Effects of Weak Customs Law Enforcement in Ethiopian Revenues and Customs Authority: The Case of Moyale Branch.

Abraha Hiluf Berhe

Ethiopian Civil Service University

Abstract

The role of Ethiopian Revenues and Customs Authority Customs law enforcement is to effectively protect society and secure the collection of legally due revenue by fighting against cross-border crimes and combating commercial fraud etc. Thus, the purpose of this article is to assess the challenges of Customs law enforcement in Ethiopian Revenues and Customs Authority (ERCA); Case of Moyale Revenues and Customs Branch Office. The study adopted mixed research approach and descriptive research methods .By applying probability and non-probability sampling techniques a sample of 136 staff members was taken. Secondary sources was collected from working manuals and annual reports of years 2005-20015.To collect primary data, questionnaires and in-depth interview guides were designed to gather responses from some 136 sampled staff members. The collected data was analyzed by both descriptive and inferential statistics. The result indicated that weak Customs law enforcement has an effect on economic, political and social life of society. Moreover; Loss of revenue is the major economic effect of weak national Customs law enforcement. Politically unemployment rate worsen and followed by adverse national security. In addition, the social effect of weak Customs administration leads to endangered cultural heritages, society exposes to harmful goods, dangerous drugs expand throughout the country and health problems worsen among the society.

Keywords: Customs Authority, Customs Enforcement, Customs Challenges,

1. Introduction

The World Customs Organization (WCO) (1999) lets Customs is an Authority or Agency in a country responsible for collecting tariffs and for controlling the flow of goods. In addition the organization stated that, each country has its own laws and regulations for the import and export of goods into and out of a country, which its Customs Authority enforces or implements. The import or export of some goods may be restricted or forbidden. In most countries, Customs are attained through government agreements and international laws.

In addition, World Bank (2011) stated that, Customs is often the first window through which the rest of the world views a country it plays an important role in shaping the impressions of the key individuals and organizations involved in making important trade and

foreign investment decisions. Without an efficient and effective national Customs administration, governments will not be able to meet their policy objectives in respect of revenue collection, trade facilitation, trade statistics, and the protection of society from a range of social and national security concerns. Customs contribution to national development is potentially enormous and can make a significant difference to the lives of many impoverished people throughout the world.

Albeit diverse history, Scholars have written that Customs duty collection in Ethiopia began around the first century in the kingdom of Axum on the red sea coast. It was a mid Menelik II in 1889 set up as lawful government structure (Teweldeberhan W/gebriel, 2011). Then again, re-organized since July 2008 and merged with Ministry of Revenue and Federal Inland Revenue Authority by the Proclamation No, 587/2008. According to article 3 of the Proclamation No .587/2008, the Authority is looked upon as "an Autonomous Federal Agency having its own legal personality".And named as Ethiopian Revenues and Customs Authority (Ethiopian Revenues and Customs Authority (ERCA) website, 2015).

2. Literature Review

The challenges of the 21st Century are placing massive demands on Customs administrations. Now, more than ever before, there is a need for Customs administrations to be more responsive (World Bank, 2011 and WCO, 2015).

Weak institutions, poor governance and under resourced Customs services and Police forces make many of Africa's borders porous and difficult to control. Customs and border officials often operate in remote posts that are geographically dispersed resulting inadequate controlling system, and work around the clock with relatively few staff. They often lack adequate supervision, opportunities for corruption abound (Gautam Basu, 2013). As a result, many African states face major corruption challenges at ports and borders which are in violation of Customs law (Kaaria & Muchiri, 2011).

In addition to having a detrimental impact on shipping costs, intraregional trade, international exports, revenue collection and the country's general business environment, poor Customs law enforcement at borders and ports is also likely to facilitate a wide range of illegal activities such as smuggling of people and goods, tax-evasion and cross-border crimes involving drugs, illegal immigrants, contraband, fuelling insecurity, violence and in some cases insurgencies (WCO, 2013).

