

EQUITABLE GROWTH, FINANCE & INSTITUTIONS NOTES

Customs Reform in Developing Countries - Time for a Rethink?



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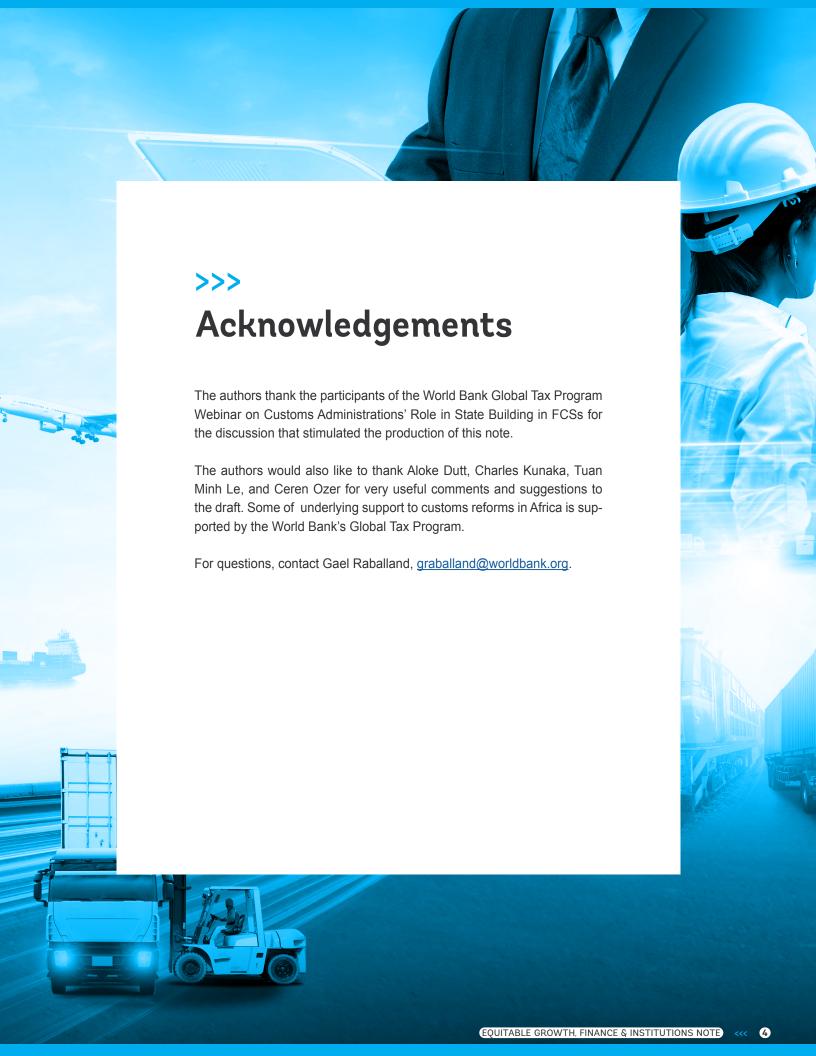
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Introduction

Customs have been at the core of development concerns, especially in developing countries. In this context, customs are developmentally important to the extent that they sit at the intersection between fiscal imperatives—due to their revenue collection potential and trade-related prerogatives—and security implications. Security imperatives usually trump other considerations in conflict-affected countries and introduce an additional layer of complexity to the reforms supported by the World Bank.

Reforming customs is a complicated endeavor. In addition to the diverse areas covered, the closeness of customs to resources (whether linked to generated revenues or goods traded) makes customs prone to corrupt practices. These same resources are often tied to specific stakeholders, implying very often a rather complex political economy dimension. Large traders are usually politicians, parliamentarians, or other high-net-worth individuals with a degree of power to block reforms (Walther 2009 and Raballand and Knebelmann 2020).

This note proposes some possible approaches to customs reforms in developing countries. low-income countries (LICs) in particular. It is intended to help practitioners within the World Bank and other development partners to better understand the key aspects and peculiarities of customs reforms, with the ultimate goal of supporting them in framing their design. However, it is not intended to be comprehensive. Rather, it serves as a "how-to" guide for those not particularly familiar with the topic. It also complements a growing stock of academic pieces linked to customs, 1 as well as findings from other operational evaluations (World Bank 2019). It also brings together practical experiences and feedback from practitioners.

Ensuing complexities entail many pitfalls when considering customs reforms, including calls for guidance with the policy engagement framework. In addressing this need, the present note begins with a narrative to define the main stakes of customs reforms. As such, it questions some of the usual assumptions. The main lessons learned are then presented, drawing on dozens of real-word experiences and then offering some tips in the form of "dos and don'ts."

