them based on paper titles and time constraints established at the outset to build on the foundation laid by the initial papers. The third and final step known as forward snowballing entailed pinpointing articles previously identified in step one and two.

Wilson et al., (2004), Grainger (2019), Hoekman and Shepherd (2015), and Perera (2016) were widely cited amongst studies. The utilization of backward snowballing assisted the researchers acquire more grounded comprehension of trade facilitation measures in Zimbabwe as well as understanding the underlying motivations that prompted scholars such as Murevererwi (2015), Pasara et.al, (2020) and Tavengerwei (2018) to focus attention on trade facilitation. The utilization of forward snowballing facilitated the researchers in identifying contemporary studies on the topic, enabling a comprehensive trade facilitation phenomenon. This encompassed the identification of current researchers such as Chidede (2018), Chidede (2022), Moise and Sorescu (2021), Mudzingwa and Chidede (2021), Mafurutu (2022), Chibira (2022), Mafurutu (2023), Gumbo and Nkala (2023), Gbigbidje (2023), their methodologies and the outcomes of their investigations. Following the lead of prominent scholars in the field of trade facilitation such as Wilson et.al., (2004), Grainger (2019), Hoekman and Shepherd (2015), Moise at al., (2013) and Joshi and Ayee (2002, 2008), the researchers performed an author forward search to ascertain most recent publications, yielding items published from 2013 to 2023. This allowed the researchers to identify and explain discrepancies and contradictions in the existing literature. Sixty seven relevant studies were reviewed in line with Wee and Banister (2016) who recommend between 30 and 100 studies for the purposes of producing a robust review article.

This synthesis was completely qualitative following a chronological format to isolate the unique intellectual contributions of scholars. The researchers sought to present a fair analytical assessment giving due credit to the work of other scholars without burying own voices and ideas. Grant and Booth (2006) and Snyder (2019) provided input that shaped the methods outlined above. Possible flaws included researchers' bias due to prior experience and familiarity with leading scholars as well as the likelihood of same-author bias resulting from forward search of leading scholars. The objectivity of researchers made in reviews of the publications and the database were used to reduce the bias risk.

## **Findings**

Perera's (2016) overview of the implications of implementing the (TFA) is used to assess the current status of Zimbabwe's implementation of trade facilitation measures, provisions already implemented and strategies employed to ensure future full implementation of protocols. Perera (2016) condensed the contents of twelve articles of the TFA establishing connections between the provisions of the TFA and respective bodies responsible for ensuring successful execution as shown in Table 1.

## **Trade Facilitation Reforms in Zimbabwe**

The number of authorities and agencies responsible for enforcing the successful execution of the TFA in Zimbabwe vary with the size of the port of entry (Shayanowako, 2013). Zimbabwe has sixteen ports of entry, differing in sizes and on amount of traffic handled. For instance, the Beitbridge Border

Post is the most heavily trafficked due to being the primary access point to the sea for many countries along the North South corridor. Consequently, it has the highest number of stakeholders inclusive of the ZIMRA, the Department of Immigration, Zimbabwe Republic Police (ZRP), Zimbabwe National Army (ZNA), Ministry of Health, Ministry of Agriculture, Environmental Management Agency, Zimbabwe Tourism Authority (ZTA) and Zimborders among others. ZIMRA, which represents the Revenue Authority and Customs, is responsible for facilitating trade and travel.

### Article One: Publication & Availability of Information

The findings indicate that ZIMRA and ZIMTRADE have made significant advancements in providing trade-related information to the public about the processes of importing, exporting and transiting products through their respective ports of entry (Mafurutu, 2023; Chiukira, 2020, Pasara et al., 2020). This information is available on the ZIMRA website [www.zimra.co.zw](http://www.zimra.co.zw) and the national trade information portal. However, there is currently no established legal framework or policy mandating all border regulatory agencies to publish import and export procedures and statistics.

Tsietsi (2021), posited that while ZIMRA consistently updates its websites with the latest developments as part of customs modernization efforts some stakeholders such as the Ministry of Health have not yet matched the standard set by ZIMRA resulting in adverse impacts on the availability of such information to the public. A plausible rationale for this phenomenon could be that certain regulatory bodies, being government departments, exhibit bureaucratic tendencies causing delays in execution of resolutions. Zimbabwe has also committed to immediately publish and increase information access to governments and traders through internet related to charges related to the imports and export (Muranganwa, 2023; Chidede, 2018). Findings indicate that there is inadequate coordination between various agencies as each agency publishes their own with no comprehensive arrangement to collectively publish trade related information. Furthermore, Zimbabwean legislators have been observed to wait for significant numbers of changes before proposing a submission to parliament resulting in absence of supporting legislation for a number of trade issues. The national trade facilitation committee is actively facilitating engagements to ensure that regulatory organisations representatives promptly furnish updated information to the public via the national trade information portal to expedite the implementation Article 1.

