

Analyzing Consequences Of Contraband Smuggling On Customs Revenue Collection At Malaba Customs Post In Busia County, Kenya

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Abstract

The study aimed to assess the influence of smuggling on customs revenue at the Malaba border post in Busia County, Kenya, with specific objectives including evaluating the extent of smuggling's impact on customs revenue, analyzing how smuggling affects customs revenue collection, investigating the connection between smuggling and customs revenue collection, and considering the theoretical framework of territoriality and universality. This framework guided the examination of how smuggling affects revenue collection at the Malaba border post. Data collection utilized a mix of qualitative and quantitative methods, involving interviews with customs officials, traders, and other stakeholders, along with secondary data from relevant literature and reports. The study's findings revealed the challenges faced by customs officials dealing with contraband smuggling and offered recommendations to improve revenue collection at the Malaba customs post, potentially informing government policies to combat contraband smuggling and contributing to existing knowledge on this issue. Conducted in the Malaba area with assistance from Mount Kenya University, the study involved a population of 1471 individuals, and data underwent rigorous analysis, including inferential and descriptive statistical methods using SPSS. The use of Cronbach's alpha ensured data reliability, enhancing the overall dependability of the study's findings. In conclusion, this research comprehensively explored the impact of smuggling on customs revenue at the Malaba border post, offering valuable insights and recommendations for addressing the challenges associated with contraband smuggling and revenue collection.

Key Words: Contraband, Territoriality, Illicit trade, Smuggling, Receipt collection, Regression Analysis, Illegal migrants, Customs, Factor, Boundary

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Introduction and Background to the Study

Contraband smuggling is a significant problem in many countries, including Kenya. The smuggling of goods across borders is an illegal practice that can result in the loss of revenue for governments and negatively impact the economy. The Malaba Customs Post, located in Busia County, Kenya, is a critical point of entry for goods transported from neighboring countries such as Uganda, Rwanda, Burundi, and the Democratic Republic of Congo. Despite efforts by the Kenyan government to curb contraband smuggling, the practice remains prevalent, resulting in substantial revenue losses for the country.

Previous studies have focused on the causes and impact of contraband smuggling on the economy and society. For instance, a study by Owino and Mireji (2020) on the effects of contraband trade on the Kenyan economy found that the practice has a significant negative impact on government revenue, with an estimated loss of KShs. 100 billion annually. The study also highlighted the impact of contraband trade on local businesses, which are unable to compete with the lower-priced smuggled goods.

Another study by Njiraini et al. (2021) examined the factors contributing to contraband trade in Kenya and identified corruption, porous borders, and weak enforcement of trade regulations as key factors. According to the Kenya Revenue Authority. (2020), smuggling distorts the market which reduces revenue from legitimate businesses and causes job losses in affected industries. Smuggling also hurts public health and safety. Smuggled goods, such as counterfeit pharmaceuticals and substandard electronics, can pose a significant risk to consumers. Fighting smuggling is still a challenge for the Kenya Tax Agency (KRA) and the Kenya Bureau for Standards (KEBS) due to the leaky border crossing at Malaba (Ochunge and Odanga, 2017).

A study conducted by Ahmed et al. (2019) in Pakistan found that the government lost approximately PKR 172 billion (USD 1.1 billion) in revenue due to the smuggling of goods such as cigarettes, mobile phones, and auto parts. The study also found that the smuggling of these goods resulted in the loss of employment opportunities for the local population. Similarly, a study conducted by Bristow et al. (2019) in the United Kingdom found that the smuggling of tobacco products resulted in a loss of approximately GBP 1.8 billion (USD 2.5 billion) in revenue for the government.

The study also established that the smuggling of tobacco products increased the consumption of illegal and counterfeit products. Adeniyi & Thompson, (2019) Drug Trafficking and Unemployment are Global phenomena affecting developed and developing countries in general and equally. Addis. (2018), Lack of formal employment, formal income, and the inequality between supply and demand for formal services are the variables that fuel smuggling. Smuggling reduces government income, raises the tax burden on regular economic actors, and may eventually cause such individuals to leave the formal informal system of tax evasion.

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Anindya(2017), Between 2006 and 2014, cigarette smuggling into Ontario, Canada resulted in a loss of US\$816 million to US\$900 million in tax revenue. The province should follow Quebec and Empower law enforcement to fix the problem instead of raising taxes. Higher taxes on cigarettes are attractive to policymakers as they have the potential to increase government tax revenues. Mwai Collins, (2018), smuggling practices generally aim to avoid paying taxpayers but have far-reaching consequences, including the entry of substandard goods into the local market including placing inferior products in the local market. Smuggling is a crime that should be punished to stop tax evasion schemes and guarantee that taxes are paid.

Smuggling is primarily done to get over tariff and non-tariff barriers and to benefit the smuggler in both monetary and non-monetary ways. There are three types of smuggling activity, namely misrepresentation of value, namely rather misclassification of goods, and undervaluation of goods to a level below the legal level. Common patterns of customs fraud and smuggling include overpricing and underpricing, overpricing, and underpricing, fare code misclassification, double invoicing, mis invoicing, and a complex business approach. In the Malaysian context, there are several ways to evade indirect taxes, including making false claims, engaging in customs fraud, and smuggling.

Statement of the Problem

Contraband smuggling is a significant challenge for customs revenue collection worldwide, and it has been identified as one of the major reasons for the revenue shortfall in many developing countries. Malaba Customs Post in Busia County, Kenya, is a significant entry point for cross-border trade between Kenya and Uganda. However, the post has been facing challenges in collecting customs revenue due to the rampant smuggling of contraband goods, including illicit drugs, counterfeit goods, and undeclared items. Recent studies have shown that contraband smuggling has a significant negative impact on customs revenue collection, leading to revenue losses and affecting economic development. For instance, a study conducted by the Kenya Revenue Authority (KRA) in 2020 revealed that the authority lost Kshs 50 billion in revenue due to contraband smuggling. The study also revealed that Malaba Customs Post was one of the entry points with the highest cases of contraband smuggling, accounting for 12% of all seized contraband goods. Cross-border commerce between Kenya and Uganda is significant, notably at the Malaba border station.

This study is aimed at studying the consequences of smuggling on revenue at the Malaba border in Busia County, Kenya is to understand the impact of smuggling on the government's revenue collection efforts. By studying the consequences of smuggling on revenue at the Malaba border, researchers can identify the types of goods that are being smuggled, the methods used to smuggle them, and the extent of revenue loss caused by smuggling. This information can help policymakers develop strategies to combat smuggling and increase revenue collection at the border. Additionally, the study can help to identify the social and economic consequences of smuggling on the local communities. The study will help tax authorities find ways to help eliminate or reduce contraband as much as possible and improve the tax collection potential in the border post. Additionally, it will assist the government in formulating strategies to lessen the size of the nation's informal economy. It will also act as a platform for more studies on the same subject in the future.

Objective of the Study

The research focuses on investigating the multifaceted issue of smuggling at the Malaba border in Busia County, Kenya, with a comprehensive set of objectives. Firstly, it seeks to analyse the impact of smuggling on government revenue collection, shedding light on the financial implications of illicit activities. Secondly, the study aims to examine the economic repercussions of smuggling on local businesses and industries within Busia County, providing insights into the broader economic consequences of this phenomenon. Thirdly, the research evaluates the effectiveness of existing measures and policies designed to curb smuggling at the Malaba border, offering a critical assessment of the current regulatory framework. Lastly, the study endeavors to provide practical recommendations and strategies for improving revenue collection and reducing smuggling in the region, addressing the need for effective solutions to combat this socio-economic challenge.