The trade and Customs procedures practices by different countries affect the price of traded goods, the ability of governments to collect border-related trade taxes and the geographical location of supply chains (WCO, 2009). As a result, the prospective gains from reducing trade transaction costs arising directly and indirectly from such procedures are substantial while the opportunity cost of maintaining inefficient Customs procedures is equally high. Weak and inefficient Customs procedures have negative effects at both the national and corporate level (WCO, 2015). Countries may experience problems related to smuggling, corruption, Customs valuation and tax collection while companies may suffer from slow and unpredictable goods delivery and direct costs in terms of rent payments and the compliance with strenuous Customs procedures (Serbian Customs Administration Business Strategy, 2010).There may also be significant indirect costs related to foregone business opportunities and the need to hold excessively high levels of stock. The WTO negotiating group on trade facilitation aims to address some of these issues and simplify and improve trade and Customs procedures in WTO member state (Engman, M., 2005).

Muhammad Omer Daraz (2014) stated that, Poor Customs valuation of imports by Customs Authorities have adversely affected sales tax, withholding tax, Customs duty and Federal Excise Duty (FED) on imported items .One of the reasons of low Customs duty collection in every countries are the absence of foolproof mechanism for accurate assessment of duties and taxes at the import stage. The applicability of wrong Customs valuation at the import stage has also affect collection of other federal taxes at the import stage. For example, the collection of the sales tax and withholding tax on imports are affected in the absence of proper imports valuation by Customs department.

Samantha Masters, et al. (2014) stated that, Customs sets rules and regulations, based on these laws the enforcement of Customs laws help to protect the Society and Economy of the country and illicit activities can be reduced or prevented to a significant extent. However, if the Customs enforcement is not strong enough to enforce the available Customs law, contraband will expand on the country. Contraband has significant, disadvantageous political-economic and socio-economic impacts on the livelihood of countries Manufacturers.

Political-Economic Effects: On the political-economic level these negative effects can be seen where in transshipments of exported cargo, produced by these manufacturers are being intercepted and packaged with or replaced by contraband such as guns, illegal drugs,

unaccustomed goods etc. When these shipments arrive in other countries, vessel operators are placed under severe pressure, evoked by fines issued by the country to which the goods were shipped. This may eventually cause them to withdraw from their ports and, ultimately, domestic manufacturers are blamed as they come under scrutiny and surveillance of foreign forces, importers and National law enforcement bodies. This subsequently ruins the reputation of these manufacturers.

Socio-Economic Effects: An additional way in which contraband affects domestic manufacturers negatively is seen on the socio-economic level. It changes the local consumers' culture, reducing their level of nationalism and the likelihood of them purchases local products. It dominates the local products; contraband, such as unaccustomed goods, generates an unfair competition against domestic products and producers. It devalues local products; weakening their commercialization, and causes local manufacturers and business personnel to become insolvent, subsequently leading to an increase in unemployment.

3. Research Methodology

The study has incorporated mixed method approach and has applied descriptive research type using the fact that a descriptive research design is used to describe the data and characteristic about "what is" being examined. Descriptive survey additionally empowers to acquire the present data. It is also used in fact finding studies and helps to formulate certain principles and give solutions to the problems concerning local or national issues. Descriptive survey method concentrates on exploring the present status, practice and problems of the under study problem. In this study, to collect primary data from the 136 sampled respondents of the branch staff members taken, a combination of probability sampling and non-probability sampling techniques were used.

Therefore, In order to collect relevant and adequate first hand data, the researcher applied survey method of data collection. Such that, in order to make the chosen research competent to respond to the research purpose and objectives, Personal interview (i.e. Face-to-face interview) and self-completed (i.e. hand delivered questionnaire) were used during the data collection in addition to personal observation. Both descriptive statistics and inferential statistics method of data analysis methods was applied. Therefore, to achieve the study purpose, one research question (RQ) was addressed. That is:-

RQ1. What are the effects of weak Customs enforcement?

4. Results and Discussion

RQ1: What are the effects of weak Customs law enforcement?

Customs is charged with the task of ensuring that cross-border flows of goods, people and means of transport comply with laws and regulations embodied in Customs legislation, other legislation or international instruments it is empowered to administer. Through the deployment of effective and efficient control measures Customs contributes to national economic prosperity (through fair and accurate revenue collection), economic development (through trade facilitation), public health and safety (through suppression of illicit trade), and national security (through prevention and detection of smuggling of restricted, prohibited and strategic goods).

