An Investigation into the Effectiveness of Customs Strategies in Mitigating Smuggling of Goods in Zambia

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ABSTRACT

This dissertation assesses customs strategies' effectiveness in curbing goods smuggling in Zambia. Despite efforts by the Zambia Revenue Authority (ZRA), which is a statutory body mandated to among other functions, collect revenue on behalf of the Zambian Government and tackle smuggling, the problem of smuggling remains pervasive, necessitating a comprehensive strategy review. Using a Mixed Method approach, the study combined qualitative and quantitative methods. Primary data was collected via semi-structured questionnaires, supplemented by desk research for secondary data. The study targeted individuals from the Zambia Revenue Authority (ZRA). The study aimed to conjure 100+ responses and key personnel interviews, using purposive sampling. Analysis employed a descriptive and interpretive design to identify themes, patterns, and relationships. Objectives included investigating the effectiveness of the existing customs strategies in mitigating smuggling of goods in Zambia, evaluating taxes' influence on smuggling, establishing the correlation between willingness to pay taxes and smuggling, and the effectiveness of policy, legal, and institutional frameworks against smuggling. Findings show that the existing customs strategies, while generally effective, needs enhancement. Furthermore, findings revealed a significant positive relationship between taxes and smuggling prevalence. However, the willingness to pay taxes and smuggling relationship is complex, suggesting other influencing factors. Evaluation of policy, legal, and institutional frameworks reveals challenges like corruption, resource inadequacy, and inter-agency coordination limitations, hindering effectiveness. Regarding law effectiveness in combating smuggling, perspectives vary. While some viewed the law as effective, others cited corruption, inadequate penalties, and resource constraints affecting implementation. The study recommended Continuous Monitoring and Adaptation. Given the dynamic nature of smuggling and its relationship with taxation, policymakers should continuously monitor and adapt strategies. Regular assessments of the effectiveness of customs strategies, tax policies, and awareness campaigns to encourage compliance in term of paying taxes are crucial to ensuring that interventions remain relevant and impactful in the evolving landscape of Smuggling activities. Furthermore, the study recommended implementing legal reforms that effectively target existing gaps, establish sanctions commensurate with the gravity of offences, and account for the evolving methods employed in smuggling activities.

Keywords: smuggling, taxes, willingness to pay

I. INTRODUCTION

Smuggling is not new; it has existed for countless generations in different forms. According to (Flynn, 2007), smuggling can be defined as the secret movement of goods across national borders to avoid customs duties, import or export restrictions. The main motivation for smuggling is profits exploitation. It usually occurs when the custom duties are high enough to enable a smuggler make a profit on smuggled goods or when there is a high demand for prohibited goods. Smuggling flourishes wherever there are high-revenue duties (e.g., on tea, spirits, and silks in 18th-century England, coffee in many European countries, and tobacco almost everywhere) or prohibitions on importation (narcotics) or on exportation of highly regulated goods (arms and currency) (Ospina, 2003). In 1985 during Zambia's first republic, the then Republican president Dr. Kenneth David Kaunda invoked the Preservation of Public Security regulations in arresting accused drug smugglers Sikota Wina, Princess Nakatindi Wina and Vernon Johnson Mwaanga. This was the first recorded case of smuggling in Zambia in what was famously known as the pills-for-cars, pills-for-cash fraud. The Zambia Revenue Authority has initiated mobile compliance enforcement activities focused on curbing smuggling through risk based, random patrols and enforcement operations driven by intelligence. Despite such initiatives, the problem of Goods smuggling remains widespread.

There is thus a long call to assessing the effectiveness of the existing customs strategies in mitigating smuggling of goods in Zambia.

Below is the monetary value of smuggling cases per year as per ZRA annual reports. These statistics are an indication that goods smuggling is still a big challenge in Zambia with the potential to adversely affect domestic revenue collection. The perceived reduction in 2021 was because of challenges posed by the COVID-19 pandemic that reduced mobile compliance enforcement activities through the Enforcement Unit (Zambia Revenue Authority , 2021).