Research Questions

How does smuggling impact government revenue collection at the Malaba border in Busia County, Kenya?

Literature Review

The logistically complex practice of cross-border smuggling can be seen as a key competence of international criminal groups involved in illicit trafficking. The clandestine transport of illegal goods or people across national borders is known as international smuggling. According to (Awadh, 2021), government tax authorities and other regulatory bodies will always face revenue losses whenever smuggling into the country is possible, as smugglers are constantly evolving and introducing new tactics to circumvent established rules and regulations.

According to (Cantens & Raballand, 2017), one of the key reasons for unauthorized cross-border commerce has been recognized as the ineffectiveness of border enforcement. Informal trade is perceived as occurring at the margins and as something that must be limited as much as is reasonable for two major reasons: it reduces the amount of tax income collected and, more broadly, it poses a threat to state authority. According to Addisu, (2018), the primary goal of the study was to determine the impact of illicit conduct on the Segen Area People Zone's government income. The study's findings indicate that the absence of a formal income, unemployment, and the supply and demand imbalance in formal operations were the primary driving reasons. The research also demonstrates how illicit activity lowers government revenue, puts pressure on legitimate business owners with higher taxes, and may even drive them into an unofficial income stream. Uche Uwaleke, 2018 have stated that smuggling is considered a global problem, but research has shown that it is more prevalent in poorer countries and more closed economies. It should go without saying that it is widely used in Nigeria. Rural locations and markets in big cities like Lagos, Kano, and Port Harcourt, to name a few, can both be found with contraband. It has been established that open economies and emerging markets are where it is more prevalent.

One of the key findings of the literature is that smuggling is often driven by differences in tax rates between countries. High taxes on certain goods, such as tobacco and alcohol, can create a significant price differential between neighbouring countries, providing a strong incentive for smugglers to engage in illegal trade. For example, a study by Hana Ross and Frank J. Chaloupka (2021) found that cigarette smuggling was more likely in

countries with higher taxes on tobacco products. Another important factor that contributes to cross-border smuggling is the availability of smuggling routes and infrastructure. Borders that are porous, poorly monitored, or difficult to police can facilitate the movement of smuggled goods across national borders. For example, a study by the World Bank (2022) found that inadequate infrastructure and border controls contributed to high levels of informal trade in sub-Saharan Africa.

Cross-border illicit trade of goods on taxes in West Africa is a significant issue that has received attention from many researchers in recent years. In this critical review, we will examine the empirical literature on this topic and highlight some of the most recent studies. One recent study by Oduro et al. (2021) examined the impact of tax incentives on cross-border smuggling of goods in West Africa. The study found that tax incentives have a significant effect on cross-border smuggling, with higher incentives leading to increased smuggling activities. The authors suggest that policymakers should focus on designing tax policies that discourage cross-border smuggling instead of offering tax incentives. Another recent study by Dabla-Norris et al (2021) analysed the impact of tax evasion on economic growth in West Africa. The study found that tax evasion has a negative impact on economic growth in the region, as it reduces government revenue and undermines the credibility of the tax system. The authors recommend that policymakers should focus on improving tax administration and enforcement to reduce tax evasion and increase government revenue.

A study by Odiwo and Ntibagirirwa (2021) on Rwanda found that cross-border smuggling of goods had a significant impact on the country's tax revenue collection efforts. The study identified weak institutional frameworks and poor infrastructure as the primary drivers of smuggling, with some traders using informal routes to evade taxes. Another recent study by Madavo and Smit (2020) on Zimbabwe found that cross-border smuggling of goods had a significant impact on the country's economy. The study identified high tax rates and corruption as the primary drivers of smuggling, with some traders using illegal routes to evade taxes and customs duties.

Cross-border smuggling of goods on taxes is a persistent problem in East Africa, affecting government revenue and trade facilitation. Empirical studies have examined the causes and consequences of smuggling, as well as policy interventions to address it. One of the main drivers of smuggling in East Africa is high tax rates on imported goods. For example, in Kenya, the tax rate on cigarettes is over 60%, which has led to a thriving black market for cigarettes smuggled from neighbouring countries. A study by Matsumoto and Yamagata (2021) found that the price difference between legal and illegal cigarettes was significant, with illegal cigarettes being about 40% cheaper than legal ones. They also found that the enforcement of anti-smuggling measures was weak, and penalties for smuggling were not high enough to deter smugglers. Another factor contributing to cross-border smuggling is the lack of infrastructure and resources for customs and border control.

A study by UNCTAD (2021) found that inadequate border infrastructure, including lack of scanners and inspection equipment, has made it difficult for customs officials to detect and prevent smuggling. For example, a study by Mwesigye and Mugisha (2021) found that smuggling harmed government revenue, as well as the competitiveness of domestic industries. They also found that smuggling contributed to the spread of counterfeit goods, which posed a threat to public health and safety.

The study by Alvi & Kemp (2021) examined the influence of smuggling on local businesses in Pakistan by utilizing data from the World Bank Enterprise Survey. The

researchers discovered that smuggling harms domestic businesses. as it reduces the competitiveness of domestic firms and leads to decreased profits, lower productivity, and reduced investment. The study provides important insights into the impact of smuggling on domestic businesses, particularly in developing countries like Pakistan where smuggling is a significant problem. The findings highlight the need for policy interventions to address the negative impact of smuggling on domestic businesses and promote a more competitive and inclusive business environment.

Aldashev and Verdier's (2020) article focuses on informal trade and smuggling in developing countries. The authors argue that informal trade, which is not recorded in official statistics, plays a significant role in developing countries' economies. They highlight the challenges and consequences of informal trade, including a lack of regulation, difficulty in collecting taxes, and potential negative effects on domestic producers. The authors suggest that policymakers should focus on improving access to formal markets and reducing barriers to entry for small businesses. They also advocate for strengthening law enforcement and implementing policies that reduce corruption. Aldashev and Verdier's article provides a comprehensive analysis of the complex phenomenon of informal trade in developing countries, highlighting both its challenges and potential benefits.

Fadipe-Joseph and Ogunbode (2021) conducted a study on the impact of smuggling on Nigerian small and medium enterprises (SMEs). The authors noted that smuggling is a significant issue in Nigeria, and it negatively affects the country's economy, particularly SMEs. The authors recommended that the government should implement more effective measures to combat smuggling, including improving border security, increasing penalties for smugglers, and providing support for affected SMEs. In conclusion, the study highlights the significant negative impact of smuggling on Nigerian SMEs and the country's economy. The findings suggest that there is a need for more robust government interventions to combat smuggling and support affected SMEs.

The East African region has taken several measures to combat cross-border illicit trade. These measures include harmonization of customs procedures, joint border patrols, use of technology, strengthening legal frameworks, and public education and awareness campaigns. While some of these measures have been effective, there is still a need for more concerted efforts to eliminate this vice completely.