Table 4.1: Respondent perception on effects of weak Customs law enforcement

Statements		Count	Table N %
Do you believe that weak Customs law enforcement has effects on Economy, Political and Social life of society?	yes	133	97.8%
	no	3	2.2%

Source: fieldwork, March2016

As shown in the table 4.1 above, of 97.8% the total respondents argue that, weak Customs law enforcement has an adverse effect on national economy, political and social life of the society. This indicate that, Customs plays a critical role not only in meeting the goals of the governments but also in ensuring effective controls that secure revenue, compliance with national laws, ensuring security and protection of society. It is also acknowledged that the efficiency and effectiveness of Customs procedures has a significant influence on the economic competitiveness of nations and in the growth of international trade and the development of the global marketplace.

4.1 Economic effects of weak Customs law enforcement:

Table 4.2: Descriptive Statistics of Economic effects of weak Customs enforcement

	N	Mean	Std. Deviation	Minimum	Maximum	Percentiles		
						25th	50th (Median)	75th
loss of revenue	136	1.51	.869	1	4	1.00	1.00	2.00
unfair market competition	136	1.70	.889	1	4	1.00	1.00	2.00

	136	1.79	.946	1	4	1.00	1.00	2.00
injury of industry & investment decrease								
distortion of trade statistics	136	1.86	.998	1	4	1.00	2.00	2.00

Source: field survey, Murch2016

In the table 4.2 above, except distortion of trade statistics with median of 2.00, it seems that, they have all equal proportion of median between the economic effects of weak Customs law enforcement variables. However, it is the test statistics done below which differentiate whether they are significant or not.

Friedman Test

Statistical Hypothesis:

H0: There is no statistical significant median difference (M) among the Economic effects of weak Customs law enforcement (they are equally economic effects).

H1: At least two of the economic effects are significantly different (they do not have equal effects).

Table 4.3   Ranks of economic effects of weak Customs law enforcement

No	Statements	Mean Rank
1	loss of revenue	2.22
2	unfair market competition	2.49
3	injury of industry & investments decrease	2.58
4	distortion of trade statistics	2.70

Source: field survey, Murch2016

The Friedman test table 4.3 above compares the mean ranks between the related variables or groups of economic effects of weak Customs law enforcement, and indicates how the variables differed. Accordingly, distortion of trade statistics, injury of industry & investments and unfair market competition seems have high mean ranks (*2.70, 2.58 &2.49)* respectively and followed by low mean rank of revenue loss (*2.22*). However, it is not very likely to actually to report these values. It is the **Test Statistics** informs the actual result of the Friedman test.

Table 4.4: Friedman test Statistics[a]

N	136
Chi-Square	19.062
Df	3
Asymp. Sig.	.000

a. Friedman Test

Source: SPSS output,2016

The test statistics table 4.4 above describes the actual result of the Friedman test, and whether there was an overall statistically significant difference between the mean ranks of the variables or not. From the table, we can see that there is an overall statistically significant difference between the mean ranks of the related variables seen on table 4.3 above. Because the significance level ("**Asymp. Sig = .000**") is less than P-value (5%). But does not pinpoint which variable in particular differ from each other. To do this it needs to run post hoc tests as followed below.

Wilcoxon Signed Ranks Test

Statistical Hypothesis:
H0: The statistical median difference (M) among the economic effects are equal to zero (M=0).

H1: The statistical median difference (M) is different from zero (M ≠0).
Table 4.5 Test Statistics of economic effects of weak Customs law enforcement

	2 - 1	3 - 1	4 - 1	3 - 2	4 - 2	4 - 3
Z	-2.355[b]	-3.192[b]	-3.198[b]	-1.303[b]	-1.911[b]	-1.245[b]
Asymp. Sig. (2-tailed)	.019	.001	.001	.193	.056	.213

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

Source: SPSS output,2016

The table 4.5 shows the output of the Wilcoxon signed-rank test on each of combinations. It is important to note that the significance values have not been adjusted in SPSS Statistics to

compensate for multiple comparisons. The researcher must manually compare the significance values produced by SPSS Statistics to the Bonferroni-adjusted significance level calculated. We can see the adjusted value at the *p* < 0.008 significance level.