MONETARY VALUE OF SMUGGLING CASES AS PER ZRA ANNUAL REPORTS

Period (Year)	Monetary Value
2018	20,86,700.00
2019	1,00,40,00,000.00
2020	1,00,60,00,000.00
2021	14,00,00,000.00
2022	2,00,10,00,000.00
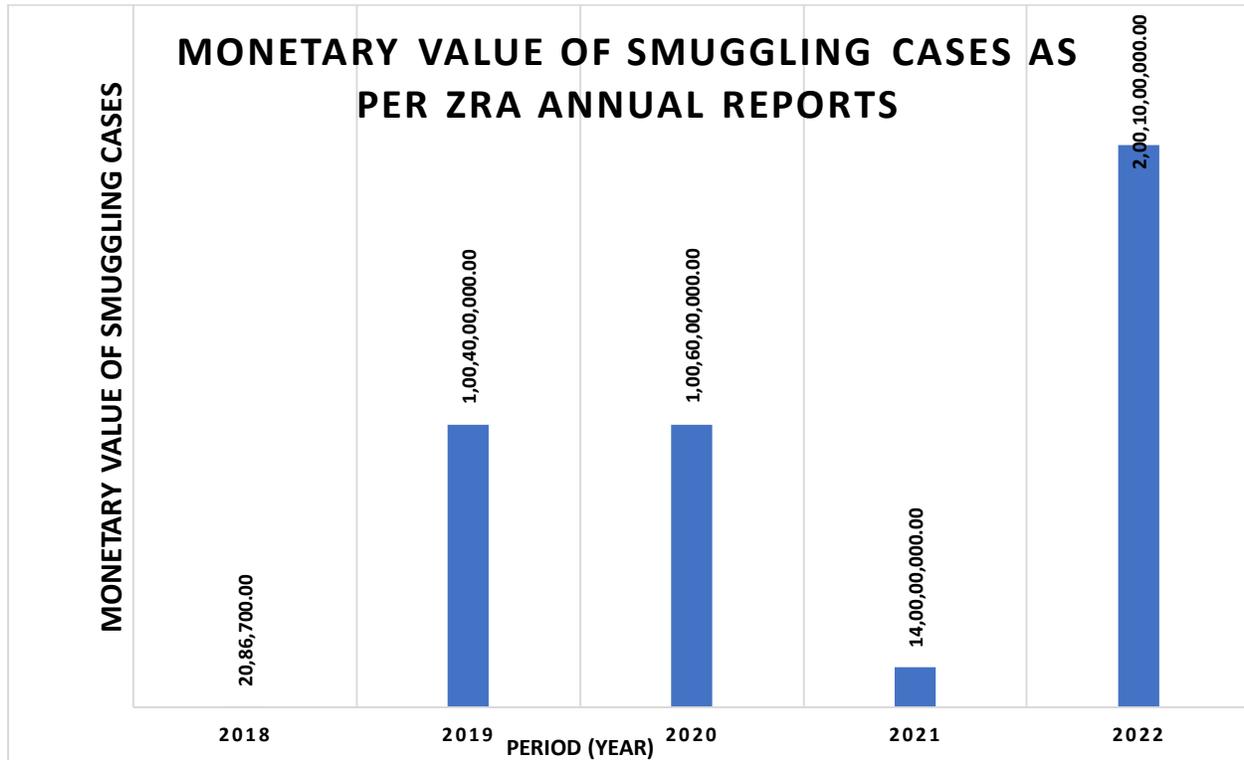
Figure 1.0

II.   LITERATURE REVIEW

2.1. Global Context

Varavayi & Shirkesh (2014) conducted research to determine potential tactics the Iranian government could employ to thwart oil smuggling near the Ghasreshirin border. Afghanistan, Gharbi, Pakistan, and Kurdistan were among the countries participating. The research population included judges, customs officers from several countries, specialists in the prevention of smuggling, and members of the border city staff. 100 randomly chosen members of the target population were given questionnaires by the researchers as part of a survey aimed at identifying possible approaches for curbing gasoline smuggling close to the border town of Ghasreshirin. In addition to using a questionnaire, data collection methods included taking notes, which aided in the capture of extra contextual and human variables that were relevant to the inquiry. The researchers discovered that the Iranian government's basic administrative frameworks built at the border had minimal effect in preventing petroleum smuggling. They found that the structures' inability to prevent the smuggling of gasoline across the border town was partly due to human factors. The researchers concluded that human factors, such as negligence and corruption, significantly contributed to the declining fuel smuggling incidences. The researchers also concluded that state agencies—state trustees in particular—would be in a better position to stop the smuggling of gasoline.