Table 1: Provisions of the TFA articles, Implementation, Implications & Outcomes

Article	Provisions of the Article	Responsible Institution (Authorities and Agencies)	Trade and	Implementation implications & outcomes
1	Publication & Availability of information	All border Agencies		<ul style="list-style-type: none"> <li>Information is now being provided both on the ZIMRA website and national trade portal administered by ZimTrade</li> <li>There is need for the development of a structure or policy mandating all border agencies and their principal bodies to publish import and export procedures so as to enhance legal enforceability</li> </ul>

2	Opportunity to comment and information before entry into force	All border Agencies	<ul style="list-style-type: none"> <li>• There is generally no reasonable time allowed between enforcement and publication in the government gazette and statutory instruments</li> <li>• The government gazette and Statutory Instruments are not readily available to the general population, particularly small traders.</li> </ul>
3	Advance rulings	ZIMRA	<ul style="list-style-type: none"> <li>• The approval process for these advance rulings is lengthy</li> </ul>
4	Procedures for appeal or review	ZIMRA	Some regulatory agencies lack comprehensive and enforceable guidelines that clearly outline the procedures for appealing and reviewing decisions, thereby hindering the transparency and effectiveness of the multi-stage appeal process.
5	Other measures enhancing impartiality, discrimination & transparency	All border Agencies	<ul style="list-style-type: none"> <li>• Processes by different agencies are fragmented. There are no legal provisions to provide for one focal point in the enforcement of controls.</li> </ul>
6	General Discipline on fees and charges imposed on or in connection with imports & exports	All border Agencies	<ul style="list-style-type: none"> <li>• Reasonable time interval is not normally provided between the release of updated or modified fees and charges and their implementation</li> </ul>
7	Release & clearance of goods	All border Agencies	<ul style="list-style-type: none"> <li>• Extension of risk management automated system to all concerned agencies, as it is currently confined to the Zimbabwe Revenue Authority's ASYDUDA WORLD automated system</li> </ul>
8	Border Agency Cooperation	All border Agencies	<ul style="list-style-type: none"> <li>• No legal framework that encourages cooperation and coordination in the form of memorandum of understandings that would stipulate the level and extent of cooperation and coordination amongst agencies</li> </ul>
9	Movement imports under customs control	All border Agencies	<ul style="list-style-type: none"> <li>• small traders may not afford the charges charged by the clearing agents for using their bond facilities hence offering prospections for corruption</li> </ul>



10	Formalities connected with imports, exports & transit goods	All border Agencies	<ul style="list-style-type: none"> <li>The country is currently facing a shortage of computers, which is impeding the effective implementation of online processing systems for declarations and registrations across several government ministries</li> </ul>
11	Freedom of Transit	All border Agencies	<ul style="list-style-type: none"> <li>Transporters in transit are required to comply with the routes specified by ZIMRA, without considering their own route risk assessments which they would have established based on several aspects such as distance and safety</li> </ul>
12	Customs Cooperation	ZIMRA	<ul style="list-style-type: none"> <li>Diplomatic relations between nations may impact on the successful implementation of this measure</li> <li>Uncertainty and a culture of information concealment among national and customs organisations worldwide</li> </ul>

Source: Sujeevan Perera, Trade Facilitation Agreement- Implementing implications

### Article Two: Opportunity to Comment on Information before Entry into Force

Zimbabwe through national budget consultations and fiscal policy reviews provides an opportunity for traders and other stakeholders to contribute perspectives on proposed legislation and regulations pertaining to the transportation, release and clearing of goods prior to official approval, (Mureverewi, 2015; Makunike, 2017, Chiukira,2020). Selepe and Mehlape (2023) have criticised the budget implementation process used by developing countries for traditionally being top down not allowing no reasonable time for enforcement and publication in accordance with Article 2 of the TFA. Mafurutu (2022) revealed that most informatory changes on trade matters are communicated through the government gazette and Statutory Instruments that are inaccessible to the public. Most regulatory agencies including the ZRP and Ministries of Agriculture and Health now have a mandate to maintain formal consultative relationships with stakeholders and clients to increase co-operation and facilitate participation (Muranganwa, 2023; Tsietsi, 2021). However, Chidede (2018) identified lack of consultations with the private sector and civil society as an obstacle to trade flows in Zimbabwe with a tendency to create tensions between regulatory entities and the business sector. In a business setting, the private sector strives to reduce transaction costs, which results in strained relations with customs border services. This further diminishes the level of trust necessary for successful collaboration for the mutual. Stable policies that are less disruptive and promote less confusion and stifling of free trade are required.