There was a statistically significant differences among the economic effects of weak Customs law enforcement at, χ^2 *(3) =* 19.062, *p =0.000* on the table 4.5 above. However, table 4.5 Wilcoxon signed-rank multiple comparison test shows, there is no statistically significant differences between revenue loss and unfair market computation at, *(Z=-2.355, P=0.019).* whereas, there is statistically significance of economic effects of weak Customs law enforcement between revenue loss and injury of domestic industries and investments, distortion of trade statistics at *(Z= -3.192, & -3.198, P=0.001)* respectively. The negative value of Z-score indicates that, the economic effect of weak Customs law enforcement is high on revenue loss and on injury of domestic industries and investments and distortion of trade statistics respectively.

Finally, from this test of statistics, the researcher concluded that, weak Customs law enforcement disturbs the economy of a country. The test indicates that loss of revenue is the major economic effect of weak national Customs law enforcements. As shown below on table 4.6, the secondary data collected from the branches annual reports also support this test of findings.

Table 4.6: Notional price of seized contraband goods at Moyale ERCA branch from year 2005 to 2015

No,	Years	Notional price	Annual report References numbers
1	2005	5,184,967.68	H1/w20/82 July,2005
2	2006	2,886,255.69	H1/w20/002 July,2006
3	2007	1,101,429.71	H1/w20/51 July,2007
4	2008	4,596,777.9	H1/w20/85 July,2008
5	2009	7,859,789.15	H1/w20/110 July,2009
6	2010	13,654,789.2	H1/w20/24 July,2010
7	2011	23,898,839.43	H1/w20/66 June,2011
8	2012	36,444,065.99	H1/w20/141 August ,2012
9	2013	76,561,111.25	H1/w20/01 July,2013
10	2014	77,642,936.93	H1/w20/166 June,2014
11	2015	89,289,016.00	H1/w20/30 June ,2015

Source: Annual reports of the branch, year2005 to 2015.

The table 4.6 above shows the notional price of contraband goods seized by Moyale ERCA branch under different years. Main contraband goods imported trough Moyale to center of the country were; textile products (new & used), used shoes, packed foods, pharmaceutical goods,

plastic products, cosmetics, chemicals, tobacco and electronics etc. Of these contraband goods some are prohibited and some are restricted goods. Most of the contraband goods are high taxable goods. The effect of illegal trade is not only revenue loss to the government .But also; it is a threat of national security and social health problems. Because of the above major challenges and its main causes every year the country losses more than the above notional price of goods via Moyale. The amount of seized contraband goods doesn't indicate the strength of the Moyale Customs enforcement controlling system; it is also an indication of increase volume of contraband every year. As to the opinion of the respondents, contraband goods escape every year was much greater than those seized. The respondents note that, all Shoes shops from Moyale to Hawasa are full of contrabands goods (second hand shoes).

4.2. Political effects of weak Customs law enforcement:

Table 4.7 Descriptive Statistics of political effects of weak Customs law enforcement

Statements	N	Mean	Std. Deviation	Minimum	Maximum	Percentiles		
						25th	50th (Median)	75th
Unemployment rate worsen	136	2.05	.969	1	4	1.00	2.00	3.00
adverse security of the country	136	1.71	.959	1	4	1.00	1.00	2.00
public trust decrease	136	1.70	.937	1	4	1.00	1.00	2.00
international diplomatic relation decrease	136	2.12	.989	1	4	1.00	2.00	3.00

Source: Field work, Murch2016.

Table 4.7 above indicates the political consequence of weak Customs law enforcement for a country**.** The role of Customs is not only revenue collection and contraband controlling. It also plays on the political stability of a nation .it implements trade policies and safeguarded the country from harmful importation of goods. Had it been no strong Customs administration in a nation, it is not difficult to guess what will happen. In the table 4.7 above, both international diplomatic relation decrease and unemployment worsen have high median (*2.00*), and followed by adverse security of the country and public trust decrease with lower median of *(1.00)* respectively. This indicates, the first and most political impact of weak Customs administration is loss of diplomatic relations and high unemployment rates. This may be happen because of security problem and lack of public trust on the governments. However, whether these effects have statistical significance differences or not it was tasted below.

Friedman Test

Statistical Hypothesis:

H0: There is no statistical significant median difference (M) among the political effects of weak Customs law enforcement (they are equally political effects).