2.2 Regional Context

In order to determine how well governmental mechanism work to prevent the trafficking of illegal tobacco across the borders of South Africa and Zimbabwe, the Global Initiative Against Transnational Crime conducted a study in 2018 (Alexander, 2018). Using a case study methodology, the researcher concentrated on organized criminal networks that actively engage in the smuggling trade. Participants in the black market, tobacco smugglers, lawyers, law enforcement officers, tobacco business employees, and regulatory body representatives were among the intended audience. The researchers collected their

data with the assistance of 16 structured interviews that were done in Beitbridge, Zimbabwe, and Johannesburg, South Africa. The study also focused on the participants in the smuggling industry, such as organized cartels with political connections and small-time smugglers. The investigation uncovered cases of cover-ups and stonewalling by the groups in charge of regulating smuggling, which had impeded the work of state institutions including the police, customs, and CIA. The investigation found that state agencies were unable to manage the vice due to a lack of infrastructure and resources, which resulted in a lack of surveillance to stop cross-border smuggling. The study also found that the agencies frequently encountered communication gaps between informants and enforcement agencies, rendering most deterrent tactics ineffective, despite border control strategies like the use of sniffer dogs and scanners, among other handheld devices. It was found that the primary barrier to the effective management of tobacco smuggling was human qualities in particular. Additionally, the study found that because of political turmoil and corruption within the government-established enforcement agencies, scanners and intelligence gathering were ineffective in discouraging smuggling.

2.3 Zambian Context

In a study entitled "Custom and excise: a critical analysis of the law in relation to goods smuggling in Zambia", Musendeka Ntanda investigated the legal provisions on custom and excise particularly when it comes to discouraging goods smuggling in Zambia. The investigation regards how these provisions help in maximizing revenue collection by discouraging goods smuggling. The study identified the legal problems surrounding goods smuggling where it was observed that certain provisions in the law prove to open doors for goods smuggling. The research further observed that the framing of the Immigration and Deportation Act No 18 of 2010 raised concern especially on foreign informal traders as the Act seems to exhibit hostility towards these traders when it comes to trade permits. The Trade Licensing Act Cap 393 of the laws of Zambia too does not provide for hawkers' license for informal traders. Without such a license, a trader cannot legally import goods in Zambia and the other option would be to smuggle the goods. The study aimed at establishing the effectiveness of the legal framework and institutional framework in addressing goods smuggling in Zambia. According to the research's findings, the problem of goods smuggling arises because the law's requirements were not framed in a way that would effectively protect revenue. Nonetheless, it was observed that the laws controlling excise and customs did not, to a certain extent, benefit international trade, and border documentation is inherently complicated (Ntanda., 2020).

2.4 Knowledge Gap

While these studies provide valuable insights into smuggling in Zambia, they also highlight the need for further research to fill existing knowledge and contextual gaps. There is a lack of comprehensive studies that systematically analyse smuggling patterns, enforcement strategies, and the socio-economic impact of smuggling in Zambia. Therefore, future research should aim to address these gaps by conducting empirical studies that provide a deeper understanding of smuggling dynamics within the Zambian context. Such research is essential for developing evidence-based policies and strategies to effectively combat smuggling and promote economic growth and development in Zambia.

III.   THEORETICAL AND CONCEPTUAL FRAMEWORK

Theoretical review explores the relevant theories and explains the relationship between the independent variables and Dependent Variables.

3.1 Situational Crime Prevention Theory

Among the most important contributors to this theory is Ronald Clarke. In 1983, he thoroughly defined the core of the theory and focused entirely his new approach on the event of the crime – the immediate physical and social settings, as well as wider societal arrangements –, instead of the perpetrator. Clarke summarizes it as the science and art of decreasing the amount of opportunities for crime using "measures directed at highly specific forms of crime that involve the management, design, or manipulation of the immediate environment in as systematic and permanent way" (Clarke, 1983) .According to the situational crime prevention theory, fewer opportunities for crime result in lower crime rates (Crawford& Evans, 2016). In 1997, Clarke combined the rational theory and routine activity theory to create the theory. According to Welsh, Braga, and Bruinsma (2013), this theory differs from other theories of crime prevention since it emphasizes the environment in which the criminal act is committed and the criminal is arrested. It makes the claim that opportunities for crime are a significant factor in its cause. In other words, the environment and its circumstances have a significant impact on offenders. So, the primary crime prevention strategy outlined by this theory is lowering the chances of criminals committing an offence. By altering the physical environment, processes, or products, it is possible to decrease the likelihood of crime by influencing the views of offenders as higher risk, more work, and lower rewards (Tonry, 2011).

