



Systematic Literature Review of Customs Fees Through Schools of Economic Thought and their Role in Supporting the State Treasury

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ABSTRACT

The goal of this research is to look at a variety of pertinent publications in order to contrast custom duties with the function of the state treasury and develop future research issues. This article does a systematic review of the literature on custom duty research published during 1990 and 2023. The analysis takes use of Scopus data in addition to pertinent terms such as custom duties and the role of state treasury. This complete literature evaluation was selected from 537 articles. This research found that investing in customs duties is critical for assuring the prosperity of a nation. To enhance customs duties and the role of the state treasury, it is vital to concentrate on critical topics that will benefit the country's growth. Therefore, the role of the state treasury system and transparent customs duties are critical for the nation sustainable development. This work established seven research topics for future researchers following a review and analysis of the custom duty's literature, enabling the research to be carried out.

Keywords: custom duties, state treasury role, sustainable development.

INTRODUCTION

Custom duties are taxes or tariffs on products crossing international borders (Srimarut, 2021). Customs duty rates are calculated as a proportion of the total value of the items purchased in another nation (Prussen Spears, 2018). The product's quality, size, or weight are not determining criteria. Cross-border commerce, on the other hand, is crucial to the well-being of numerous households and neighborhoods, especially in global borders. Prior to the creation of national boundaries during the comparatively recent colonial era, trade occurred in both developed and developing nations. This implies that this trade arises as a result of unique advantages across many ecological zones and areas (Khan et al., 2018). With the growth of formal boundaries, merchants are also taking benefit of regulatory and commodity pricing differentials across nations to purchase and sell agricultural and manufactured items across borders; however, they distribute food around the area, helping to food security, and utilise their earnings to support families and educate children (Iwuoha & Mbaegbu, 2021; Kahiya & Kadirov, 2020).

The Organisation for Economic Cooperation and Development (OECD) classifies cross-border businesses into three groups. Firstly, businesses that operate fully outside of the official economy. Secondly, traditionally registered businesses largely avoid taxes and charges. Lastly, legally registered enterprises that completely avoid paying their due share of taxes and tariffs (Lesser & Moisé-Leeman, 2009). A fourth category includes organizations/individuals that facilitate trafficking and smuggling (Titeca, 2019). Therefore, the present study aims are to review the literature on custom duties with respect to economic development and state treasury.

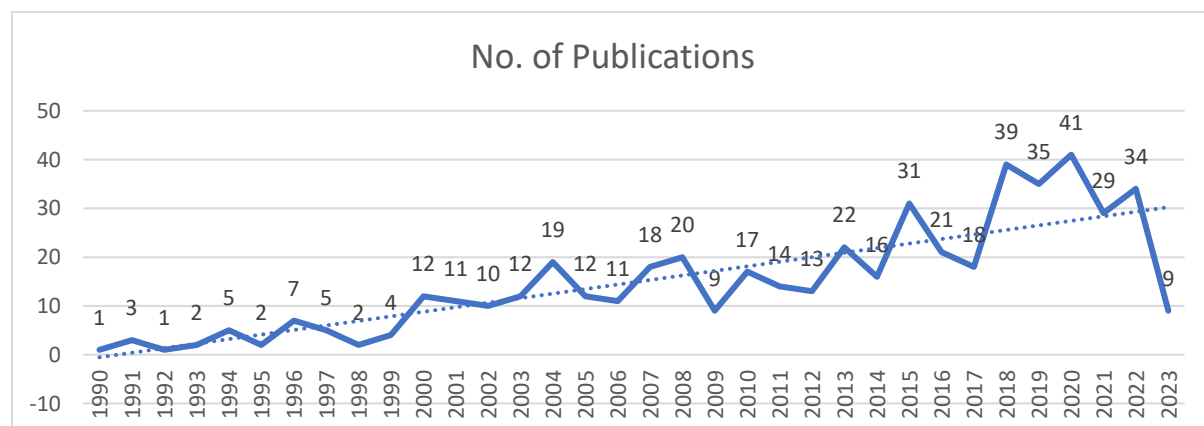


Figure 1: Number of published research on custom duties.

Source: Scopus Database (www.scopus.com).