### Article Three: Advance Rulings

Advance rulings are definitive judgements made by the customs authority or relevant governing body of an economy on the treatment of commodities included in the application (Murevererwi, 2015). Evidence shows that findings indicate that ZIMRA occasionally releases Advance Tax Rulings

(Tavengerwei, 2018). These rulings provide guidance on the interpretation or application of Taxation legislation, such as the Income Tax, Capital Gains Tax, Customs and Excise, and Value Added Tax Acts. This study found that the approval process for these advance rulings is lengthy and this often results in increased demurrage costs to traders (Muranganwa, 2023). Consequently, there is a limited adoption of advance rulings among small to medium-sized firms who cannot affect the additional costs. The option to request for advance rulings is mostly embraced by large companies. This limited adoption of advance rulings in Zimbabwe fuels ongoing conflicts regarding tariff classification, origin rulings and valuation (Muranganwa, 2023,). The frequency of petitions for advance rulings is typically minimal across all border posts due to the prevalence of contested valuations and levies.

#### **Article Four: Appeal and Review Procedure**

The study found that Zimbabwe allows for administrative appeals and reviews of decisions by higher ranking administrative offices and importers favour informal channels over formal appeal procedures, considered as cumbersome and discriminatory (Pasara et al.2020). Muranganwa (2023) further observed that ZIMRA currently carries out administrative appeals and reviews of decisions issued by lower offices without discrimination while other border agencies need to enhance performance in this area. Tsietsi (2021) notes dissatisfaction by women informal traders on the appeals processes and procedures by border agencies other than ZIMRA. These women reported that when they face harassment and unfair treatment from junior officers while superiors side with their subordinates. Streamlining the legislation pertaining to appeals to expedite favourable outcomes to importers and exporters is necessary.

#### **Article Five: Measures Enhancing Impartiality, Non-Discrimination and Transparency**

ZIMRA maintains a diligent system of notifications for enhancing inspections in controlled substances, which were mostly covered in the previous WCO instruments such as the SAFE Framework of Standards to Secure and Facilitate Global Trade (SAFE), framework and revised Kyoto convention (Tsietsi, 2021; Ntuli, 2017). The country's revenue collecting body uses set parameters using the ASYCUDA system which allows a criterion to determine consignments routed for enhanced control (Ngarachu et al., 2019). However there isn't adequate mechanism to inform other regulatory agencies, such as Ministry of Agriculture's Port Health which work closely with ZIMRA. Pilot initiative has been conducted to grant the Ministry of health limited access to ASYCUDA for products under their jurisdiction through the electronic single window facility. Implementing this service across all other regulatory agencies will enable all relevant stakeholders to access the products and implement appropriate controls. Nevertheless, despite the clear benefits, the effective adoption of the ASYCUDA system in Zimbabwe has encountered difficulties of limited accessibility of the internet, insufficient training for customs workers and other government employees all hinder capacities to utilise the system's features.

Article five of the TFA also deals with the testing of samples by regulatory agencies for various reasons including origin verification conformance of certain food and medicinal standards among others, (Murevererwi, 2015). Most regulatory agencies are implementing this measure with flexibility that clients can obtain a second opinion of using laboratories of their choice upon disagreements with some conclusions (Pasara et.al, 2020; Tavengerwei, 2018). Regrettably, Zimbabwe does not possess established physical contacts information for published laboratories and the majority of laboratories in Zimbabwe are exclusively accessible for internal usage rather than being open to the public.