Theoretical Framework

Traditional approaches to understanding informal cross-border trade are divided into theories of territoriality and universality. The growing prevalence of informal cross-border trade due to the globalization of the world economy has attracted attention and sparked theoretical debates in recent years. According to Ardrey's theory in *African Genesis*, man evolved in Africa rather than Asia. The development of weaponry was a critical turning point in human evolution because he is driven by intrinsic drives to acquire and defend the land. The territorial theory elaborates on these concepts while placing a specific focus on man's unique fascination with the idea of territory. It then goes on to explain how inherited evolutionary instinct contributes to phenomena like property ownership and nation-building in contemporary human civilization. While most jurisdictions have heavily preferred the territorial strategy, most theorists and researchers have found the universality approach to be much more appealing. Despite the two opposing conceptions, there is also the idea of unity, which states that a court in either nation can pursue illegal cross-border activity like the

smuggling of contraband. The broader treatment of universalism in modern times tends to include unity as a form of pure universalism. Universality and complementarity are often applied to cross-border crimes such as smuggling, bearing in mind that the theories apply to both international and domestic restrictions. Universal jurisdiction theory is classically defined as a legal principle that authorizes or prescribes specific crimes

Territoriality theory is defined in this study as the attempts by smugglers to influence, influence, or control business, interactions, or access by asserting control of a Busia County border area and attempting to enforce control to obstruct customs control department at the Malaba border from achieving the government objective of collecting tax revenues on all goods and services as purposed. According to Sack, territoriality is a geographical tactic used by people, groups, and organizations to further certain social and political goals. Chicago-born American dramatist, screenwriter, and scientific author Robert Ardrey (1908–1980) is well known for his work on the Territorial Imperative (1966 The territorial theory elaborates on these concepts while placing a specific focus on man's unique fascination with the idea of territory. It then clarifies the function that inherited evolutionary instinct, especially the so-called territorial imperative, plays in contemporary human civilization in terms of things like property ownership and nation-building, (Ardrey, 1966- Archived from the Original on 2012-03-13. Retrieved 2012-03-24)

Territoriality theory is a useful framework for understanding the behaviour of smugglers and the dynamics of smuggling operations. This theory proposes that individuals and groups seek to establish and maintain control over a particular territory, and that this control is often enforced through acts of aggression or violence. In the context of smuggling, territoriality theory can help explain why smuggling operations often involve the use of force and intimidation to establish control over a particular area or route. Smugglers may engage in violent acts to deter competitors or to assert their dominance over a particular territory. Several studies have applied territoriality theory to the study of smuggling.

M. Moore (2020), Territory and land are two basic distinctions that are frequently made. Land is the term for the area of the earth's surface that is not covered by water. Territory is a geographical and political concept. It discusses the area within which jurisdiction is exercised. The region over which a state has legal control is known as its territory. Today, this may and frequently does extend offshore into the ocean, below the earth's surface (to control resources), and above the earth's surface because most governments also assert control over their airspace. (Miller. D, 2012) Additionally separate from property is territory. Most modern territorial theorists are based on, or combine, the historical justifications of Grotius and Pufendorf, Locke and Kant

UNHR Report, 1996-2022 states that one of the most significant concepts to be incorporated into international law throughout the 20th century was the universality of human rights. It is the guiding principle of the Universal Declaration of Human Rights and a cornerstone of the entire system of human rights. This study's theory contends that regardless of where they live or who they are, all people have the same basic human rights regardless of their status or any other qualities. The interdependence, indivisibility, equality, and dignity principles—along with other fundamental human rights principles—must be understood as being strongly tied to universality theory. The universality theory used in this study contends that regardless of where one lives or who one is, one is endowed with equal human rights just by being a person.

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A. T. Truong & L. Feng (2022). The authors study the behavior of smugglers who try to evade detection by border security and show that the strategies used by these smugglers have universal features that are independent of the specific border or type of goods being smuggled. They also show how these universal features can be used to develop more effective strategies for border security. The universality theory suggests that certain fundamental principles apply universally to all human behavior and social interactions. The relevance of the universality theory to illicit trade is that it suggests that there may be certain underlying factors that drive individuals to engage in illegal trade activities, regardless of cultural or societal differences.

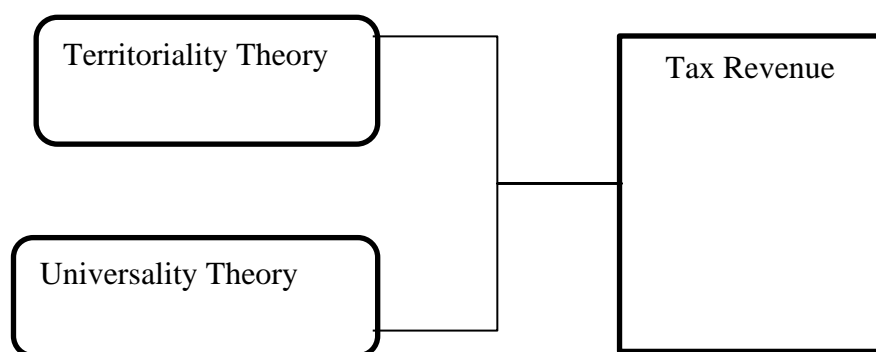


Figure 1: Theoretical Framework of the Study
Source: Researcher, 2022

2.5 Conceptual Framework

A conceptual framework in research refers to a theoretical structure that guides the investigation and analysis of a particular phenomenon. It provides a systematic and organized approach for understanding the relationships between variables and concepts within a study. In the context of analysing the consequences of contraband smuggling on customs revenue collection at Malaba Customs Post in Busia County, Kenya, a conceptual framework would help to outline the key factors, variables, and their interrelationships that are relevant to the research topic.

To construct a conceptual framework for this research, we need to consider various components, such as the key variables, their relationships, and the underlying theories or models that can be applied to explain the phenomenon.

The framework, which would aid in the interpretation of the variables while studying the impact of contraband smuggling on revenue collection at the Malaba border post, served as the direction for this study. The study assumes that smuggling of contraband is considered an independent variable, whereas revenue collection at Malaba border post in Busia is regarded as dependent variable in this Study.