Figure 1 displays the explosive growth of customs duty publications throughout the previous two decades. Customs duties are determined by a variety of influencing variables in most developed and developing nations. Likewise, scholars were struggling to locate any studies that looked at the systematic literature review and the fundamental conceptual framework of the field of study of custom duties. Researchers employed a qualitative research approach to collect existing literature and build a study plan for the future since there was a paucity of material in custom duties studies. Utilising the Scopus database, this study analysed previous studies on custom duties. This research is meant to help practitioners, policymakers, government, and scholars stay up to date on the most current developments in the area of economic development, especially custom duties. The variety of conceptual frameworks used, as well as the number of countries represented in the different contributions, demonstrate that customs duties are of major concern. As a result of its observations, this systematic literature review identifies seven possible research questions linked to custom duties for future researchers.

STATEMENT OF PROBLEM

The economy is deteriorating day by day, owing to the poor condition of roads, electricity, and other critical public facilities, as well as exchange rate swings throughout the years (da Silveira, Lermen, & Amaral, 2021; Stoilova & Patonov, 2013). This circumstance hinders economic progress and, as a result, keeps the country's development goals from becoming a reality. As a result, most developed and developing governments are in desperate need of a consistent and significant revenue stream, primarily customs and excise charges, which are cheaply produced, simpler to collect, and less susceptible to tax fraud and evasion (Wang, Xu, Sun, & Cullinan, 2020). Therefore, this research is driven to cover the following gaps: First, by increasing customs and excise charges in order to scientifically determine their simultaneous responsibilities as macroeconomic drivers. Second, a Scopus database is going to be used to provide a comprehensive literature evaluation that spans a 33-year period (1990-2023) in terms of economic development and their state treasury roles.

LITERATURE REVIEW

Customs Duties

Customs duties are the most prevalent form of contemporary taxation in both industrialised and developing nations and are classified as either import or export levies. Import tariffs, which reflect taxes on imports into developing nations, were introduced in 1860 and are imposed in the form of a percentage of the value of imports or as a set sum dependant on quantity. Import taxes are the most profitable indirect or spending tax in the nation. Customs taxes are mainly intended to preserve local production by increasing the cost of imported products (Maccarthy & Jibrin, 2022). Customs duty is a charge paid by a country's customs authority on imports and exports in order to collect income for the state and/or to safeguard home industries against more effective or predatory rivals from overseas. Customs tax is often based on the value of the products or on the weight, size, or other criteria set by the state. Customs and excise charges, additionally referred to as import tariffs, are the earliest kinds of contemporary taxation. Taxes are assessed as a proportion of the value of the import or as a set sum based on a certain quantity (Maccarthy & Jibrin, 2022). Customs duties are export and import commodities taxes. As a result, it is considered that tariffs on imports violate the concept of comparable cost, limiting the full growth of global trade. Import tariffs are also utilised to defend a nation's emerging industries. The cost of export tariffs is borne by the foreign nation in the form of higher pricing. The cost of import tariffs is borne by consumers of the products and services subject to them. Customs duty is advantageous for a variety of reasons. For example, it assures a country's fiscal health, employment, and the environment, among other things. It governs the flow of products into and out of the nation. It keeps track of prohibited objects.

Excise duties

Excise duty is a tax placed on produced items at the time of production (Orzel, Krakowska, Stanimirova, & Daszykowski, 2019; Varjan, Gnap, Āurana, & Kostrzewski, 2019). This is also a kind of indirect charge on the sale or consumption of certain items, goods, services, or activity such as cigarettes, alcohol, drugs, gambling, and so on, with the goal of discouraging their use and production. Excise tax has been removed from many produced items, with the exception of dangerous ones such as whitening creams, booze, tobacco cigarettes, and so on. Nevertheless,

since the introduction of excise duty in 1962, there has been numerous modifications to the management, rates, and contain of goods imposed with excise duty (Maccarthy & Jibrin, 2022). Traditionally, excise duty was considered to as a "sin tax" due to the kind of items it was charged on, and it was not primarily a priority for income creation by the federal government. Nonetheless in light of the recent increase in crude oil prices, the government has been focusing on non-oil sources of revenue to bolster its spending plan and enhance the economy's expansion and growth (Maccarthy, Abolo, & Brass, 2022).