For a comprehensive literature review focusing on the trade facilitation aspect of customs, see Go (2018). Other key papers are cited in the note with the intention of providing readers with a comprehensive stock of literature on the subject.





Defining the Key Issues Related to Customs Reforms in Developing Countries

Tax and customs agencies in developing countries have the potential to contribute to a stronger fiscal position and increased revenue collection (or, conversely, present a downward risk to it). The literature shows that citizens consent to pay taxes in exchange for public goods (Brautigam, Fjeldstad, and Moore 2008; Tilly 2009), particularly as favorable views of current government performance are found to be positively correlated with more tax-compliant attitudes (Boly, Nandelenga, and Oduor 2020; Isbell 2017). As such, taxation—including at the borders—constitutes a crucial part of the social contract between the citizens and the state (Prichard 2019). Considering the large share of revenues collected by customs in developing countries,² fairness as perceived by taxpayers is key. This is even more pressing to the extent that customs are effectively a key state actor, especially in remote areas.



^{2.} Note that customs collect VAT in general and then assist tax authorities in effectively auditing refunds (notably for VAT, when relevant). The issue is even more pertinent in countries where tax and customs are integrated institutionally.

The key role of customs in developing countries

Customs administrations are typically assigned three key roles in developing countries:

trade facilitation, revenue collection, and ensuring import security at the borders.³ In some instances, these roles can be further expanded in fragile and conflict-affected countries, and in this regard, trade facilitation and revenue collection may play a secondary role (Box 1).

Trade facilitation. This is defined as policy measures that "aim to reduce the costs of border crossing trade outside of traditional market access policy tools such as tariffs" (Go 2018).

- Revenue collection. The revenue collection potential of customs is crucial, especially for LICs. In those countries, customs collect from 30 to 60 percent of total tax revenues, which makes them a key source of domestic revenue mobilization.
- Import security. In numerous countries, customs are responsible for controlling the quality and standards of imports (for example, counterfeits, health/quarantine controls). There is also a dimension linked to supply chain security based on a fear that the vulnerability of modern supply chains can be misused (Grainger 2011).

BOX 1: The Expanded Role of Customs in Fragile Situations

In a review of the role of customs in (post-) conflict regions, Cantens and Raballand (2017) suggest that customs outposts can act as service providers and intelligence-gathering agencies. For instance, smuggling can be tolerated for reasons beyond corruption, which may include the avoidance of riots or creating social instability by applying the same tax burden to all. Such a facilitator or mediator role is crucial in remote and conflict-affected areas, not least because it keeps the state in the equation—thereby helping it to restore its authority over the longer term.

Reform impetus

Over time, there have been different trends influencing customs' reforms. The growing globalization of supply chains, the geographic fragmentation of production, and just-in-time manufacturing⁴ have intensified trade patterns⁵ (Peterson 2017). As a corollary, the increased desire to further integrate Africa into global value chains (AfDB 2017) provides grounds for customs reforms on the continent. Regional integration and the formation of customs unions are also exerting pressures for reforms. To a large extent, these are linked to the trade facilitation role of customs, which is underpinned by competitiveness and growth concerns.

On the revenue side, part of the impetus is found in the domestic revenue mobilization agenda, notably in Africa. This comes amid growing concerns over the financing of social services in a post-pandemic and highly indebted area.6 In addition to decreasing revenue losses, the related transparency imperative is of key importance for donors supporting reforms. Lastly, the continuous strengthening of international trade and customs frameworks/conventions provides a normative goalpost and incentives for administrative and process adaptations.7

In numerous countries, customs serve as a driver and leader in whole-of-government approaches to border management.

Just-in-time manufacturing refers to production processes that minimize inventories or processing production times to meet on-the-spot demand.

For reference, intermediate goods, that is, goods used to produce a final product, tallied 51 percent of the world's trade in 2021 (WTO 2022). On average, revenues collected by customs are estimated to be on average 30 percent or more of total revenues (WCO data guoted in World Bank 2019).

Starting in 1974 with establishment of the International Convention on the Simplification and Harmonization of Customs Procedures (the Kyoto Convention), norms have been set for customs reforms. In 1999, revisions were made to cater to information technology (IT) advancements. In 2005, the Framework of Standards to Secure and Facilitate Trade (SAFE) was included, as well as some later revisions (2007 and 2017).