Situational crime prevention theory according to Siegel & Welsh (2014), offers a framework for crime prevention through examination of the criminal's decision-making during the course of committing crime. A reduction in situational circumstances may also result in a decrease in criminal activity, according to the hypothesis, which focuses on situational elements that encourage crime. The four main components of this theory, according to Clarke, are decreasing reward, raising perceived effort, raising danger, and eliminating justifications. In other words, the idea contends that crime can be decreased by making it harder to commit a crime, making it riskier to do so, decreasing the advantages of committing a crime, and removing whatever justifications an offender may have for doing so. As this theory developed, it became clear that situational considerations might not be sufficient to minimize crime, and more parts of the surrounding environment have been studied as a result (Welsh & Farrington, 2014). Environment concerns and behavior have received increased attention in psychological studies that have been undertaken.

Smugglers and other criminals are seen by organizations that uphold situational crime prevention theory as being driven to engage in illicit activity by opportunities they have access to or by the social and economic circumstances of their surroundings. They consider, for instance, that smugglers are logical individuals who would only commit a crime if the rewards outweighed the risks. Hence, organizations and people are advised by situational crime prevention theorists to make the costs of criminal behavior greater than the advantages (Wortley &Townsley,2016). The idea is crucial to the study's topic since it tends to explain the theoretical significance of eliminating opportunities and making certain behaviors more expensive than they may appear to be. This indicates that the Zambia Revenue Authority may be able to regulate smuggling through cooperative enforcement under the one stop border post structure. This would let goods traffickers realize how difficult and dangerous it is to import or export products illegally. This is due to the likelihood that the products will be seized by cooperating customs authorities. So, decreasing the possibilities would cause criminals to go to other areas where the advantages of committing a crime outweigh the risks. This calls for strengthening the laws so that it becomes riskier to engage in smuggling. The existing strategies like border patrols needs to be enhanced to offer less opportunities to smugglers. There is also need to come up with good tax policies which offers affordable rate so that people are encouraged to be compliant when it comes to paying taxes. Awareness around the subject of tax should also be enhanced so that people willingly pay taxes without being coerced to do so.

Drawing on the lessons learnt from reviewing the empirical studies, the conceptual framework below was developed.

3.2 Conceptual Framework

Independent Variables

- Legal Framework
- Taxes
- Willingness to Pay
- Existing Custom Strategies (e.g. Border Patrols)

Dependent Variable

- Cases of Smuggling
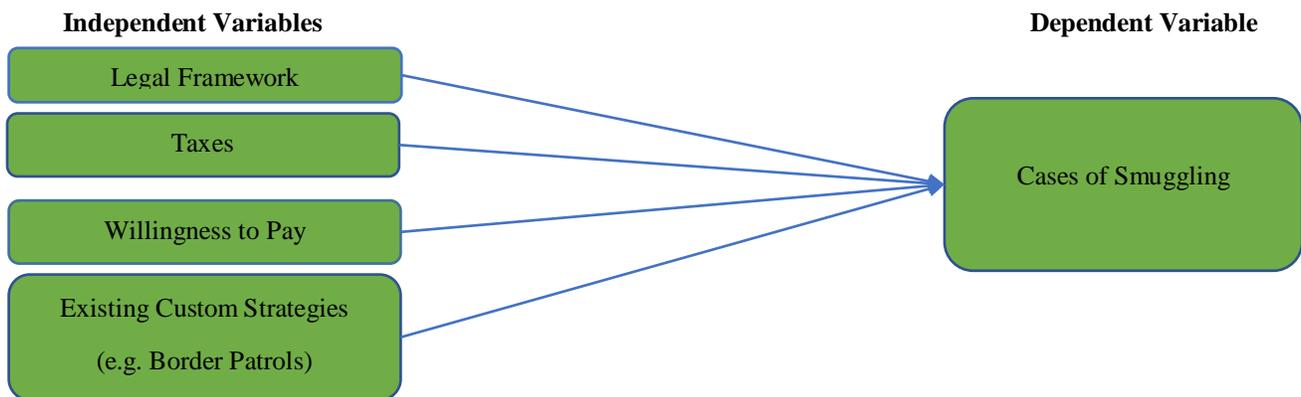
Figure 2.0

IV.   METHODOLOGY

This research used a mixed method approach as it deals with both quantitative and qualitative research approaches. Thus, it applied the positivism and constructivism research philosophies respectively. This study intended to investigate goods smuggling in Zambia, focusing on the effectiveness of employed customs strategies, effect of taxes, the relationship between willingness to pay taxes and smuggling, and the effectiveness of laws addressing smuggling. The research design for this study combines both descriptive and correlational research designs to provide a comprehensive analysis of goods smuggling in Zambia. The descriptive aspect of the study focuses on presenting descriptive statistics and qualitative data to describe the phenomenon of smuggling, while the correlational aspect examines relationships between variables related to smuggling (Ndururi, 2018).