Excise systems, as suggested by these instances, include all selected taxes or tariffs, associated levies and charges on alcohol, cigarettes, whitening lotions, gaming, petroleum-based goods, automobiles, and other specified items, offerings, and events. Excise fees are commodities taxes paid on domestically produced items. They can be levied as a proportion of the import value or as a set fee for a particular amount of goods. This indirect taxation not only raises income for the nation, but it also discourages the use of particular commodities (Maccarthy & Jibrin, 2022).

Specific rates based on quantity and ad valorem rates based on value are the two major types of pricing. Whichever is better is debatable and may vary based on the good and the specifics of the billing method's deployment. All excises should be charged on ad valorem foundation rather than on a particular basis, according to traditional policy, since this preserves the tax base against inflation. This is especially essential in nations with elevated inflation rates. Nonetheless, the true worth of revenues can be retained according to a specific-rate excise duty if the rate is adjusted on a regular basis to account for inflation. subsequently could be claimed that in spite of with recurring inflation adjustments, earnings according to a specific-rate system will lag during the periods among adjustments, however that the lag can be reduced by incorporating "automatic" adjustments to the particular rates if inflation attains a particular level (Gupta & Jalles, 2022).

Most Used Theoretical Support

Arthur Laffer Curve Theory 1974

It was created in 1974 by economist Arthur Laffer. The Laffer Curve is an economic theory that analyses how tax rates affect government expenditure, income, and long-term socioeconomic growth and performance. The Laffer Curve is an empirical justification for the link between a government's rate of taxation and the tax revenue received at those rates. According to the

hypothesis, there is a link between taxing rates and the ensuing amounts of government tax income, which promotes economic growth. The Laffer curve posits that at the highest and lowest tax rates of 0% and 100%, no revenue from taxes is produced, and that there is a tax rate within 0% and 100% that maximises government tax collection. The form of the curve is determined by taxable income elasticity, which means that taxable income fluctuates in reaction to modifications in taxation rates.

The Laffer curve is often shown as an illustration that begins with 0% tax and zero revenue, increases to the highest rate of revenue at a middle tax rate, and then falls back to zero revenue at a 100% tax rate. The Laffer curve was additionally used to goods and services taxes (customs and excise levies). Miravete, Seimb, and Thurk demonstrate in their 2018 *Econometrica* study that in not competitive marketplaces, businesses' strategic price response is vital to account when evaluating the Laffer curve (Rahman & Sarkar, 2021). The researchers demonstrate that when the Ad valorem tax (customs and excise charges) is reduced, enterprises raise their prices, resulting in a less volume rise than could have been predicted. The overall result is that the Laffer curve flattens and the income maximum point shifts to the right.

A School of Economic Thought

A school of economic thought is a collection of economists who hold or had similar views on the functioning of economies. Classifying economists into schools of thought is frequent, despite the fact that not all economists fall neatly into any one school, especially in the contemporary day. Early modern (mercantilist, physiocrats), middle modern (Adam Smith along with classical economics, Karl Marx along with Friedrich Engels' Marxian economics) are the broad periods into which economic thought can be divided. Since the start of the so-called modern period, systematic economic theory has been established. Mainstream economics (sometimes known as "orthodox economics") is the current economics paradigm followed by the vast majority of professionals in the field. Micro-economists focus on individual markets or players, whereas macroeconomists examine the economy as a whole (Mankiw, Gregory, 2010).

There are differences between the more interventionist views of "saltwater economists" and the "free market" approach of "freshwater economists" within the United States' mainstream macroeconomic community. There is, however, widespread consensus on the significance of

general equilibrium, the methodology as models used for specific purposes (such as statistical models for forecasting or structural models for counterfactual analysis), and the significance of partial equilibrium models for analyzing particular aspects of the economy (such as banking) (Blanchard, O. 2018).

The historical school of economics and institutional economics are two such once-prominent but now-derelict approaches that are classified as heterodox. Austrian economics and Marxian economics are two more well-established examples of non-mainstream approaches to economics. Feminist economics and ecological economics are two examples of modern advances in economic theory that, rather than growing as autonomous schools, adopt and criticize conventional techniques with a focus on specific challenges.