H1: At least two of the political effects are significantly different (they do not have equal effect).

Table 4.8: Ranks of political effects of weak Customs law enforcement

No	statements	Mean Rank
1	unemployment rate worsen	2.76
2	adverse security of the country	2.26
3	public trust decrease	2.18
4	international diplomatic relation decrease	2.79

Source: SPSS output, 2016

The Friedman test table 4.8 above compares the mean ranks between the related variables or groups of political effects of weak Customs law enforcement, and indicates how the variables differed. Accordingly, international diplomatic relation decrease and unemployment rate worsen seems to have high mean ranks (*2.79 & 2.76)* respectively and followed by low mean ranks of adverse security of the country and public trust decrease (*2.26 &2.18*). However, it is not very likely to actually to report these values. It is the **Test Statistics** informs the actual result of the Friedman test.

Table 4.9: Friedman test Statistics[a]

N	136
Chi-Square	38.500
df	3
Asymp. Sig.	.000

Source: SPSS output, 2016

The test statistics table 4.9 above describes the actual result of the Friedman test, and whether there was an overall statistically significant difference between the mean ranks of the variables or not. From the table, we can see that there is an overall statistically significant difference between the mean ranks of the related variables seen on table 4.9 above. Because the significance level ("**Asymp. Sig = .000**") is less than P-value (5%). But does not pinpoint which variable in particular differ from each other. To do this it needs to run post hoc tests as followed below.

Wilcoxon Signed Ranks Test

Statistical **Hypothesis**:

H0: The statistical median difference (M) among the political effects are equal to zero (M=0).

H1: The statistical median difference (M) is different from zero (M $\neq$ 0).

Table 4.10: Test Statistics of political effects of weak Customs law enforcement

	2 - 1	3 - 1	4 - 1	3 - 2	4 - 2	4 - 3
Z	-3.621[b]	-3.419[b]	-.644[c]	-.012[b]	-3.736[c]	-3.808[c]
Asymp. Sig. (2-tailed)	.000	.001	.519	.991	.000	.000

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

c. Based on negative ranks.

Source: SPSS output, 2016

This table shows the output of the Wilcoxon signed-rank test on each of combinations. It is important to note that the significance values have not been adjusted in SPSS Statistics to compensate for multiple comparisons. The researcher must manually compare the significance values produced by SPSS Statistics to the Bonferroni-adjusted significance level calculated. We can see the adjusted value at the *p* < 0.008 significance level.

There was a statistically significant differences among the political effects of weak Customs law enforcement at, χ^2 *(3) =* 38.500*, p =0.000* on the table 4.9 above. However, table 4.10 Wilcoxon signed-rank multiple comparison test shows, there is no statistically significant differences between unemployment rate worsen and loss of international diplomatic relation at, *(Z=-.644, P=0.519).*whereas, there is statistically significance of political effects of weak Customs law enforcement between unemployment and adverse national security and loss of public trust on the organization at *(Z= -3.621, & -3.419, P=0.000 &.001)* respectively. The negative value of Z-score indicates that, the political effects of weak Customs law enforcement are high on unemployment rate of a country and loss of public trust on the organization and adverse security of a country respectively. There is also significant political effect among adverse security and international diplomatic relations at (*Z= -3.736, P=.000*) and public trust and international diplomatic relations at (*Z=-3.808, P=.000*) respectively.

From this test of statistics the researcher concluded that, weak Customs law enforcement creates political instability of a country. The test indicates that, the increase of unemployment on a country is the first political effect and adverse security of nation and loss of public trust are second and third effects respectively. Losses of international diplomatic relations are also set as forth political effect of weak Customs law enforcement. Commercial Fraud not only

causes significant financial damage to the government's budget and the economic stability/competitiveness of compliant traders, it may also be a source to finance terrorist or other criminal activities. Security risks in the Customs context often Centre on phenomena such as terrorism, proliferation of weapons and materials of mass destruction, trafficking of small arms and light weapons, explosives, and illicit diversion of dual use goods. Customs plays a critical role in whole of government mitigation efforts to prevent trafficking of goods that are harmful, restricted or that pose potential security risks.