### **Article Six: General Discipline Regarding Charges on Importation & Exportation**

Article six of the WTO TFA deals with the general discipline regarding charges on imports and exports. The findings suggest that while Zimbabwe currently releases information on fees and charges, the information provided often lacks crucial elements such as the relevant fees and charges, the underlying reasoning behind them, the accountable authority, and explicit instructions pertaining to the timing and method of payment (Tavengerwei, 2018). Mudzingwa and Chidede (2021) revealed that while charges associated with customs processing are typically limited to the projected expenses for a specific imports or exports, no reasonable time gap between publication of revised fees and charges and their execution exists. Regrettably, these matters exert pressure on the ties between law enforcement personnel and the business community. Although ZIMRA has also implemented measures to exclusively impose fines on individuals responsible for contravening customs rules, regulations, and procedural obligations in accordance with the legislation of Zimbabwe, customs officers retain a degree of autonomy in determining the application of fines, thereby creating an opportunity for corrupt practices (Mashiri & Sebele- Mpfu, 2015). Mwanza and Ncube (2018) also highlights the fact that while Zimbabwe does not provide any incentives for the evaluation or gathering of fines beyond the country's legal framework, which “prohibits” customs officers from collecting more tax than necessary, the elevated levels of duties and taxes create an opportunity for corruption to flourish. Hence, it is imperative to consolidate all charge information in a single location that can easily be accessed by stakeholders, rather than having traders navigate between regulatory agencies and accumulate substantial fees before obtaining approval.

### **Article Seven: Release and Clearance of Goods**

Evidence suggests that Zimbabwe has successfully implemented extensive risk management strategies including coordinated border management control systems and time-release studies (Mswazi, 2021). These measures involve collaborative physical examinations of goods by ZIMRA and other border agencies, with hundred percent searches on high-risk shipments and the efficient clearance of low-risk shipments. Other law enforcement agents such as the ZRP the Criminal Investigation Departments have been observed to have a tendency of conducting physical examinations again after customs clearance has already been completed, leading to unnecessary delays (Muranganwa, 2023, Mswazi, 2021). The aforementioned law enforcement agencies, also engage in document checks and inspections of consignments on major highways to enforce customs matters delaying consignments in the process. Findings indicate that it is crucial to broaden the adoption of automated risk management systems to include other pertinent organisations, as the current focus is restricted to the ASYCUDA World computerised system of ZIMRA, (Mafurutu, 2023). These findings corroborate with Makunike (2017) who observed that the notable expansion of information technology utilisation by ZIMRA in Zimbabwe does not correspond to the degree of automation witnessed in other trade organisations. The aforementioned organisations may not be perceived as possessing equivalent priority to customs, which contributes significant financial resources to the central governments, whereas other agencies frequently yield modest recoveries for specific ministries or departments. Muranganwa (2023) reveals that it is evident that although ZIMRA has transitioned into a fully operational Authorised Economic Operator (AEO) programme, intended to cater for clients who exhibit adherence to customs legislation and other pertinent rules and regulations as outlined in Article 7 of the TFA, there remains a necessity to extend the reach of this programme to a broader range of informal traders. Mafurutu (2023), also observed that despite the enactment of the AEO scheme into legislation, implementation encounters challenges due to the difficulty in meeting the eligibility criteria for small traders who struggle to afford the associated compliance costs.

**Article Eight: Border Agency Co-operation**

Although Zimbabwe now administers all ports of entry using the Coordinated Border Management system that ensures border control authorities and agencies responsible for import, export and transit of goods work together in synchronising actions promoting trade facilitation, there is still limited cooperation between customs and other stakeholders (Pasara et al., 2020). Muranganwa (2023) revealed that the immigration department was singled out as having a cordial relationship with ZIMRA while other stakeholders held physical examination after customs inspections causing unnecessary further delays. Whilst the immigration and customs departments have always been the major players at the ports of entry, there is no written undertaking on the existence of the relationship between the other stakeholders who joined the border posts later on hence there is a tendency of claiming supremacy over the other. There are aggressive efforts to encourage collaboration among border agencies at all ports of entry through the adoption of a Border Efficiency Management System. While informal arrangements between ZIMRA and other border agencies exist at some borders posts, findings show that the national trade facilitation committees encourage mutually approved agreements and regulations, introducing good governance, accountability and enhanced supply chain security. Unpredictability and irregularities are removed while agreed measures, mechanisms and communication channels to ensure streamlined and effective regulatory processes are effected.