General economics makes a distinction between mainstream and heterodox economics. The limited number of available options forces the protagonist to make a difficult decision. Simply said economics is the study of trade-offs. The opportunity cost is the cost at which one choice is made at the expense of another when resources are limited. The opportunity cost is a way of expressing the unspoken connection between competing options. In a free market economy, such expenses are treated as prices and included in studies of economic efficiency or forecasts of how markets will react to unexpected events. The optimal use of resources in a planned economy requires the satisfaction of equivalent shadow pricing connections, as originally proved by the Italian economist Enrico Barone.

Economists have long held the view that incentives and costs play a crucial role in determining behavior. The consumer theory of demand is a prime example of this, since it examines the relationship between price (in the form of expenses) and income separately to determine the impact on demand. Neoclassical economics, which developed in the late 19th century, is the theoretical basis for today's mainstream economics. The reality of market failure and the contributions of Keynesian economics are recognized by the field as a whole, most recently in the macroeconomic new neoclassical synthesis (Woodford, 2009). Long-term determinants influencing national income are analyzed using economic growth models. Market or non-market behavior may be modeled using game theory. The new institutional economics incorporates several key discoveries on collective behavior (such as the creation of organizations). In a 1932 article, Lionel Robbins defined economics as "the science which studies human behavior as a relationship between ends

and scarce means which have alternative uses." This description encapsulates most of contemporary economics. Scarcity occurs when there are not enough of something to go around for everyone. When resources are not scarce, and when they can be put to several purposes, the economy has no issues. By this definition, the field examines how incentives and available options shape individual decision-making.

The field of mainstream economics includes several theoretical frameworks and empirical approaches. Most economists in the mainstream fall on the political spectrum between libertarianism and laissez-faire. There are also competing theoretical and empirical accounts of the effects of expansionary fiscal policy (Jelveh, Kogut, & Naidu, 2022). Custom duties have positive effect on increasing revenue of a state.

Customs tariffs, although often seen as an impediment to commerce, can have some beneficial side effects. That is to say, the need for a customs tax is based on economic considerations. Protective, income distribution, revenue, import substitution, balance of payments and economic development are just a few of the crucial functions it plays in the economy. In addition to its monetary significance, customs tariff has been linked to increased "nationalism" and "patriotism" (Carbaugh, 2005), as well as to greater efforts at wealth redistribution and national defense (Lindert, 1986).

The primary goal of customs tariffs is to generate financial resources via taxation of international commerce. A revenue tariff, as defined by Carbaugh (2005: 102), is a levy levied on exports or imports with the intention of increasing government coffers. According to Krugman and Obstfeld (2006), tariffs were the primary source of government revenue in the United States of America until the income tax was instituted. Customs income is a significant source of funding for governments in underdeveloped nations. According to the IMF's (2003) statistical report, the percentage of a country's total central government revenue that comes from taxes on international trade and transit is 2.73% in New Zealand (2022), 1.10% in the United States (2022), 2.44% in Australia (2021), 2.32% in Canada (2021), 1.24% and 1.20% in Iceland (2022). The World Customs Organization's 24 developing-world countries saw Customs income increase from 20% to 30% or more of overall government revenue. In contrast to rich nations, emerging nations depend significantly on customs income.

RESEARCH METHODOLOGY

This aspect is divided into three important sub-sections: the review process (PRISMA), systematic search tactics, and data extraction and assessment.

The Review Protocol – PRISMA

A systematic literature review (SLR) was carried out using the Recommended Reporting Items for Systematic Reviews (PRISMA) guidelines. According to Glass (1976), systematic literature review is "the analysis of analysis." A systematic examination is useful for combining several papers on established research topics. The systematic literature review is a fast increasing approach that includes multiple analyses (Granić & Marangunić, 2019; Zamore, Ohene Djan, Alon, & Hobdari, 2018). A review of systematic reviews is useful for combining an extensive amount of works on specific research topics. A systematic examination of the literature is a rapidly developing process that includes many studies (Streimikiene, Svagzdiene, Jasinskas, & Simanavicius, 2021; Valverde-Berrocoso, Garrido-Arroyo, Burgos-Videla, & Morales-Cevallos, 2020). These guidelines are intended to inform review writers on what information must be provided in order to appropriately evaluate the quality of the review. Although PRISMA's primary focus is on systematic reviews of randomised trials, the approach can be modified for use in other types of systematic reviews as well (Page, Moher, & McKenzie, 2022).