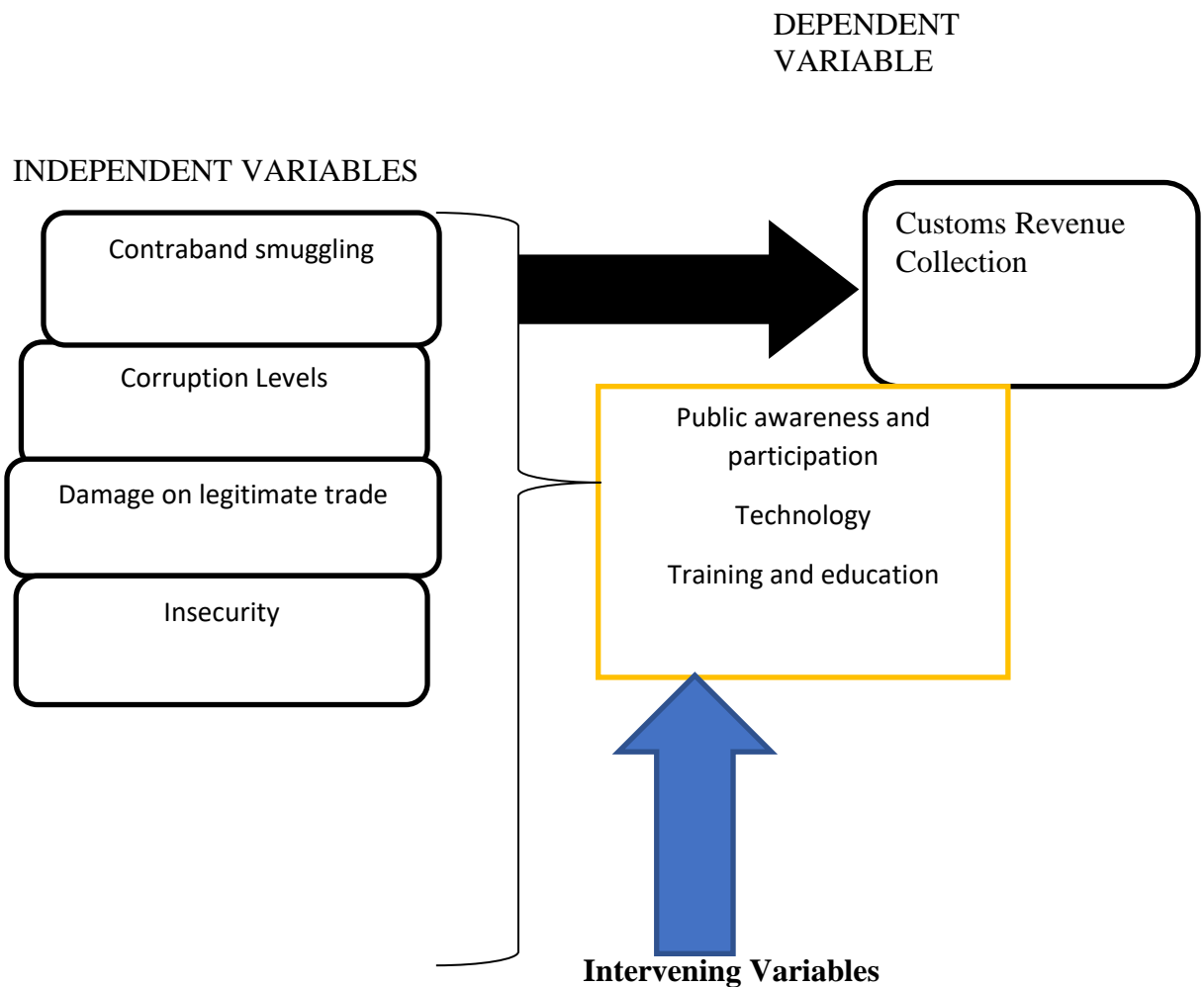


Figure 2: The Conceptual Framework
Source: Researcher 2022

Research Methodology

The researcher will employ a quantitative research approach to gather data. Data will be measured using the study method, and findings from a sample will be extrapolated to the target population. The quantitative data summarizes information that can be seen but not measured. The information will be organised in predetermined patterns and given numerical values to be quantifiable. The pursuit of knowledge's truth through study, observation, experiment, and comparison is what Kothari (2014) defines as research. He also defines research technique as a methodical approach to resolving a research problem.

Target Population

A population is a group of observables with comparable properties from which inferences can be drawn (Cooper and Schindler, 2006). It can also refer to an entire collection of people, things, events, or objects that share an observable feature (Mugenda & Mugenda, 2003). The portion of the population that the researcher studies and then draws conclusions that apply to the entire population is called the target population. Of the target population of 1,471 people, focus groups for the study will be selected from the border town of Malaba. They will consist of government officials, citizens, transporters, and merchants. The information in Table 1 below pertains to the target demographic of the Malaba border town in Busia County, which is comprised of officials from the government, citizens, business owners, and transporters.

Table 1: Target population

Category	population
Government officials	211
Residents	500
Merchants	260
Transporters	500
Total	1471

Source: Malaba border town in Busia County Population data (2023)

Sampling Procedure and sampling size

The researcher conducted the study in Malaba border town of Kenya in Busia County, which is the point of entry to and from Kenya into other East African Countries. The sampling master plan will outline the representation of the sampling frame, sampling unit, sampling size, and sample processes for the study.. The target population will be divided into stratified samples. Stratified sampling is a sampling method where the population is divided into non-overlapping groups called strata, and then a random sample is taken from each stratum. Stratified sampling can help to increase the representativeness and precision of a sample by ensuring that each stratum is proportionally represented in the final sample. (Kish, 2011). In this study, the researcher will use multiple sample techniques, including random and snowball sampling. Government employees, residents, business owners, and transporters make up the 147-sample population out of the 1471 target population. Using the sample formular below, a sample will be chosen from the target respondents (Saunders et al. 2009).

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The sampling frame, sampling unit, and sampling size will be represented in the sampling master plan.

$$s = \frac{S}{1 + S(c)2}$$

Where:

s= Sample

S = Population Size

C = Significance Level, expressed as decimal (0.05)

Table 2 below represents the target population, the subgroups, the population size, and the sample size of Malaba border town in Busia County.

Table: 2 Target population

Category	Sample Size	Population size
Government officials	211	21
Residents	500	50
Merchants	260	26
Transporters	500	50
TOTAL	1471	147

Source: Researcher, 2023.

Research Process

Data Collection Methods

The specific objectives of the study are solved using a structured questionnaire that collects data from the respondents. Questionnaire based on Cooper and Schindler (2006), is a series of organized questions with a specified topic seeking the opinion of individual responders. The study's questionnaires must include closed-ended questions. Since the instruments are simple to provide to responders, they will be employed. Utilizing questionnaires has the benefit of obtaining detailed information about respondents' backgrounds, choices, interests, and opinions. Throughout the activity, the responders will receive the surveys.

Data Collection Instruments

The survey will use both primary and secondary data collection methods. The key informant approach will be used to collect the primary data utilizing a self-administered, semi-structured questionnaire. The structured questionnaires will be utilized in the study to collect data since they include both closed-ended and open-ended questions as well as a 5-part Likert scale. Each issue will demand a response from the responders. Each answer is graded on a 5-point scale: severely disagree-1, disagree-2, indifferent-3, agree-4, and highly agree-5. On the other hand, the secondary data will be acquired utilizing the interview guide and the Malaba border Customs post's filed records. To confirm the authenticity of the secondary data, it will be compared to the source data.

Testing for Validity and Reliability /Trustworthiness

To minimize measurement error, the researcher will offer the study's validity and reliability instruments. In general, the validity tool will demonstrate the calibre of the research that will be incorporated into the study design and research techniques. In contrast to reliability research instruments, which are concerned with the instruments' ability to consistently produce consistent results, Data collection suggests that the study results will faithfully represent the phenomenon the researcher aims to assess. To verify the accuracy of the study, both the validity and reliability research tools are used.

According to (Kothari 2006) has stated that the term "validity" in research describes the property of a research instrument to assess its relevance, quality, facts, and validity. According to (Cooper & Schindler 2006), the content of test items is adjusted to measure their significance. The extent to which the data collected by each tool accurately represents the region of a given concept is called content relevance. To use their input on the presentation and relevance of questions, and thereby suggest areas of correction, the researcher solicits opinions and suggestions from research experts from Mount Kenya University and the Institute for Security Studies, the Justice, and Ethics Institute. By incorporating advice from research specialists, the investigator can enhance the precision of the data gathered for the study, thereby elevating the overall accuracy and utility of the survey tools employed in the research.

Cohen. & Morrison (2007), Cronbach's alpha coefficient, a reliability measurement tool, offers unbiased assessments of data generalization. Cronbach's alpha coefficient for the estimates of the independent variable will be 0.7041, and for the estimates of the dependent variable, it will be 0.7071. Since the estimations typically should have an alpha coefficient greater than the requisite Cronbach's alpha Coefficient of 0.70, they must be extremely dependable. The formula which the researcher will use to calculate the Alpha is shown below.

$$\text{Alpha} = \frac{\sum r^{ii}}{n-1}$$

Where, n = the number of items in the survey or in the questionnaire.

r^{ii} = the average of all the inter-item relationships.

Data Collection Methods and Procedures

To collect data for the study, a questionnaire will be sent to respondents using the drop-and-collect later distribution method. The researcher or a designated representative will meet the respondents, introduce themselves, and explain the nature and aim of the study before entrusting them with the questionnaires to be completed and collected two weeks later. The researcher will obtain authorization from the appropriate offices to conduct the experiment before distributing the research tools. The researcher is required to furnish a questionnaire along with an introductory letter that elucidates the study's objectives and guarantees respondents that their responses will remain confidential. Subsequently, to enhance the survey's effectiveness, respondents will be encouraged to actively engage and furnish the requested information.