Sources of bottlenecks

Political interference is a key concern in customs, not least because it typically offers well-paying jobs, as well as rentseeking opportunities (Fjeldstad, Filho, and Raballand 2020). For instance, experience in Tunisia shows that tariff evasion was higher in firms linked to the Presidency (Rijkers, Baghdadi, and Raballand 2017). In Guinea-Bissau, most of the political establishment holds links to the cashew trading businesses. In this context, cashews account for about 90 percent of total export revenues of the country. In addition to political patronage, customs officials are also under the influence of family ties, kinship, and social relations. Social redistribution imperatives come into play and are not easy to debunk, sometimes due to cultural and social ties (Fieldstad, Filho, and Raballand 2020).

Another key issue in advancing customs reforms concerns the difficulty in implementing anti-corruption reforms. First, it is difficult to prove a lack of integrity, especially in environments where data are missing and controls are lacking (Fjeldstad, Filho, and Raballand 2020). Second, in settings where political appointments at the front line are numerous, the controls by the heads of customs become more complex. Therefore, improving the situation becomes even more complex (Cantens and Raballand 2010).

The multiplicity of actors involved in the face of complex laws and procedures adds a layer of complication. A key difference between customs and other revenue-raising agencies is that relationships between officials and traders are usually managed through third parties (brokers). This in turn adds another layer of exposure for corruption, as well as a layer of stakeholders to manage during a reform process.8 Further, the spatial dispersion of customs officials across a territory renders controls and reform monitoring more difficult. This makes more complex the typical principal/agent approach, which is already challenged in countries plagued by widespread corruption (Persson, Rothstein, and Teorell 2013).

Reform channels

The expected impacts of customs reforms are measured in relation to the three abovementioned roles by indicators such as an increase in revenues, decrease in clearance times, or seizures of smuggled goods or narcotics. However, the channels for such impacts are usually linked to organizational and behavioral changes, which can take various forms, as follows:

- Improve the ethics and decrease collusion and corruption between customs brokers and some customs officials (Cantens and Raballand 2010; Faure-Grimaud, Laffont, and Martimort 2003).
- Reduce the discretionary powers of customs officials9 (Raballand and others 2012).
- Decrease the distrust between customs and private operators by smoothing procedures and controls to a degree.10
- Improve cooperation with other bodies—for example, tax authorities or other controlling agencies at borders. Cooperation and coordination failures between agencies are key to understanding trade facilitation bottlenecks (Go 2018 Te Velde and Razzaque 2013).
- Facilitate a regional approach to tackle national bottlenecks. 11

Cantens and others (2014) describe the role of brokers, especially informal brokers, including how they can contribute to blocking reforms in low governance countries. This relates to the street-level bureaucrat concept in the extreme (Lipsky 1980).

A case in point concerns pre-shipment inspections, which are an example of measures underpinned by customs/private operators' distrust. There are mixed reviews regarding the introduction of such schemes, as in the case of Argentina or Indonesia, where it led to increases in undervaluation practices (Anson and others 2006).

Such an approach has been widespread in Africa, usually with limited impact, mainly due to political economy factors.

Reform entry points in practice

Approaches taken to facilitate these changes can have an organizational or functional focus, meaning a different way to structure human resources. In many countries, customs are an entity on their own, whereas in others, they are joined with tax officials or even the armed forces. Within customs, reforms focusing on organizational features typically delve into the separation of roles and responsibilities between operations, the streamlining of decision-making, customer service orientation, and controls (Pérez Azcárraga and others 2022).

Engagement with customs also often takes the shape of capacity-building activities-which are understood by the World Customs Organization to mean the development or acquisition of "skills, competencies, tools, processes and resources"—in alignment with the key principles set forth in the Kyoto Protocol (WCO 2003), as well as with other international and regional standards. Beyond the normative goalposts, capacity building is crucial to keep pace with the evolution of modern technology. Importantly, it also empowers officials in interpreting regulatory frameworks (Widdowson 2008).

Recent work concerning incentives has shown positive results when they are included as part of customs reforms. In Madagascar, for instance, the introduction of individual performance contracts¹² for customs inspectors in the port of Toamasina, together with continuous data mining and monitoring (to detect corrupt practices), led to dramatic improvements in customs performance—both in terms of revenue growth and clearance time reduction¹³ (Raballand and others 2017). Indeed, this echoes earlier, similar results in Cameroon (Cantens, Raballand, and Bilangna 2010; WCO 2014). To a large extent, incentives play a complementary role to capacity building insofar as, without motivation, capacity building can yield limited results. Conversely, the contrary can happen, especially in places where motivations are misguided toward corrupt practices to begin with, resulting in stakeholders who are incentivized to use official channels.

Moreover, since the end goal of such reforms is a change in behavior of customs officers and private companies, change management appears to be critical over the course of the reforms. Resistance to reforms is usually common, and therefore it needs to build on allies within and outside the institution and has to be gradual.