**Article Nine: Movement of Goods Intended for Import under Customs Control**

Article nine of the TFA deals with movement of goods intended for import under customs control a provision allowing for the removal under customs control of goods whose duty has not been collected. Zimbabwe now allows for transportation of imports within territories under customs control even before payment of the full customs duties, as long as all regulatory requirements are met (Tshuma, 2017; Siziba, 2016). The goods can be moved from one customs office to another within Zimbabwe under escort by ZIMRA officers, under seal, or through the Removal in Bond Facility (RIB) facility. Under the RIB facility, a clearing agent who has a bond with ZIMRA or an importer who does in-house clearance and has a bond with ZIMRA can move goods and do the final clearance inland. Goods moved under 'RIB' are expected to be entered for consumption or warehousing within 10 days. Sometimes small traders may not afford the charges levied by the clearing agents for using their bond facilities hence offering prospects for corruption and clearing agents are not often housed in small satellite stations like Maitengwe, Sango or Mphoengs Border posts. ZIMRA now has procedures providing for permission to be sought from ZIMRA to conduct a physical inspection of containerised cargo that necessitates specialised equipment or containing delicate items at an inland offices located away from the original port of entry. During such occurrences, the merchandise is subjected to sealing and embargo by officials at the point of entry but can also be escorted. A monetary deposit to ZIMRA of an amount not less than the duty payable on the goods as security for the said duty is also acceptable. The size of the deposit is currently the duty due plus a third, however there have been concerns that the refund process at times tends to be bureaucratic and hectic especially when the client exit using different port. Accounts processing refunds also work 8am to 5pm hence the need to align the working ours.

**Article Ten: Formalities Connected with Importation, Exportation and Transit of Goods**

ZIMRA has implemented notable enhancements in the optimisation and streamlining of border operations and documentation prerequisites (Mswazi, 2021). Mafurutu (2023), posited that the progress made by the tax authority in obtaining ISO certification in 2015, and ongoing efforts towards achieving certification in 2030 are noteworthy. This research paper highlights the COMESA Simplified Trade Regime as an illustrative instance of initiatives aimed at facilitating advantages of preferential rates for small traders in the context of importing or exporting commodities among COMESA member nations

(Chidede, 2019; Pasara, 2020). Goods are imported under the Simplified Certificate of Origin enter Zimbabwe free of customs duty with a certificate issued at the border by the customs officer for consignments of US\$1,000 or less and qualifying goods are listed on the ZIMRA website. A simplified customs document is completed as the entry point. ZIMRA is implementing the electronic single window program, enabling traders to submit documentation and/or data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies (Muranganwa, 2023). While ZIMRA demonstrates, commendable ICT service delivery, scholarly investigations suggest that Zimbabwe's internet accessibility is considerably limited (Gumbo and Nkala, 2023). A deficiency of computers, which poses a hindrance to the successful integration of online processing options for declarations and registrations, confronts various government ministries, (Makunike, 2017). Internet experiences inadequate connectivity due to frequent power disruptions induced by electricity shortages and backup generators have been implemented at border checkpoints, clearing agents, play a crucial role in international commercial transactions and may not have access to electricity.

### **Article Eleven: Freedom of Transit**

Analysis revealed that Zimbabwe connects transport through the North-South corridor gazetted and implemented statutory instrument 113 of 2017 which provides that (i) containers and vehicles conveying goods through Zimbabwe shall not be opened whilst in Zimbabwe, (ii) all road vehicles and containers conveying goods through Zimbabwe shall be fitted with a device to facilitate customs sealing, (iii) other road vehicles which cannot be covered or sealed as required by the Commissioner General shall be escorted at the sole discretion of the Commissioner General and costs shall be borne by the operator of the road vehicle so requiring it to be escorted and (iv) the transit period of three (3) days for cargo shall include weekends and public holidays, the procedures for the administration of transit seals still leave a lot to be desired. Tshuma (2017) observed that although the implementation of electronic sealing for transit cargo has been initiated in Zimbabwe to prevent the deterioration of transit traffic and combat smuggling and transit fraud, the distribution of seals from the ZIMRA head office in Harare is not constant as transit vehicles in busy ports such as Beitbridge, Chirundu and Forbes get delayed by up to 24 hours while waiting for the seals. Poor forecasting techniques by ZIMRA officers in the ports of entries are blamed for this and it is necessary for ZIMRA to use a comprehensive risk management approach reserving customs seals for high-risk cargo. This is meant to expedite movement of transit cargo across borders and reduce costs associated with border waiting time. Observations by Tsietsi (2021) show that sometimes ZIMRA Officials remove existing seals from transit vehicles to fit their customs seals and they do not replace the seals when their electronic seals are removed. Sometimes the sealing process damages the transporters equipment as drills are used on a loaded fuel to fit the seal. Chidede (2017) also observes that while transporters are expected to adhere to routes stipulated by ZIMRA, in defiance of own route risk determined by a number of factors including distance and safety.