The descriptive part of the study involves collecting and analysing data to describe the extent and nature of goods smuggling in Zambia. Descriptive statistics such as frequencies, percentages, and averages were used to summarize and present this data. Additionally, qualitative data from the interview guide are used to provide context and depth to the descriptive statistics, allowing for a richer understanding of smuggling practices.

On the other hand, the correlational part of the study focuses on examining relationships between variables related to smuggling. This includes exploring the relationship between taxes and smuggling, and the relationship between willingness to pay taxes and smuggling. Statistical techniques such as correlation analysis are used to quantify the strength and direction of these relationships, providing insights into the factors that influence smuggling behaviour. The study location was limited to Lusaka, which houses the ZRA main offices. The study's target population included individuals from ZRA, who as at December 31,2021 were 2,261 (Zambia Revenue Authority, 2021). The sampling approach adopted in this study was purposive sampling. The determination of the sample size was guided by Taro Yamane's Formula $n = N/1+N (e)^2$. According to study population of 2,261, an optimum sample size of 124 is appropriate for the study using Taro Yamane's Formula with Margin of Error 0.0872. This margin of error was used to achieve a more practical sample size, making the research more feasible and efficient without significantly compromising the overall validity and reliability of the findings (Steyerberg et al, 2001).

4.1 Reliability and Validity

The researcher conducted a pilot study to test the reliability of the instruments and member checking was also used to unsure the trustworthiness of the responses. Reliability was done using the test-retest method using the measure on a group of people at one time, using it again on the same group of people at a later time, and then looking at test-retest correlation between the two sets of scores. In order to determine whether the responses are reliable, member verification was also employed.

4.2 Ethical Considerations

All ethical considerations were put into account to effectively conduct the study. The researcher firstly prepared an introductory letter and informed consent form detailing about the purpose of study along with the questionnaire. The researcher explained the aim of the study to the participants, as well as assured them that their responses and identities would be kept completely confidential at all times. The researcher also ensured that ethical clearance from the University was obtained ahead of the data collection process through (DRGS) Directorate of Research and Graduate Studies.

V. ANALYSIS OF RESULTS

The results are presented below. The first analysis involves Qualitative data and the second part involves Hypothesis testing using quantitative data.

5.1. Establishing the Effectiveness of the Law in Relation to Goods Smuggling in Zambia

On the objective of establishing the effectiveness of the law in relation to goods smuggling in Zambia, the findings reflect a mixed perspective. While some perceive the law as effective, others view it as ineffective or strongly ineffective. This disparity in opinions suggests a complex interplay of factors affecting the efficacy of the legal framework in addressing smuggling activities.

5.2 Investigating the Effectiveness of the Customs Strategies in Mitigating Smuggling of Goods in Zambia

On the objective of investigating the effectiveness of the customs strategies in mitigating smuggling of goods in Zambia, the general consensus among respondents was that the various customs strategies employed to mitigate smuggling of goods in Zambia are effective. The various responses are presented below;

Figure 3

Perception on the Effectiveness of Random Patrols in mitigating Smuggling

Figure 4

Effectiveness of Collaborations between ZRA and other relevant Government Agencies