According to Sierra-Correa and Kintz (2015) and Selçuk (2019), some of the advantages of PRISMA include: Firstly, 1) It may perform a literary evaluation of content from a large database in a short amount of time. Secondly, the system can distinguish between exclusion and inclusion rules. Lastly, it may generate specific study subjects. Concerning the subject of this study, the extent of custom duties, the PRISMA statement allows for an exhaustive search of terms related to this topic. Researchers may use this technique to investigate the elements that contribute to individual students' academic achievement (Page et al., 2021).

Systematic Search Strategies

The three major phases in the methodical search technique are "identification, screening, and eligibility".

Identification

A selection of publications having potential relevance to the present inquiry was made. The selecting method was divided into three phases. The first phase was to select keywords, which was immediately followed by searching for comparable and parallel phrases based on other terminologies and previous study. To create a comprehensive search string for Scopus' core database, the authors employed "Boolean operators, phrase searching, and field code operations". Scopus constitutes one of the world's most popular databases. It is well-suited for systematic literature reviews due to its interdisciplinary perspective and quality-control mechanism. Table 2 contains a database of publications that utilised the most relevant term and were located utilising the Scopus search string. The researchers collected 809 articles from the Scopus database for the first stage of the systematic literature review (SLR) approach.

Table 2: The search string

Database Name	Search String
Scopus	TITLE ("custom duties")

Screening

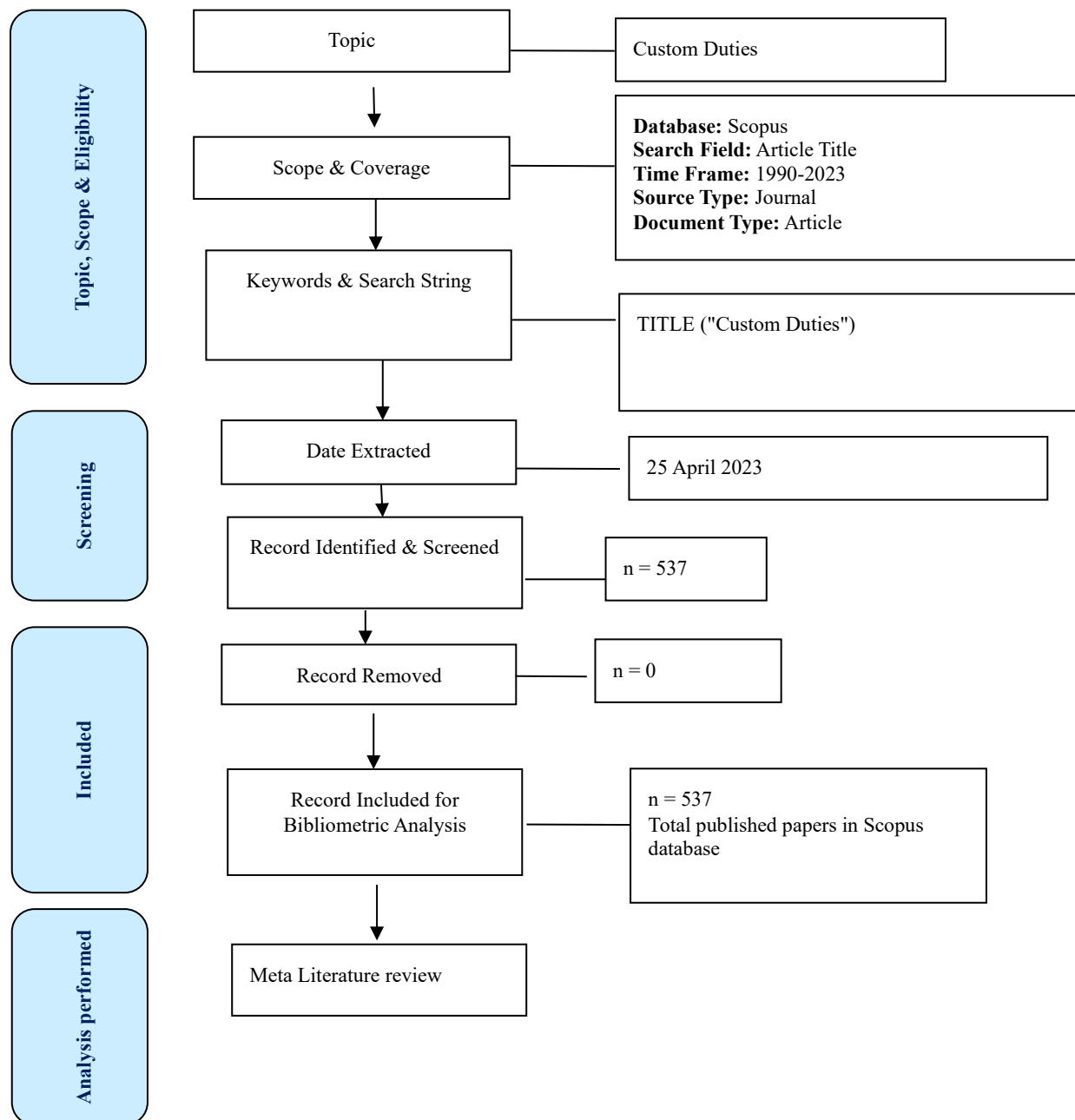
Eliminating extraneous material was the main objective of the early screening step. The investigation of this kind was the initial criteria for screening. The authors concentrated on journal articles that included empirical research and first-hand information. For this reason, documents including "conference papers, book chapters, reviews, notes, editorials, erratum letters, data papers, and novels were disregarded". Additionally, only pieces of writing written in English were taken into account for this evaluation. The present analysis likewise concentrated on a twenty-two-year span (1990-2023) in order to find material in the Scopus database. Furthermore, only articles written in English were taken into account for this assessment. Using these criteria (Table 3), 537 publications were ruled eligible for consideration.