### **Article Twelve: Customs Co-operation**

The results suggest that ZIMRA actively collaborates with other Customs administrations especially those in the region such as ZRA, SARS, BURS and NAMRA among others (Mafurutu, 2023; Mudzingwa, 2018, Murevererwi, 2015). Various forms of collaborative networks with foreign customs administrations such as joint patrols, data exchange among others, joint trainings of officers by same facilitators such as the WCO and the WTO among others. The collaboration is also expanded to encompass compliance matters, including the coordination of cargo scanning facilities at certain border posts. The process of scanning goods at the Ramokgwebana border post in Botswana is conducted on the Zimbabwean side and outcomes shared with the Botswana customs office to ascertain the verification and physical examination procedures. Zimbabwe is also a participant in the WCO also



enshrined in the SADC Protocol on Trade. This paper notes that the nature of diplomatic relations between countries may impact on the successful implementation of this measure (Tavengerwei 2018; Ntuli, 2017). Moyo (2023), highlights lack of confidence and a prevailing culture of information withholding among national agencies and customs agencies across different countries as the significant obstacle Zimbabwe faces in implementing Article 12. An illustrative case between Zimbabwe and South Africa, wherein South Africa, owing to its substantial economic magnitude, fails to reciprocate commendable measures undertaken by Zimbabwe.

### ***Discussion***

The above findings support the assertions by Mafurutu (2021), Pasara et.al, (2020) and Mudzingwa and Chidede (2021) that Zimbabwe has demonstrated a strong willingness to explore the potential advantages of trade facilitation within the framework of the WTO TFA. Previously, the customs clearance procedures in Zimbabwe were marked by complicated systems and procedures which resulted in delays and inefficiencies (UNTAD; Grainger, 2013; Tshuma, 2021). The simplification and speeding of customs clearances has been made easier by the adoption of computerised technologies, exemplified by the Automated System for Customs Data (ASYCUDA). ASYCUDA streamlines the digital submission of traders' documents, hence minimising the requirement for physical paperwork and allowing for faster processing times (Makunike, 2017). Moreover, the ASYCUDA system enables the immediate import and export of data enabling the surveillance of trade movements, detection of possible hazards or disparities, and guaranteeing compliance with regulatory obligations. The process of digitalization has led to more transparency and accountability in trade facilitation. The digitization of customs processes and documentation has alleviated worries regarding corruption, ensuring the implementation of fair trade practices. In addition, the automation of activities such as customs clearance has eradicated bureaucratic delays, so further improving efficiency. The recent modernization of infrastructure and procedures at border checkpoints, such as Beitbridge (bordering South Africa), has led to significant delays and increased turnaround times for trucks and transport providers. Researchers such as Neufeld (2016), Tavengerwei (2018), and Chibira (2022a) credit this advancement to the integration of trade facilitation measures, such as enhanced information dissemination, streamlined procedures, and cross-border collaboration, into bilateral and regional trade agreements like COMESA, SADC, and the African Continental Free Trade Area (ACFTA) to which Zimbabwe is a member. Membership to these regional and continental blocks have resulted in improvement of Zimbabwe's implementation of the TFA.

The findings also suggest that while all the border agencies present at the border posts in Zimbabwe have a legal obligation to fulfil, ZIMRA seems to be the only agency equipped with the resources to effectively carry out their duties. Thus, country has also effectively implemented most measures under the authority of ZIMRA such as customs cooperation, freedom of the country's trade facilitation lead agent, as indicated by the findings. Chiukira (2019) states that while other agencies may also have an interest in trade facilitation; ZIMRA has an edge precipitated by greater resources than other government departments. ZIMRA is prioritised above other organisations or departments because it generates substantial revenue for the central government, while other agencies may bring in modest profits for certain ministries or departments (Mafurutu, 2021). For successful implementation of all articles and provisions of the TFA, all responsible agencies and authorities must participate equally towards attainment of the intended results. An unfair distribution of resources can lead to a complex and sluggish procedure that may fail to fulfil the efficiency and tangible outcome expectations of institutions such as the WTO (Zikirullaeva, 2024). Findings also indicate that despite implementation of most of the Articles of the TFA, processes by different government agencies are fragmented. This is because there are no legal provisions to provide for one focal point in the enforcement of controls. To address this issue

efficiently, the Zimbabwean government implemented e-Government as a strategy to digitise and update government processes and the delivery of services to the public. However, the full integration of this technology into practical use has not yet been accomplished.