The modernization of border operations is important, notably the use of information technology (IT) systems or new expensive equipment. Indeed, it is often at the core of customs reforms projects. There is evidence that the introduction of information and communication technology (ICT) systems, such as the Automated System for Customs Data (ASYCUDA), has been accompanied by increased revenues (Cantens, Raballand, and Bilangna 2010), as well as by decreased trade costs (Moisé and Sorescu 2013). This effectively reduced the amount of time spent at borders (Diagne 2010; Hillberry and Zhang 2015).



The team aspect of incentives is also equally important and has been taken into account in those schemes as well, but it is more difficult to implement..

This experiment suggests once more the absence of a tradeoff between the revenue-raising and trade facilitation roles of customs.





Lessons from Practitioners

The previous sections provided a brief overview of customs reform issues highlighting the various types of reforms. The overall focus has usually been on transplanting reform schemes and approaches on investment in information technology from developed countries, with a focus on formal trade facilitation at the expense of understanding the revenue and sometimes the security imperatives of developing countries. This has been rather disappointing.¹⁴

Both the literature and experience within the World Bank Group highlight a series of lessons (sometimes well-known but usually forgotten) that can guide practitioners in approaching customs reform issues in LICs. Those lessons, which also related to broader public sector reforms, can be grouped into two broad categories: (1) invest in knowledge upfront and relationships across the reform cycle, and (2) keep ambitions realistic when designing customs reforms.



According to Andrews, Pritchett, and Woolcock (2017), isomorphic mimicry is "the tendency of governments to mimic other governments' successes, replicating processes, systems, and even products of the 'best practice' examples." In essence, it refers to the confusion of form and function. International frameworks, such as the Kyoto Convention and SAFE, are important goalposts. However, they should not represent the desirable achievements per se. The capacity to deliver on these reforms, as well as the incentives to do so, must be gauged well in advance to avoid such a phenomenon. In the case of fragile and conflict-affected situations, the best achievable outcomes are not necessarily those linked to best practices or normative goalposts. Rather, they can be more subtly linked to other considerations (Box 1) (Cantens and Raballand 2017).

Lesson 1: Invest in knowledge upfront and relationships across the reform cycle.

Investing in statistics is key to generating operationally relevant knowledge. For instance, it is key to conducting studies on trade facilitation and mirror statistics, as they will help to gauge issues and monitor progress. Relationships are an important element of trust between stakeholders in the reform process and practitioners, for whom this note is intended. To the extent that external assistance is brought to help conduct reforms, this brings in practitioners as actors within the political economy of the reform process. Relationships help in conveying messages, ensuring ownership, and ensuring a better understanding of the overall context.15

With this approach in mind, it is important to study trade bottlenecks and dynamics before engaging in a reform effort. Therefore, it will be important to focus on political economy and coordination.

- **Political economy** is at the core of customs reforms. Policymaking involves bargaining among various interest groups. A key variable in this process is the relative power of each group (or individual), which ultimately influences outcomes (World Bank 2017). To the extent that large traders are usually politicians (or tied to the political establishment), policies to alter the status quo in customs administrations require a thorough stakeholder analysis and political economy review. In other words, an understanding of the prevailing logic is necessary before trying to address problems related to customs and gauge the degree of political will for reforms. This requires engaging with officials and representatives of the private sector, including brokers, importers, and exporters.
- Coordination and cooperation with other agencies is equally important. Indeed, this is part of the political economy as well. Customs cannot operate on its own to

ensure success. For instance, coordination with the police and ministries of finance can be key to addressing illicit financial flow issues. The exchange of information with tax authorities is also very important. 16

Thinking in bureaucratic silos must also be avoided. Infrastructure, competition policies, and other binding constraints such as geography matter for customs reforms. Trade and transport infrastructure largely determines flows and ease of trade, whereas geography can pose various constraints. For instance, landlocked countries rely on road transportation, with the possibility of multiple checkpoints. As for competition policy, it can equally affect the ways and costs of trading. First, global trade policies and geopolitical trends may affect World Trade Organization (WTO) approaches, which can require adaptation from customs (Pérez Azcárraga and others 2022). Second, stances over a protective or loose competition policy will imply different customs postures vis-avis their border security roles.

Not thinking in a silo can also mean embedding customs in the broader civil service reforms-especially if there is a broad political will. Such reforms in Rwanda and Georgia showed that the signaling from key leaders of a "new order" mattered, and that it also created a sense of fairness across administrations. This can also allow for taking whole-ofgovernment approaches, with commitments from other bodies to cooperate (Fjeldstad, Filho, and Raballand 2020).