Table 3: The inclusion and exclusion criteria

Criterion	Inclusion	Exclusion
Document type	Article	Conference paper, book chapter, review, note, editorial, retracted, erratum, letter, data paper, book
Language	English	Non-English
Timeline	1990 until 2023	< 2000

Eligibility

Throughout the third stage of the selection process, the remaining 537 research studies were further narrowed down. The remaining 537 studies were narrowed down even further during the third step of the selection process. Titles, abstracts, and content were assessed to ensure they followed research guidelines and the study's purpose. The screening process was completed with those 537 articles. After the initial phase of screening for eligibility, 537 publications were retained for further evaluation.



Data Abstraction and Analysis

A thorough literature review was conducted as part of this inquiry. One of the review methodologies used was a mixture of analysis and synthesis using several types of research designs "(quantitative study, qualitative study, and mixed method study)". This may be accomplished by changing a particular type of data into another individual: either qualitatively or quantitatively modifying quantitative research (Regona, Yigitcanlar, Xia, & Li, 2022; Whittemore & Knafl,

2005). The current study is designed to be both a qualitative appraisal of quantitative research and a quantitative evaluation of qualitative investigations.

ANALYSIS AND DISCUSSION

Country Analysis of custom duties

Country analysis of custom duties illustrates total number of published articles are utilised and explained in Figure 2. The top countries who published custom duties research are United States, Russia, India, UK, Germany, Australia, Spain and France. However, the lowest country to produce research on custom duties are South Korea, Poland, Netherlands, China, Turkey, Romania and Pakistan are illustrated (see figure 2).