4.3. Social effects of weak Customs law enforcement:

The plundering of cultural property is one of the oldest forms of organized cross border crime and has become a worldwide phenomenon that transcends frontiers. There are occasions; thousands of artifacts disappear from museums, churches,   private collections or public institutions. Ranging from antique weapons to paintings, from coins to watches, from religious objects to archaeological finds, tens of thousands of specimens belonging to the world's archaeological and cultural heritage are stolen. As widely recognized, the border still offers the best opportunity to intercept stolen cultural artifacts, and to that end Customs plays a fundamental role in the fight against the unauthorized export of cultural property.

Table 4.11: Descriptive Statistics of Social effects of weak Customs law enforcement

Statements	N	Mean	Std. Deviation	Minimum	Maximum	Percentiles		
						25th	50th (Median)	75th
Cultural heritage endangered	136	1.82	1.027	1	4	1.00	1.00	2.00
Society expose to harmful goods	136	1.81	.848	1	4	1.00	2.00	2.00
Dangerous drugs expand	136	1.86	.952	1	4	1.00	2.00	2.00
Health problem worsen	136	1.95	1.042	1	4	1.00	2.00	3.00

Source: Fieldwork, Murch2016.

 In the table 4.11 above, except endangering of cultural heritages with low median (1.00), it seems that, they have equal proportion of median between the social effects of weak Customs law enforcement variables. However, it is the test statistics done bellow which differentiate whether they are significant or not.

Friedman Test

Statistical Hypothesis:

H0: There is no statistical significant median difference (M) among the social effects of weak Customs law enforcement (they are equally social effects).

H1: At least two of the social effects are significantly different (they do not have equal effect).

Table 4.12: Ranks of social impacts

No	Statements	Mean Rank
1	Cultural heritage endangered	2.42
2	Society expose to harmful goods	2.46
3	Dangerous drugs expand	2.53
4	Health problem worsen	2.60

Source: SPSS output, 2016

The Friedman test table 4.12 above compares the mean ranks between the related variables or groups of social effects of weak Customs law enforcement, and indicates how the variables differed. Accordingly, health problem of the society worsen and dangerous drugs like pornography expand seems to have high mean ranks (*2.60 & 2.53* respectively and followed by society expose to harmful goods and cultural heritage endangered with mean rank (*2.46&2.42*) respectively. However, it is not very likely to actually to report these values. It is the **Test Statistics** informs the actual result of the Friedman test.

Table 4.13: Friedman test Statistics[a]

N	136
Chi-Square	2.614
Df	3
Asymp. Sig.	.455

Source: SPSS output, 2016

The test statistics table 4.13 above describes the actual result of the Friedman test, and whether there was an overall statistically significant difference between the mean ranks of the social impacts or not. From the table, we can see that there is no overall statistically significant difference between the mean ranks of the related variables seen on table 4.12 above. Because the significance level ("**Asymp. Sig = .455**") is greater than P-value (5%). So that, this table of test statistics tells about, the equality of medians' of the social impacts of weak Customs law enforcements.

The above table 4.13 above indicates, all those social effects are equally significant. This means, Weak Customs administration lead to endangered cultural heritage, expose society to harmful goods, dangerous drugs expand and health problem worsen among the society.

Health and Safety risks in the Customs context relate to interdicting fake or counterfeit pharmaceuticals, other counterfeit and pirated goods, substandard items (such as electrical components, vehicle and aircraft spare parts, tainted foodstuffs, etc.).These risks pose a serious threat to the health and safety and welfare of consumers. Customs plays a leading role in co-coordinating efforts to combat and suppress cross-border drugs and precursors trafficking by applying innovative control methods, and co-coordinating regional and international interdiction operations.

5. Conclusions

This article has attempted to analyze the Effects of weak Customs law enforcement in ERCA Moyale branch. These investigations were addressed by employing survey questionnaires, semi structured and structured interview given to ERCA officials and Federal police members and reviewing annual reports. Finally, on the basis of qualitative and quantitative analysis of data; weak Customs law execution leads to disturbed national economy and unsecured nation too .as a result, the life stay time of the society also makes endangered and unstable.

   Effective implementation of Customs law enforcement often requires inter-institutional cooperation including the local, regional, and international levels, governments and nongovernmental organizations; and individual stakeholders. So Customs administrations should have to be strong enough to protect the country from economic failure and to secure political stability and to have healthier generation.