Data Analysis and Procedures

There are quantifiable data in the research overview. Through a series of steps including data modification to eliminate errors, repetition, response-based categorization, homogeneity, and finally data collection to support related factors, the researcher analyses the data to draw

conclusions. The data is validated for analysis and then coded according to the research topic. To determine the overall aggregates, the enriched data is evaluated using descriptive and inferential statistical frequencies and percentages. To establish the value of each study independent variable and to assess the significance of the regression model, quantitative research will be carried out. To actualize this, the surveyor shall rely on the Statistical Package for Social Scientists-20, (SPSS) to obtain means, median and modes. The data will be presented in tables in frequency form.

Regression Model shall be as suggested below.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Where:

Y = Tax Revenue

β_0 = Constant

β_1 = Regression Coefficient

X_1 = price restrictions

X_2 = High Corruption levels

X_3 = Cross-border Immigrants

X_4 = Cross-border Trade

e = Error term

The information which will accrue from the research shall be treated with privacy and confidentiality and there will be no inducements to respondents for information, the research will be conducted only on those who will be willing to volunteer information.

Presentation and Results

The study results and findings are presented in this chapter. demographic data highlights the descriptive characteristics of the respondents which are presented first, followed by descriptive statistics for consequences of contraband smuggling and policy measures in place with their recommendations. moreover, inferential statistics highlighting correlation is presented. statistical package for social sciences (SPSS) version 20.0 program was also used to analyse.

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Table 4.2 Target group

Category	Population size
Government officials	21
Residents	50
Merchants	26
Transporters	50
TOTAL	147

Source: Researcher, 2023.

Table 4.2.1 demographic data

80 of the respondents were male and 67 were female. The ages were ranging from 20 -30, 30 - 40, 40 -50, 50 - 55, 55 and above.

Age	male	Female
20-30	20	15
30-40	20	20
40-50	20	15
50-55	15	10
55 and above	5	7

Source: (Field Data, 2023)

Response Rate

All 147 questionnaires distributed were filled out, resulting in a 100% response rate from the sample size. The high response rate can be attributed to the collaboration between the researcher and customs officers and other stakeholders. The obtained figure was considered sufficient to achieve the study's objectives.

Reliability Analysis

A reliability assessment was performed using Cronbach's Alpha to assess the validity of the study instrument. To establish both reliability and validity, the study required a Cronbach's Alpha exceeding 0.6. The table shows that the Cronbach's Alpha value for this study was 0.840.

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Table 4.4.1: Reliability Analysis

Variables	Alpha Value
Corruption level	0.837
Damage on legitimate trade	0.841
Increased insecurity and crime rate	0.840
AVERAGE VALUE	0.840

Source: Field Data, 2023

4.5 Data on Custom Revenue Performances

This section aimed to assess the perception of the customs department's pivotal role in implementing anti-smuggling strategies that contribute to the improvement of customs revenue performance. To examine this fact, 147 respondents were given questionnaires to fill who were in the following categories Government officials, Residents, Merchants, and Transporters. The results obtained as follows. Initially, when asked about the adverse effects of contraband smuggling on customer revenue collection, the responses were as follows: 68% expressed a strong agreement, 22% expressed agreement, 3% remained neutral, 2% strongly disagreed, and 5% disagreed with the questionnaire. Regarding the impact of contraband smuggling on the increase in corruption related to domestic product duties, 3% remained neutral, while 30% agreed, and a significant 54% strongly agreed. When it came to the harm inflicted on legitimate trade, 7% expressed agreement, and a substantial 35% strongly agreed. On increased crime rate and 35% agreed and 56 % strongly agreed.

Table 4.5.1: Custom Revenue Performance

	Strongly agree	Agree	Neutral	Disagree
Negative consequences of smuggling	68	22	3	7
High levels of corruption	54	30	3	13
Damage on legitimate trade	35	7	30	27
Increased crime rate and insecurity	56	35	0	9
Price Restrictions	57	33	3	7
Cross-border Immigrants	35	38	7	20
Cross-border Trade	40	30	10	20

Source: Field Data, 2023

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Table 5.4.2
Custom Revenue
Performances

	Mean (X)	Standard Deviation
High levels of corruption	1.97	0.523
Damage to legitimate trade	1.85	0.502
Increased crime rate and insecurity	1.63	0.675
Compliance level of current measures and policies	1.87	0.56
Price Restrictions	1.85	0.502
Cross-border Immigrants	1.63	0.675
Cross-border Trade	1.87	0.56

4.6: Corruption levels

The study analyses available data on corruption levels resulting from contraband smuggling. There were 57% (84) who agreed on high corruption levels because of contraband smuggling. 43% (63) disagreed.

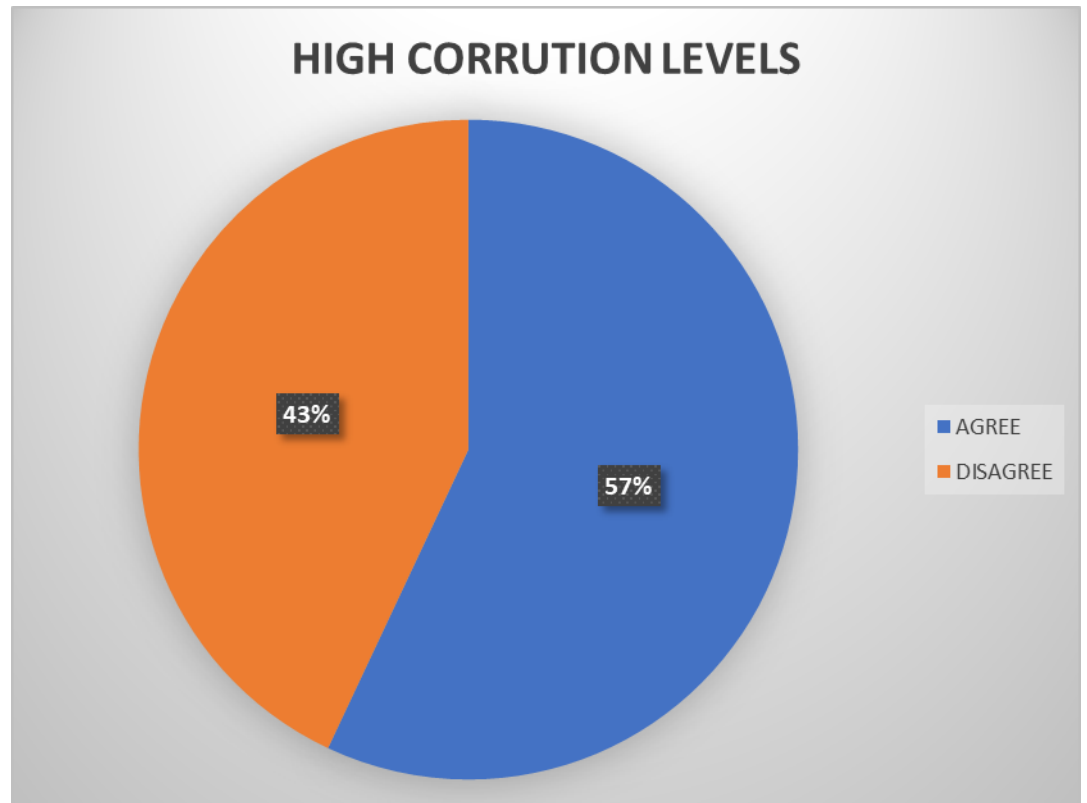


Figure 4.6: Corruption levels

Source: (Field Data, 2023)

4.7 Crime Rates and Insecurity

The study revealed that sixty two percent (62%) of respondents agreed that insecurity and high crime rates resulting from contraband smuggling has negative impact on customer revenue collection.