Figure 5

ZRA Information and Intelligence Sharing with Other Enforcement Agencies
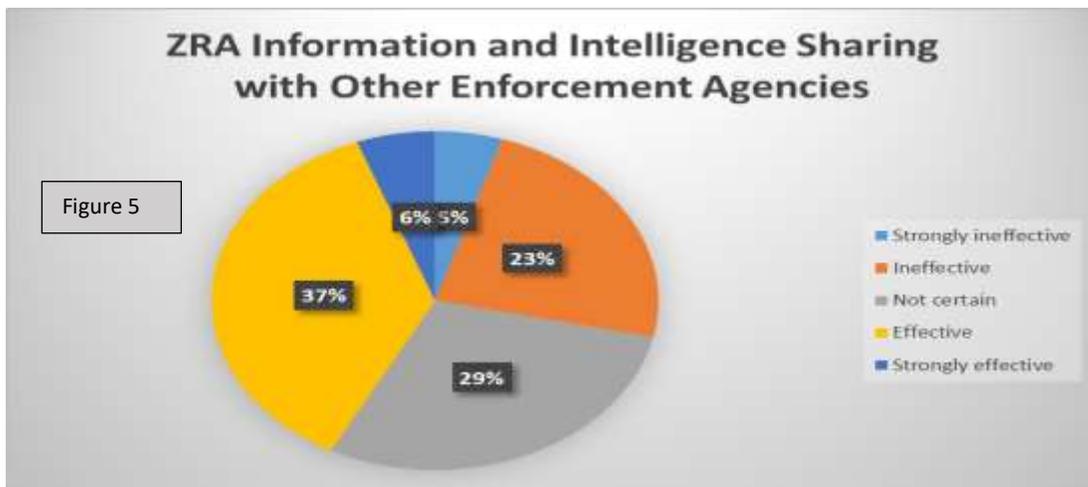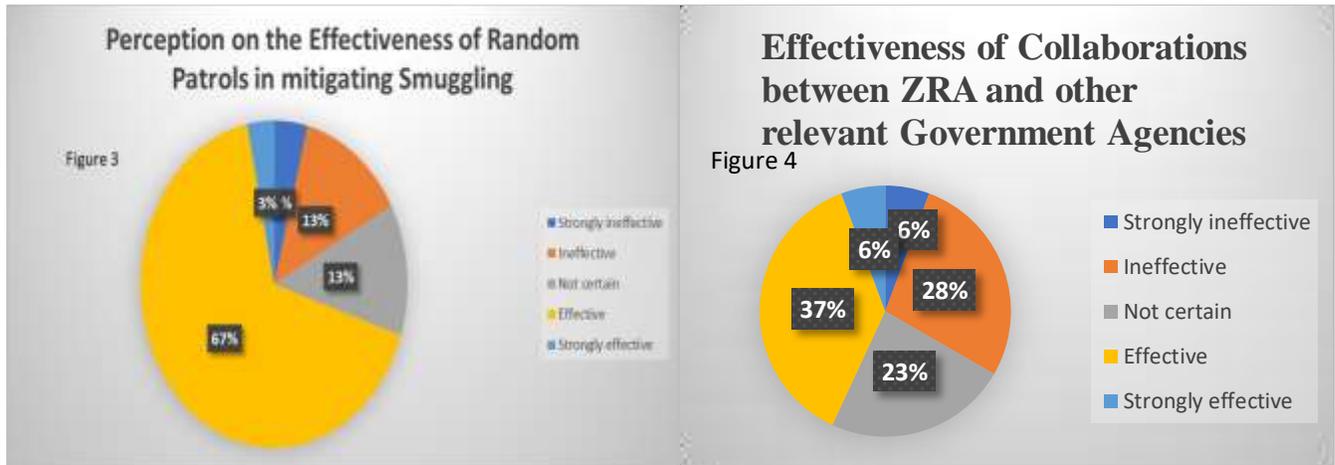
5.3 Hypothesis Testing (Quantitative Analysis using Secondary Data)

H_0: Taxes do not have a significant influence on smuggling in Zambia.

H_1: Taxes have a significant influence on smuggling in Zambia.

H_0: Willingness to pay tax does not have a significant effect on smuggling in Zambia.

H_2: Willingness to pay tax has a significant effect on smuggling in Zambia.

5.3 Correlation Analysis

Table 1.0

#	Variable	Mean	Std. Dev.	1	2	3	4	5	6
1	Goods Smuggling	4.0556	0.44971	--					
2	Gender of respondent	1.25	0.437	0.084	--				
3	Age of the respondent	1.92	0.765	0.132	0.214*	--			
4	Highest level of education	2.61	0.785	0.091	-0.08	0.107	--		
5	Taxes	4.2155	0.44496	0.369**	0.05	0.032	0.04	--	
6	Willingness to Pay	4.1894	0.44189	0.235*	0.107	0.031	0.215*	0.443**	--
	** Correlation is significant at the 0.01 level (2-tailed). * Correlation is significant at the 0.05 level (2-tailed).								

In synthesis, the table above uncovers significant correlations among variables. Specifically, taxes, willingness to pay taxes, and goods smuggling emerge as interconnected factors. These findings illuminate potential behavioral and perceptual dynamics within the realm of taxation and smuggling, facilitating a deeper comprehension of their interplay.