The results corroborate those of Shayanowako (2013), who argued that, despite Zimbabwe's strong encouragement of cooperation among border agencies in accordance with the WTO TFA, there are currently too many border agencies stationed at Zimbabwean border stations, leading to unnecessary duplication of work. Consequently, it is imperative to identify the essential stakeholders at the border, determine their respective numbers, and establish identification mechanisms. This is crucial for Zimbabwe to effectively facilitate trade and travel. These numerous stakeholders undoubtedly cause unnecessary delays, fuel corruption and are very inconveniencing to traders and travellers. Zimbabwe needs to benchmark with other comparable regional and international border posts and introduce the necessary changes that will work for the benefit of both the agencies and the clients. Legislators in Zimbabwe are also observed to have a tendency of waiting until there are significant numbers of changes required before drafting and proposing a submission to parliament thus introduction of modern trade facilitation procedures is inhibited by the absence of supporting legislation. Processes by different border agencies are fragmented, because there are no legal provisions to provide for one focal point in the enforcement of controls. Furthermore, some border posts in Zimbabwe such as Forbes, Plumtree, Chirundu and Beitbridge border Post are congested because they are located in border towns, which either existed originally or have grown due to the cross border trading activity communities developing around the borders.

This study also notes that despite the successful implementation of a greater number of the articles of the TFA, the trade facilitation journey in Zimbabwe has also been riddled with difficulties. Gumbo and Nkala (2023) observed that the main challenges facing Zimbabwe in the implementation of trade facilitation initiatives are linked to the need to make changes in domestic legislation, limited private sector participation, limited financial resources as well as the unfavourable geographical location of some border posts. The study also highlights that the aid for trade facilitation provided by the WTO TFA is not obligatory, indicating that assistance may not be received by all nations. Moreover, it has been observed that development partners show a stronger preference for funding soft infrastructure rather than physical infrastructure. In contrast, Zimbabwe's border stations require both forms of infrastructure as the country also faces challenges of obsolete infrastructure and overcrowding at certain border posts such as Forbes, Chirundu, and Beitbridge Border Post. The congestion is mostly due to their proximity to border towns. The utilisation of private resources and public-private partnerships to finance border infrastructure as is the case in Beitbridge Border post has resulted in the imposition of significant user access fees, which tend to undermine the goals of trade facilitation.

### ***Conclusion and Recommendations***

Zimbabwe must demonstrate a strong commitment to fully implement the TFA as a WTO member to avoid facing severe fines or potential expulsion from the organization for noncompliance. The transitional periods allowing for delayed implementation of the TFA requirements have now ended, necessitating the government adherence to all the obligations outlined by the WTO. This study posits that the complete implementation of the TFA in Zimbabwe will result in heightened employment opportunities, increased revenue from trade, enhanced tax collection efficiency, and improved prospects for SMEs, ICBTs and a greater scope for innovation. This paper concludes that Zimbabwe has actively participated in the promotion and execution of trade facilitation programmes, indicating a strong willingness to explore the potential advantages of trade facilitation under the WTO TFA. Findings show

that most of the provisions implemented by Zimbabwe are those under the responsibility of ZIMRA while those falling under the responsibility of other authorities and agencies are seemingly difficult to implement. It is therefore imperative for other authorities and agencies to “up the bar” as active players in the TFA implementation process for effective and quick results. Failure to conscientise them shall result in a convoluted and frustratingly slow process for quick and tangible results.

This paper recommends resource mobilization and intensive private sector engagement to set up border information centers to improve the development of statistical data to compliment trade facilitation efforts. Considering Seng (2000)’s assertion that customs should be regarded as the sole border enforcement agency with the responsibility and obligation to undertake risk management approaches for border controls and trade facilitation is key. Relooking into the Electronic Single Window System as used by Mozambique as an integral part of border agency cooperation mechanism could be considered. This paper recommends a coordinated approach on trade issues within government line ministries such as the ZIMRA’s parent Ministry of Finance and Economic Development, the Ministries of Industry and Commerce, Foreign Affairs and International Trade and Transport and Infrastructure Development because all these deal with trade facilitation activities.

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