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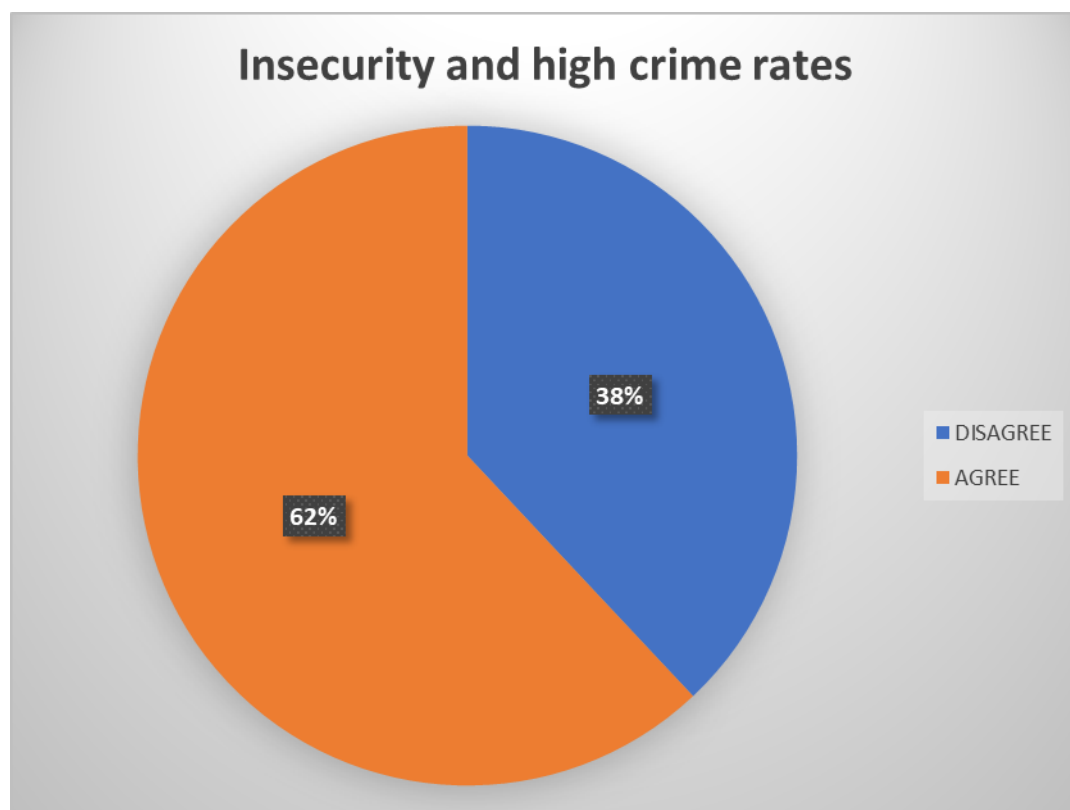


Figure: 4.7 crime rates and insecurity
Source: (Field Data, 2023)

Price restrictions, cross border trade, cross border immigration

Seventy five percent (75%) of the respondents agreed that price restrictions, cross border trade, cross border immigration resulting from contraband smuggling has negative impact on customer revenue collection.

4.10 Policy measures such as Risk Profiling seizure and patrolling strategy and Custom Revenue Performances

This study aimed to investigate the impact of contraband smuggling on customer revenue collection. Table 4.4 presents a descriptive summary of the effects on legitimate goods and customs revenue performance.

When respondents were questioned about the establishment of risk profiling to reduce smuggling, the results were as follows: 2% strongly disagreed, 1% disagreed, 11% were neutral, 39% agreed, and 50% strongly agreed.

Respondents were also asked to express their beliefs regarding the adoption of risk profiling in relation to domestic prices, and the responses were as follows: 1% strongly disagreed, 2% disagreed, 11% were neutral, 37% agreed, and 45% strongly agreed.

When respondents were queried about the organization's use of risk profiling in providing a lasting solution to smuggling, the responses were: 3% disagreed, 6% were neutral, 53% agreed, and 36% strongly agreed.

In a separate inquiry about whether risk profiling has been implemented in accordance with anti-smuggling screening and monitoring procedures, the responses were as follows: 1% strongly disagreed, 3% disagreed, 12% were neutral, 39% agreed, and 42% strongly agreed.

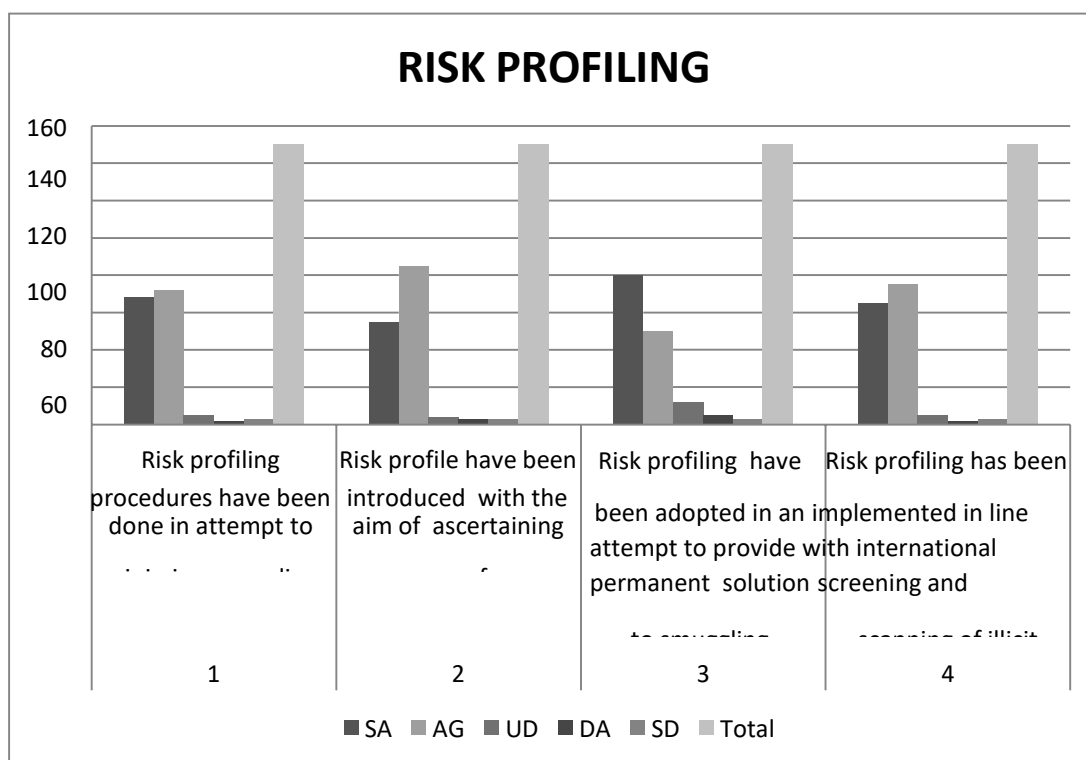


Figure 4.10: Responses on Risk Profiling

Source: (Field Data, 2023)

Seizure Strategy and Customs Revenue Performances

This study aimed to assess the impact of seizure strategies on customs revenue performance. Table 4.4 presents a descriptive summary of penalty strategy and customs revenue collection. When the study's respondents were questioned about the importance of seizure as a strategy to deter trade malpractice, 2% disagreed, 4% remained neutral, 36% agreed, and 58% strongly agreed.