5.4 Regression Analysis

Table 2.0

Variable	Model (1)		Model (2)		Model (3)	
Control Variables	Beta	SE 1	Beta	SE 2	Beta	SE 3
Gender	0.062	0.109	0.034	0.102	0.021	0.103
Age	0.081	0.063	0.075	0.058	0.079	0.059
Highest level of education	0.047	0.059	0.038	0.055	0.024	0.057
Independent Variables						
Taxes			0.369**	0.097	0.320**	0.108
Willingness to Pay					0.114	0.114
F	1.072		4.572***		3.859***	
F Change	1.072		14.603		1.005	
R	0.183		0.407		0.418	
R Square	0.033		0.166		0.175	
R Square Adjusted	0.002		0.13		0.13	
R Square Change	0.033		0.132		0.009	
***sig<0.001 (0.1 percent), **sig<0.01 (1 percent), *sig<0.05 (5 percent)						

The regression outcomes from the table above underscore the substantial influence of taxes on the dependent variable. While control variables and willingness to pay taxes do not yield significant effects in these models, the introduction of the "taxes" variable markedly enhances the models' predictive capabilities.

5.6. The Influence of Taxes on Smuggling in Zambia

The correlation analysis, as outlined in Table 1.0 above, revealed a significant positive correlation (0.369**) between taxes and the incidence of smuggling. This result implies that individuals who perceive taxes as high are more likely to engage in smuggling activities.

Moving to the regression analysis, the results presented in Table 2.0 above, further solidify the association between taxes and smuggling. Model 2 demonstrates that the introduction of the "taxes" variable significantly enhances the model's explanatory power. The notable positive effect (Beta = 0.369**) of the " taxes" variable underscores its influence on the dependent variable, confirming that perceptions of high taxes indeed contribute to an increased likelihood of smuggling activities**.** We therefore reject the Null Hypothesis which states that taxes do not have a significant influence on smuggling in Zambia.

5.7 Relationship between Willingness to Pay Tax and Smuggling in Zambia

The regression analysis presented in Table 2.0 above allows us to delve into the relationship between willingness to pay taxes and smuggling. In Model 3, where the effect of "Willingness to pay taxes" is explored while controlling for other variables, the study finds a modest positive effect (Beta = 0.114) associated with willingness to pay taxes. However, this effect is not statistically significant. These findings suggest that, contrary to expectations, willingness to pay taxes does not seem to have a statistically significant influence on the occurrence of smuggling in Zambia. While the modest positive coefficient implies a potential connection, the lack of statistical significance suggests that this relationship may be subject to various complexities and confounding factors that the current study did not capture or account for. We therefore fail to reject the Null Hypothesis which states that Willingness to pay tax does not have a significant effect on smuggling in Zambia.

VI.   DISCUSSION OF FINDINGS

The main aim of this study was to investigate the effectiveness of the customs strategies in mitigating smuggling of goods in Zambia. In this regard, the following specific objectives were established:
1. To investigate the Influence of taxes on smuggling in Zambia.
2. To establish the relationship between willingness to pay tax and smuggling in Zambia.

3. To establish the effectiveness of the law in relation to goods smuggling in Zambia.
The analysis is presented in the form of objectives in this chapter. As a result, each objective is examined in return.

6.1 The Influence of Taxes on Smuggling in Zambia

The correlation analysis, as outlined in Table 1.0, revealed a significant positive correlation (0.369**) between taxes and the incidences of smuggling. Such a correlation aligns with economic theory, where individuals might resort to illicit activities, like smuggling, as a response to perceived financial pressures arising from taxes.

In a similar vein, Karingi and Wanjala's research in Kenya (2005) reinforces the current study's implications. Their exploration of tax reform experiences demonstrates that taxation policies heavily influence smuggling trends. This aligns with the finding that perceptions of high taxes correlate with higher occurrences of smuggling, implying a shared underlying mechanism across different countries.

The consistent pattern observed across various contexts highlights the need for comprehensive policies that address both economic factors and perceptions to effectively tackle smuggling issues.

6.2 The Relationship between Willingness to Pay Tax and Smuggling in Zambia

The regression analysis presented in Table 2.0 above allows us to delve into the relationship between willingness to pay taxes and smuggling. The study finds a modest positive effect (Beta = 0.114) associated with low willingness to pay taxes. However, this effect is not statistically significant. These findings suggest that willingness to pay taxes does not seem to have a statistically significant influence on the occurrence of smuggling in Zambia.