Reference

Engman, M., 2005. "The Economic Impact of Trade Facilitation", OECD Trade Policy Papers, No. 21, OECD Publishing. Available at:http://dx.doi.org/10.1787/861403066656.[pdf],http://www.oecdilibrary.org/docserver/down load/5lgl4dc44n36.pdf?expires=1454658192&id=id&accname=guest&checksum=53C5763A 1ACDACB739A95F77EDB0F330[Accessed5January2016].
 Ethiopian Revenues and Customs Authority,[Online].Available at: www.erca.gov.et[accessed8December2015].
Federal Negarit Gazzeta, Ethiopian Revenues and Customs Authority Establishment Proclamation No. 587/2008,Addis Ababa-Ethiopia 14th year No 40,14July, 2008.
Gautam Basu ,2013. Combating illicit trade and transnational smuggling: key   challenges for Customs and border control agencies.   World Customs Journal,   Volume 8, Number 2, p-15.
Kaaria & Muchiri, 2011.Enforcement Challenges Across Borders: Detecting and   Prosecuting Illegal Wild Life Trafficking.
Muhammad omer Daraz, 2014. Adverse effect of Poor Customs valuation of imports by CustomsAuthorities.[Online]Taxsolution,Availableat:Lahore,Pakistan,https://www.facebook. com/tax.sol/posts/484953364941961[Accessed 12January2016].

Republic of Serbia Customs Administration (CAS), 2010. Business strategy of the year (2011-2015),[Online].Available at: www.seio.gov.rs/.../CAS%20[Accessed 27Dec ember2015].

Samantha Masters, et al., 2014. Impacts of Contraband on the Livelihood of Jamaican Manufacturers.[pdf]Caribbean Maritime Institute: Available at: Kingston, Jamaicahttps://www.academia.edu/7210288/The_Impact_of_Contraband_on_Jamaican_Man ufacturers_and_the_Economy[Accessed 15January2016].

Teweldeberhan W/gebriel,2011.Challenges of Customs on Trade Facilitation in   Ethiopia: The case of Customs clearance in ERCA:[pdf] A thesis Submitted to the   School of Graduate Studies of Addis Ababa University in Partial Fulfillment of the Requirements for the Degree of Master of Science in Accounting and Finance: Available at: www.scribd.com/doc/116399300/Teweldeberhan-   Wgebriel[Accessed 30December2015].

World Bank, 2011. The Role of Customs:[pdf]:Available at: http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/EXTTRANSPORT/EXTTLF/0,,co ntenMDK:22677049~menuPK:7327167~pagePK:210058~piPK:210062~theSitePK:515434,0 0.html),doaunloaded[Accessed3December2015].

Worl Customs Organization report, 2013.Strategic Trade Control Enforcement (STCE) Implementation Guide.[pdf],Available at: http://www.wcoomd.org/en/topics/enforcement- and- compliance/instrumentsandtools/~/media/7A05799E8D3A46C8B8355175EEBA4322.ashx[A ccessed23nevember2015].

World Customs Organization, 2009. Capacity Building Development Compendium.[pdf], " A Columbus program phase 2 implementation tool": Available at:http://www.wcoomd.org/en/topics/capacitybuilding/instrumentandtools/cb_developement_ compendium.aspx[Accessed 24December2015].

World Customs Organization, 2013.Core principles of revised Kyoto   .[pdf],Available at: http://www.gfptt.org/uploadedEditorImages/00000197.ppt#528,9,Slide9[Accessed6December 2015].

World Customs Organization, 2013.Global facilitation partnership for Transportation   and Trade.[Online],Availableat: http://www.gfptt.org/Entities/TopicProfile.aspx?tid=71bcdfb- d980-4c48-b0a3-   7fae4be5a0ef[Accessed2Nevember2015].

World Customs Organization, 2015. Safe framework of standards to secure and facilitate globaltrade.[pdf].Availableat:http://www.wcoomd.org/en/topics/facilitation/instru   ment- and-tools/ tools/~/ media/2B9F 7D49331 4432BA 42BC849 8D3B73CB. ashx[Accessed27December302015].