Respondents were also asked to express their views on whether seizure strategies have contributed to stimulating economic development. The responses were as follows: 2% strongly disagreed, 3% were neutral, 46% agreed, and 48% strongly agreed.

Regarding the influence of seizure adoption on customs compliance, 3% were neutral, while 45% strongly agreed, and 52% strongly agreed. Furthermore, respondents were inquired about whether seizure strategies had been adopted and implemented in accordance with anti-smuggling protocols. The respondents indicated were 1% disagreed, 4% were neutral, 38% agreed and 49% strongly agreed.

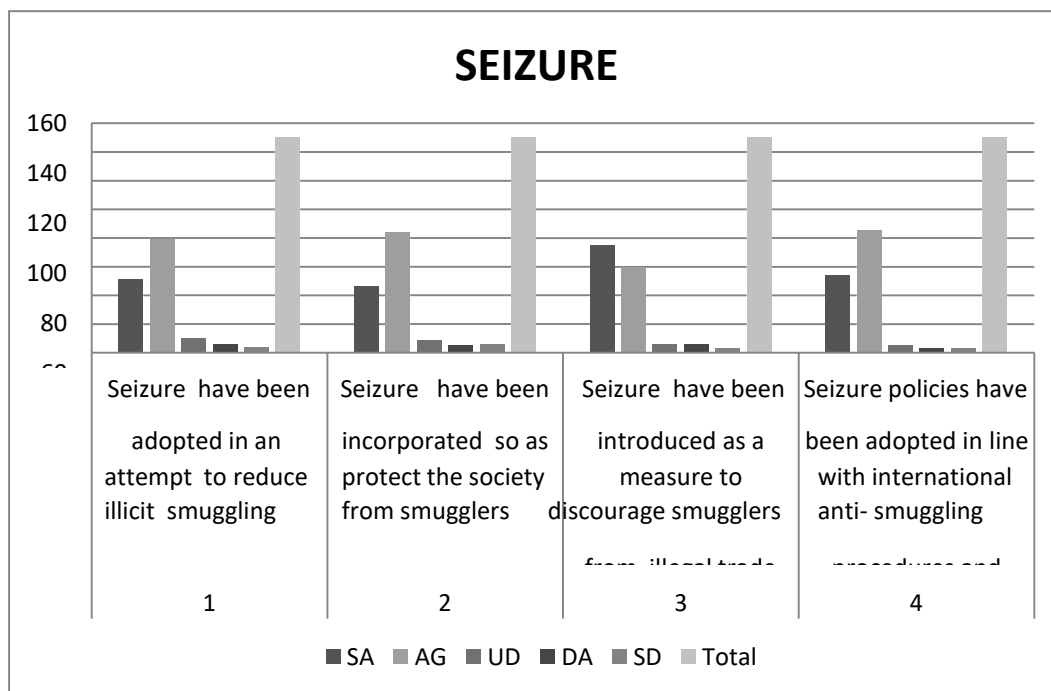


Figure 4.10.2 Seizure strategies

Source: (Field Data, 2023)

Patrolling Strategy and Custom Revenue Performances

This survey aimed to gather respondents' opinions regarding the effectiveness of the border patrolling strategy employed by the customs service to determine its impact on the organization. The summary of the findings related to the descriptive analysis of border patrolling strategies is presented in Table 4.4.

When respondents were asked to express their views on whether the border patrolling strategy contributed to a reduction in smuggling, the results were as follows: 1% strongly disagreed, 3% disagreed, 5% were neutral, 37% agreed, and 54% strongly agreed.

Regarding whether the border patrolling strategy offers a lasting solution to the issue of smuggling, the responses were as follows: 1% strongly disagreed, 3% disagreed, 11% were neutral, 39% agreed, and 57% strongly agreed.

Respondents were also asked to indicate whether border patrolling has proven to be effective in controlling illegal trade at the border post. The results were as follows: 2% strongly disagreed, 4% disagreed, 9% were neutral, 31% agreed, and 45% strongly agreed.

When respondents were asked to express their opinions on whether border patrolling is perceived to prevent revenue evasion, the results were as follows: 2% strongly disagreed, 4% disagreed, 4% were neutral, 32% agreed, and 49% strongly agreed.

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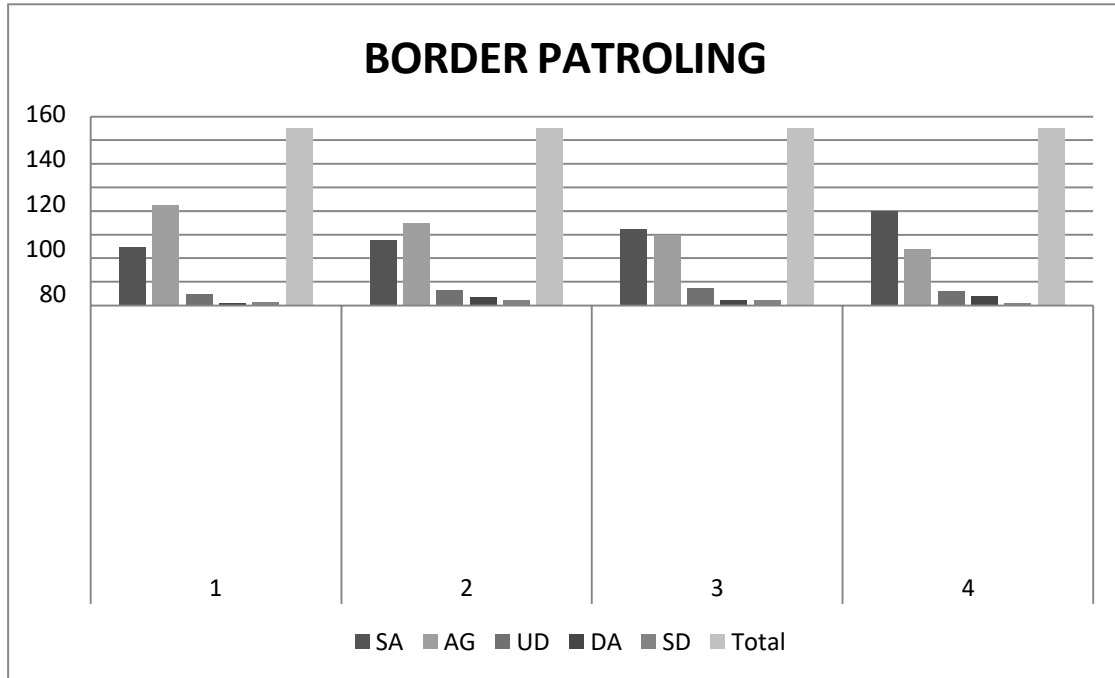


Figure 4.10.3: Response on Patrolling
Source: (Field Data, 2023)

Discussion of Findings

This chapter has presented the study's results and findings. The primary discoveries of the study encompass the following key aspects:

1. A statistically significant relationship exists between corruption levels and the damage caused to legitimate trade.
2. There is a notable connection between an increase in insecurity and the crime rate and the performance of customs revenue.
3. The impact of policy measures on customs revenue performance is evident.
4. Statistically significant relationships are found between corruption levels and customs revenue performance, as well as between damage to legitimate trade and customs revenue performance, and between an increase in insecurity and customs revenue performance.

These findings collectively contribute to a comprehensive understanding of the strategies needed to address contraband smuggling and their significance in customs revenue performance. Policy measures play a crucial role in the overall tax performance and growth of local industries. The consequences commonly associated with contraband smuggling include elevated corruption levels, harm to legitimate goods, and an uptick in criminal activities and insecurity. Policy measures currently in place, such as risk profiling, seizure, and patrolling, serve as vital tools in preventing the illicit entry of goods. The results of this study indicate that these three strategies are essential for ensuring effective monitoring and surveillance at the border, thus preventing illicit goods from entering the Kenyan market. These strategies have become indispensable tools used by customs officers to promote fair trade practices, encouraging traders to conduct clean business while upholding integrity and ethical standards.