Moreover, the introduction of any scheme under a reform program should consider the possibility of displacing the issue it initially aimed at resolving. In attempts to tackle the lack of trust between customs officials and private stakeholders, the introduction of pre-shipment inspections led to occurrences of crime displacement in Colombia and the Philippines. In other cases, it increased in undervaluation, such as in Argentina and Indonesia (Go 2018).

Relationship building usually requires an upfront investment in time and a physical presence to support a long-term reform program.

A case in point relates to oil-producing countries, where tax authorities have a hard time estimating deductibles by companies that tend to overinflate them to decrease their tax bills. Through interconnections and cross-checking with customs, tax administrations could share information concerning the costs of importing inputs, tools, and materials intended for oil operations. From an institutional effectiveness perspective, the effectiveness of controls and the degree of information asymmetry between countries and oil companies are largely related to the ability to coordinate and exchange information between taxes and customs authorities (Arvanitis and Coulibaly 2022). Such cooperation is also key to checking oil exports for royalty and taxation purposes.

Lesson 2: Keep ambitions realistic when designing reforms.

Practitioners must carefully think about the mix of reform entry points (see section on the lesson 1) between IT and functional/HR issues on the one hand and accountability on the other. Organization- and IT-related activities tend to be favored (Barbone and others 1999), as donors generally face stronger opposition for anti-corruption measures (Cantens and Raballand 2010). Another explanation can lie in the fact that IT and equipment tend to lead to higher disbursement rates than softer components of projects, thereby resulting in an implicit bias toward hardware.

It is rather easy to fall into the trap of unwarranted modernization and equipment. Countries often seek systems upgrades, for example, from Sydonia++ to Sydonia World. Advances seen in neighboring places and "computerization" often become an end instead of a tool in many tax [and customs] administrations" (Barbone and others 1999, quoted in Cantens and Raballand 2010). The first question to ask is whether the current system is used effectively, and, if not, why not. In Cameroon's experience, for instance, automationrelated gains could not be sustained as stakeholders learned the system's loopholes (Cantens, Raballand, and Bilangna 2010). A similar experience is drawn from Ghanaian Customs, where IT configurations in the early stages and related

organizational processes can be co-opted by vested interests (Chalendard and others 2023), thus leading to new forms of corruption, as well as limited effects on petty corruption (Addo and Avgerou, forthcoming). Ultimately, capacity and incentives are the two core parameters to take into consideration before engaging with new ICT.

A similar argument applies for new equipment. Buying a scanner will not necessarily be a solution when the problem concerns valuation more than smuggling. This is not to say that they are not useful; however, they must be prioritized after careful consideration. Also, general modernization and automation require both skills and workers, as well assometimes—new legislation. This implies more costs, which should be accounted for in projects and reform programs (Go 2018).

It is also important to consider that trade facilitation and revenue generation in low-income countries are not mutually exclusive. Thus, there is no tradeoff between collecting revenues and trade facilitation, as shown on all occasions of customs reforms in Africa (Raballand and others 2009).17 As the cases of Cameroon and Madagascar have shown, the introduction of carefully crafted financial incentives yielded positive results. 18 However, their mere introduction is insufficient; they need to be accompanied by a series of key activities for monitoring and adjusting along the way.



On a lighter note, this is exemplified by Adam Smith, the father of free trade, during his tenure as a customs comptroller for 12 years. Anderson, Shughart, and Tollison (1985) argue that this does not contradict his precepts for the free flow of goods. Rather, it pragmatically exemplifies the importance of trade facilitation and revenue collection in accordance with his fourth canon of taxation—that is, the minimization of private and public costs of taxation.

Combining financial and non-financial and individual and team-based.



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Concluding remarks

Reforms are a complex endeavor, and customs reforms particularly so. This is due to the density of vested interests that they embody. To a large extent, reforming customs is more of an art than a science, not least because it is as much about behavior as about capacity or organization.

This note highlights a series of lessons intended to help practitioners frame their approaches and maximize benefits. It also aims to prevent the World Bank and other development partners from undertaking sometimes flawed operations with counterproductive outcomes.

Finally, at the time when tax fairness and fiscal contracts¹⁹ are now more often discussed in developing countries, customs modernization reforms can also contribute towards a fairer and better tax system by increasing effective taxation towards high-price consumer goods and less on basic food products.



^{19.} Fiscal contracts are based on an exchange of revenues for service delivery. Timmons (2005) explained: "if enforcing tax compliance purely through force is costly and if there is some probability that citizens respond to government demands for taxes based on their evaluation of government performance, then states have incentives to trade services for revenue".



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