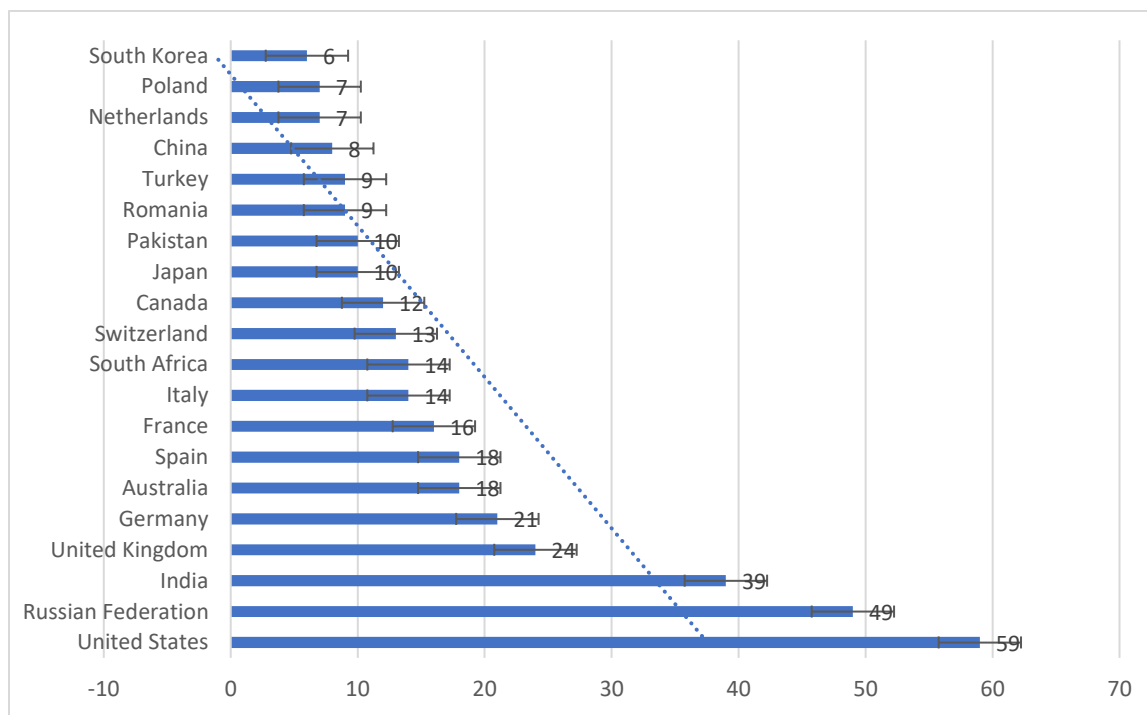


Figure 2: Number of published articles by country.

Source: Scopus Database.

Main Findings

Government effectiveness and policy suggestions

To assist small-scale cross-border traders, the literature has produced a plethora of anti-corruption guidelines. These range from regional legislative interventions to localised interventions such as facilitating structures and cameras for surveillance. What exactly is also notable is the absence of anti-corruption commissions in the region, and, in spite of the increasing role of police as a key player in the collection of bribes and harassment, recommendations in the small-scale international trade policy literature do not specifically address this aspect. On the contrary, as previously stated, the majority of interventions are focused on customs processes and assistance to traders and their organisations. Several of the most important anti-corruption suggestions in the literature have been highlighted below, and the evidence supporting them is examined based on a review of research. At the conclusion of every section, this study emphasise what we believe to be sound evidence-based suggestions.

Facilitating trade regulations and processes, simplifying and automating transactions, and reducing tariffs

Facilitating trade-related rules and regulations is among the most common focus of reform, and it is frequently suggested for lowering trade transaction expenses from formal processes (Nakanjako, Onyango, & Kabumbuli, 2021; Parshotam & Balongo, 2020). According to a report released by the World Bank, an elevated proportion of Customs-recorded trade can indicate challenges in the "formal" trade channel, including excessive regulatory requirements, excessive taxes (and bribes), or lengthy border-crossing times, that cause buyers and sellers to avoid official import or export statements (World Bank, 2020, p. 6). Lekiyeyio (2021) research at the Busia and Malaba borders confirmed the existence of a negative correlation among VAT and export restrictions and preference for formal customs clearance. This also observe that as borders closed or restrictions increased in relation to Covid-19, merchants perceive that the quantity of bribes extracted from them at the Busia and Taveta borders on irregular routes increased (Wiseman, 2020). According to Wiseman (2020), "an equilibrium exists among expenses and rewards extracted across formal and informal routes," and it is essential to comprehend their interdependencies. Evidence suggests that traders would benefit from greater clarity, simplification, less delay, and lower fees. Reducing costs

at formal border crossings may also reduce bribes at unofficial crossings, to the advantage of all traders.

Recommendation: Proceed to minimise formalised border processes and costs for small-scale cross-border traders and communicate this information to them in a plain manner. Improve the efficiency and friendliness of formal border regions for small-scale cross-border merchants, notably women, to encourage the utilisation of regular crossing routes.