Summary of Findings

The purpose of the study was to examine the effect of anti -smuggling strategies on custom revenue performances on Malaba border post in Kenya. The study was guided by the following research questions: How does smuggling impact government revenue collection at the Malaba border in Busia County, Kenya? What are the economic consequences of smuggling on local businesses and industries in Busia County, Kenya? How effective are current measures and policies aimed at curbing smuggling at the Malaba border in Busia County, Kenya? What strategies and recommendations can be suggested for improving revenue collection and reducing smuggling at the Malaba border in Busia County, Kenya?

The study adopted a descriptive research design. The population of the study was 1471 individuals. This study employed a stratified sampling technique to select 147 respondents for data collection. Primary data was gathered using structured closed-ended questionnaires and interviews. Additionally, secondary data was sourced from textbooks, journals, magazines, and the internet. During data analysis, tables and graphs were utilized. The results regarding the impact of corruption on customs revenue performance indicated a statistically significant correlation between high levels of corruption and customs revenue performance. Most of the respondents believed that the proper implementation of existing measures by the government

could reduce smuggling and foster industrial growth, thereby enhancing the competitiveness of domestic industries.

The findings concerning the influence of seizure strategies on customs revenue performance also revealed a statistically significant relationship. Many respondents asserted that stringent government measures increase compliance levels, crucial in preventing tax revenue loss and subsequently boosting revenue collection. To achieve this, border and surveillance personnel must maintain vigilance at the border to prevent and control the illicit movement of goods, ultimately safeguarding domestic industries and improving revenue performance.

Similarly, the findings regarding the impact of border patrolling strategies and risk profiling on customs revenue performance showed a statistically significant relationship. Many of the respondents underscored the importance of regular patrolling in preventing the entry of illicit goods, which could otherwise harm local industries. Furthermore, most respondents believed that an effective border patrolling strategy enhances customs revenue performance and reduces goods smuggling. Additionally, over half of the respondents indicated that organizations benefit from border patrolling mechanisms as they enable taxation of goods entering the country, thus improving tax collection.

High Levels of Corruption

The study identified high tax rates and corruption as the primary drivers of smuggling, with some traders paying bribes to evade taxes at border points. Bribery, which is sometimes characterized as the abuse of public power for personal benefit as defined by the constitution, is less frequent than tax evasion. Both the likelihood of tax evasion by taxpayers and the effectiveness of the tax system in this regard depend on the High Corruption Levels potential for corrupting tax officers. This stage focuses on some general corruption themes and investigates how tax evasion and corruption interact with one another. The study found that tax incentives have a significant effect on cross-border smuggling, with higher incentives leading to increased smuggling activities.

Damage on legitimate trade.

Most of the trade within the boarder have been damaged because of contraband smuggling of both legal and illegal goods. Most of the smuggled goods evade tax hence being sold at a cheaper price than the legitimate goods. Due to the competition most of the legitimate trade close due to the loses they incur creating a room for market of contraband smuggled items.

Increased crime rates and insecurity

They also found that the enforcement of anti-smuggling measures was weak, and penalties for smuggling were not high enough to deter smugglers. Another factor contributing to cross-border smuggling is the lack of infrastructure and resources for customs and border control. A study by UNCTAD (2021) found that inadequate border infrastructure, including a lack of scanners and inspection equipment, has made it difficult for customs officials to detect and prevent smuggling. Moreover, the lack of human resources, including trained personnel and capacity-building programs, has made it difficult for customs officials to enforce regulations effectively.

Risk profiling Strategy Affects Custom Revenue performances.

This study's findings emphasize that risk profiling is a vital element within an organization's anti-smuggling strategy, leading to improved performance in customs revenue collection. Additionally, risk profiling fosters legitimate trade, facilitating the growth and prosperity of domestic industries. The research has illustrated those investments in risk management mechanisms within the country result in heightened revenue collection performance. Consequently, a robust risk management framework is indispensable for overall revenue collection, underscoring the substantial connection between risk profiling and customs revenue collection.

Seizure Strategy Affects Custom Revenue Performance.

This study's findings indicate that the act of seizing illicit cross-border goods is vital for a nation aiming to improve its revenue performance. To achieve this, a comprehensive approach, including strategic planning, policy development, and effective monitoring, is necessary. When a country employs these seizure strategies, they contribute to improved revenue performance. Consequently, the customs service's utilization of seizure mechanisms not only enhances revenue performance but also ensures the prospect of legitimate future trade. Upon the confiscation of goods and the prosecution of wrongdoers, such practices will be minimized and discouraged, thus promoting legitimate trade. Additionally, this study establishes a statistically significant relationship between seizure strategies and customs revenue performance.

Patrolling Strategy Affects Custom Revenue Performance.

This study's findings indicate that effective border patrolling significantly influences customs revenue performance. To demonstrate this effect, customs officers should proactively engage in continuous and thorough border surveillance to identify and address revenue leakage points exploited by smugglers for cross-border goods transit. Essentially, border patrolling has proven to be a key factor in reducing smuggling. As a result, the regular provision of feedback and consistent management of patrols is vital for preventing and controlling illicit trade movements across border checkpoints. This, in turn, will further facilitate and promote legitimate cross-border trade. Therefore, the study affirms that there is a statistically significant relationship between border patrolling and customs revenue performance.

Conclusion

This study reveals a strong correlation between contraband smuggling and customs revenue performance. The findings of this research align with existing literature, indicating that contraband smuggling significantly impacts the achievement of business objectives and the performance of customs revenue collection.

Furthermore, the study emphasizes the need to bolster policy measures in accordance with established procedures, adapting to the evolving landscape of international trade. This perspective is in harmony with Hill's (2010) assertion that anti-smuggling strategies represent a deliberate and conscientious approach taken by organizations to safeguard local industries and the broader economy.

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Additionally, Dan (2015) suggested that anti-smuggling strategies provide organizations with capabilities that are challenging for competitors to emulate. These strategies, more than any other assets, offer a promising long-term solution to smuggling.

In conclusion, the study underscores the continued importance of anti-smuggling strategies, including the utilization of seizures, border patrolling, and risk profiling, as essential tools for customs services in combating smuggling at the border. These measures enhance revenue performance and shield local industries from the negative impacts of substandard and inexpensive goods. Moreover, the effective application of anti-smuggling strategies has yielded positive effects on overall revenue performance and the growth of domestic industries in Kenya. The study further concludes that these strategies can play a role in reducing corruption, crime, and insecurity rates. Additionally, it suggests that the economy has experienced sustained growth due to the implementation of contraband smuggling countermeasures, which has allowed many businesses to gradually recover after the full adoption of these anti-smuggling solutions. This has enabled local industries to thrive and contribute positively to economic growth.

Recommendations

The relevant authorities should consistently enhance policy measures to address contraband smuggling. This should involve periodic policy reviews to adapt to evolving dynamics in the changing landscape.

Continuous border surveillance and monitoring are essential to deter smugglers. When offenders are apprehended, they should be prosecuted in accordance with anti-smuggling laws. Residents and traders should receive ongoing capacity-building initiatives to equip them with the necessary skills and technical knowledge required to counter smuggling tactics. This can be achieved through regular training sessions and seminars.

Additionally, traders engaged in cross-border business should receive continual education about the significance of complying with customs duties when transporting goods across the border.

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