Furthermore, Sebele-Mpofu's study in 2021 on "The informal sector, the 'implicit' social contract, the willingness to pay taxes and tax compliance in Zimbabwe" provides a pertinent context for understanding low willingness to pay taxes in a broader socio-economic context. While focusing on tax compliance, the study hints at the intricate interactions between informal economies, social dynamics, and tax behaviors. This echoes the notion that low willingness to pay taxes could be influenced by a spectrum of socio-economic factors that extend beyond the scope of the current analysis.

6.3 The Effectiveness of the Law in Relation to Goods Smuggling in Zambia

The findings from the study regarding the effectiveness of the law in curbing goods smuggling in Zambia reflect a mixed perspective among respondents. While some perceive the law in relation to smuggling as effective, others view it as ineffective or strongly ineffective. This disparity in opinions suggests a complex interplay of factors affecting the efficacy of the legal framework in addressing smuggling activities.

The findings of this study can be collaborated with that of (Ntanda M., 2020), who suggested that a re-evaluation of the legal requirements in Zambia concerning cross-border trade, specifically in relation to the prevention of goods smuggling, is necessary.

VII.   CONCLUSION AND RECOMMENDETIONS

7.1 Conclusions

Regarding the objective, the investigation into the influence of taxes on smuggling, the study uncovered compelling findings. The study established a strong and statistically significant positive relationship between perceptions of high taxes and the prevalence of smuggling.

The study's pursuit of the second objective, exploring the potential relationship between willingness to pay taxes and smuggling, yielded nuanced insights. The regression analysis revealed a modest positive effect linked to willingness to pay taxes; however, this effect did not reach statistical significance suggesting that, willingness to pay taxes may not be a primary driver of smuggling behaviors.

The findings from the study regarding the effectiveness of the law in curbing goods smuggling in Zambia reflect a mixed perspective among respondents. This disparity in opinions suggests a complex interplay of factors affecting the efficacy of the legal framework in addressing smuggling activities.

7.2 Recommendations

Given the research findings displayed in chapter four and addressed in chapter five, the following recommendations are suggested;

1. **Enhanced Inter-Agency Collaboration:** The study highlights the importance of strengthening collaboration among key stakeholders involved in combating smuggling, including the Zambia Revenue Authority (ZRA), law enforcement agencies, neighbouring countries, and international organizations. Establishing regular coordination meetings, sharing intelligence, and conducting joint operations can improve the effectiveness of anti-smuggling efforts. Implementation

Responsibility should be spearheaded by Zambia Revenue Authority (ZRA), Ministry of Finance and relevant law enforcement agencies.

2. **Capacity Building and Training:** To address resource limitations and enhance enforcement effectiveness, regular training programs should be conducted for enforcement personnel. These programs should focus on the latest smuggling trends, investigative techniques, and the use of technology. Additionally, efforts should be made to recruit and retain qualified personnel. Implementation Responsibility: Zambia Revenue Authority (ZRA), Ministry of Finance, relevant law enforcement agencies.

3. **Anti-Corruption Measures:** Corruption remains a challenge in the fight against smuggling. Implementing stringent anti-corruption measures within customs and border control agencies, including regular audits, integrity testing, and swift disciplinary action against offenders, can help reduce corrupt practices. Implementation Responsibility: Zambia Revenue Authority (ZRA), Anti-Corruption Commission.

4. **Public Awareness Campaigns:** Enhancing public awareness about the negative impacts of smuggling on the economy and society can encourage citizens to report suspicious activities. Implementing targeted public awareness campaigns through various media channels and engaging with local communities can foster a sense of ownership in combating smuggling. Implementation Responsibility: Ministry of Information and Broadcasting, Zambia Revenue Authority (ZRA).

5. **Policy Review and Reform:** Regular review and reform of existing policies and legal frameworks related to smuggling are necessary to address emerging challenges. The policy review should focus on closing loopholes, establishing proportionate penalties, and adapting to evolving smuggling techniques. Implementation Responsibility: Ministry of Finance, Zambia Revenue Authority (ZRA), Ministry of Justice.

These recommendations are designed to address the challenges identified in the study and provide actionable steps for improving the effectiveness of anti-smuggling efforts in Zambia. Implementing these recommendations can contribute to reducing smuggling activities, protecting government revenue, and enhancing national security.

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