One stop border post

From the 1990s, One Stop Border Post (OSBP) reform efforts have been extensively financed by funding from donors (Nugent, 2021a). The OSBP's duties do not alter the necessity of undergoing the various processes, rather they co-locate the various organisations in an effort to facilitate cooperation. The OSBP may take various forms around the world, however in developing countries it typically entails facilities that accommodate personnel from multiple agencies in a single location (Nugent, 2021a). Although the legislation establishing the OSBP in the developing countries community fails to explicitly identify reducing corruption as a goal, it is anticipated that the lowering of operations and the open design of the OSBP will lower the amount of corruption and speed up transactions. Since OSBPs have been in existence for some time, plenty of studies have investigated their effects, such as those on waiting times and corruption (Nugent, 2021b; Siu, 2020; Tyson, 2018). Some contend that organisations at the border posts must do more to harmonise inspection procedures, streamline the many different paperwork and procedures needed to cross, and create more locations where EAC-related information can be obtained (Kamau, Muluvi, Githuku, & Ikiara, 2012; Parshotam & Balongo, 2020). Nevertheless, efforts to modernise the processes governing the operation of such checkpoints have proven difficult (Nugent, 2021a). For instance, digital information has not supplanted older manual practises, instead it has added an additional layer of intricacy in certain instances (Nugent & Soi, 2020). Mutula (2018) discovered that these obstacles to modernization, particularly in the Revenue Authority, originate from organisational resistance to change and not an absence of institutional pressure or abilities. This opposition, such as keeping up the usage of paper despite automation, may be attributable to the fact that these new systems may make accepting bribes more difficult.

Recommendation: One-stop border posts must be better targeted to the unique, gender-specific demands of small-scale businesses cross-border merchants. Additional research might be needed to talk about with small-scale traders, particularly women, how to make these places more welcoming and efficient, as well as how to reduce costs, such as time spent and bribes they encounter in practice at those formal crossing points.

Training and information access: overcoming asymmetry

Education and increased access to information about processes via training along with more readily available information at customs and on cellphone platforms is one essential intervention proposed by several policy actors ranging from the World Bank to developing countries. Previously stated, a number of research investigating the effects of these initiatives are developing (Croke, Mora, Goldstein, Mensah, & O'Sullivan, 2021), but convincing proof does not yet exist that this may help minimise bribes and harassment, despite the fact that it may promote commerce. It should be noted that this intervention is dependent on enhancing clarity regarding processes and tariffs at the country national government's level, as well as clear communication at the local level. Officials at certain crossings are often unsure regarding laws and tariffs, which adds to a strong dependence on discretionary authority (Titeca, 2012). Another major innovation has been the establishment of Trade Information Managers at border Trade Information Desks. If traders have questions, they may speak with someone directly. It is yet unknown how effectively they operate. Traders are presently required to make their way to the official crossing of the border and be familiar with the trading desk. In general, there is a need for further, better, and more clearly stated information on border prices and processes.

Recommendation: Minimise the information asymmetry among merchants and authorities by making rates, banned products, and processes as plain as possible. Small-scale trader input might be used to assess and enhance trade information offices at formalised customs ports. Phone-based information systems, might be increasingly useful and should be investigated further as a tool for both gathering data about border encounters and corruption, as well as eliminating corruption.

Conclusion and Future Research

As a result of this inquiry, a number of outcomes and inferences have been reached. This investigation's findings have resulted in a range of interpretations. Spending in customs duties and

improving economic growth are critical to the country's success. As a result, tariffs play an important part in attaining this. Customs duties are levied to safeguard a nation's economy and to manage goods entering and departing the country. Customs taxes are frequently gathered when your items are being scrutinised and examined by border inspectors seeking an in-depth account of your imports. Based on the assessed worth of goods, customs officers are often searching for trademark concerns or fair market trade. Customs officers are also seeking to check the nation of source for your products since specific agreements on trade with specific nations might result in duty-free charges. Higher customs duties collected, on the other hand, may benefit development, particularly in developing countries. As a consequence, the present study proposes crucial research topics based on previous study recommendations, which may help in the identification of customs duty solutions.

Future suggestions are as follows:

1. Do custom duties affect income growth?
2. Does an increase in custom duties improve country level institutional quality?
3. Does an increase in custom duties improve country fiscal policy?
4. Does an increase in custom duties improve country well-being?
5. Does an increase in custom duties raise income for the local government?
6. Do customs taxes provide locally grown or manufactured items that are not subjected to import levies a market advantage?
7. Does the purpose of levying customs tax is to safeguard each nation's economy, employment, environment, and residents by controlling the flow of commodities into and out of the country, especially limited and restrictive items?

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