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Cross-Border Trade and Customs Systems: The Case of the Gatumba and Kavimvira Cross-Border Posts

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<p>Chief Editor Web: www.ijfdc.org Email: info@ijfdc.org</p> <p>Editing Oversight Impericals Consultants International Limited</p>	<p>Abstract: <i>This research focuses on the impact of customs systems on cross-border trade in the Gatumba and Kavimvira border posts. The study aims to evaluate the effectiveness of customs procedures, measure merchant satisfaction, and identify constraints that hinder social and economic development. The central hypothesis suggests that the customs systems negatively impact the income of the cross-border merchant activities. Independent variables include corruption, harassment, inadequate infrastructure, taxes, levies, heavy administration, long queues, lack of lighting, and other constraints. Cross-border trade flows at these border posts are irregular, hindering the socio-economic development of merchants and the development of the two countries. The Burundian customs system appears adequate in the eyes of traders compared to the Congolese customs system, which is considered a hindrance to improving cross-border transaction conditions. The study recommends the governments of both countries to invest in among other things enhancement of one stop cross border services; digitalization and automation of cross border services; enhance infrastructure; enhance transparency and fight against corruption and re-training of personnel on how to handle cross-border business.</i></p> <p>Keywords: <i>Trade, Cross-border trade, Customs system, Socio-economic status</i></p>
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1.1 Introduction

Cross-border trade accounts for almost half of intra-African trade and is therefore a vital aspect of the local economy, providing the average livelihood for millions of Africans (SSCBT, 2023). These cross-border transactions play an important role in terms of sustainable development, contributing to poverty reduction and regional food security, linking producers and consumers on both sides of border areas. The customs system plays a very important role, as it enables customs officers to detect cases of minimis thresholds for illicit trade purposes (split shipments/under-valuation); guarantee compliance with rules of classification and origin; take account of the specific nature of e-commerce compared with traditional trade. As agents of local development, cross-border post users play a vital role in contributing to the GDP of both neighboring countries, and in supporting families and communities. Cross-border trade is one of the main activities that underpins the social fabric of many cross-border communities in Africa.

In addition, the imposition of duties and taxes on items and activities, the lack of coordination with national authorities and other suppliers, the use of inadequately trained staff or the absence of consultation with the beneficiaries of customs services are other issues linked to the quality of services provided by customs systems. Given the diversity of customs regulations and systems in force around the world, and above all the different approaches adapted to national trade and customs matters, it is of course understood that each of the measures envisaged will not have the same relevance in each country. They will have to be adapted to local circumstances (SSCBT, 2023).

1.2 Statement of the Problem

Cross-border trade is currently the main factor linking producers to markets in Africa's Great Lakes region. Cross-border trade is the main source of income for a large number of unofficial traders, the majority of whom are poor women who transport their agricultural produce from one place to another (World Bank, 2010). Cross-border traders in the Great Lakes region play a vital role in bringing otherwise unavailable or expensive goods to consumers, making them easily accessible and affordable. If these poor entrepreneurs didn't ply their trade, prices would be higher. What's more, the activity of these traders means that farmers enjoy higher returns for their produce. Nevertheless, there are considerable differences in the prices of basic foodstuffs between markets on opposite sides of the borders, demonstrating the presence of significant obstacles to the transport of goods and people across the borders of the Great Lakes region (International Alert, 2010). Cross-border trade has an increasingly important function in linking food surplus areas to food deficit areas, as growing concentrations of people and activities in villages and towns drive development. Higher incomes will lead to growing demand for a wider range of products (agricultural, manufacturing) and services, as well as increasing opportunities for cross-border trade in agriculture, manufacturing and services between the Democratic Republic of Congo and other countries in the Great Lakes region, to the benefit of all (World Bank, 2010). The traditional workings of the Gatumba and Kavimvira cross-border posts, which have been in place for several decades, are attempting to undermine much of the progress made under the World Bank-funded Great Lakes Trade Facilitation Project, which aimed to facilitate cross-border trade by increasing trading capacity and reducing the costs borne by traders, particularly small-scale traders and women traders, in targeted locations in border areas. This operation, implemented in three countries: the Democratic Republic of the Congo, Uganda and Rwanda, in cooperation with the Common Market for Eastern and Southern Africa (COMESA), which had achieved significant results since its launch in 2015 (Moise and Sorescu, 2025). In light of the results noted on the latter such as: improved infrastructure and basic trade facilities in border areas, support provided to ministries in charge of trade to finance the planning and construction of cross-border markets in border areas, implementation of policy and procedural reforms and capacity building to facilitate cross-border trade in goods and services, performance-based management in cross-border administration, strengthening basic elements such as a professional attitude towards border operations, customer service for officials, calculation of customs duties for traders, mutual respect and understanding of constraints to enable them to gradually build mutual trust. This study will enable us to orientate the discussion on the action to be taken, the development of measures designed to identify the impact of cross-border trade and customs systems and thus contribute to protecting the future of small cross-border traders and more particularly those of the Gatumba and Kavimvira cross-border posts in the town of Uvira.

Study Objectives

The main objective of this study was to assess the impact of customs systems on cross-border trade specifically at the Gatumba and Kavimvira cross-border posts in the town of Uvira. Specific objectives

include: To take stock of current customs systems and measure the efficiency of customs procedures; Measure user satisfaction levels among those involved in the cross-border business and to analyze the economic impact of the cross-border trade among the citizens of the two countries.

1.3 Literature Review

In this section, the theoretical framework and empirical literature reviews will be presented as follows:

1.3.1 Theoretical review

This study is based on the following theories: Comparative advantage, developed by David Ricardo (1817), this fundamental theory suggests that countries should specialize in the production of goods for which they have a relatively low opportunity cost, and exchange these goods for those they produce at a higher cost. In the case of Burundi and Congo, this could mean that each country specializes in agricultural or mining products for which it has abundant natural resources. It provides a framework for understanding how countries have a mutual interest in trading, as trade enables the specialization of economies. By examining the impact of customs systems at these two posts on the activities of cross-border traders, this study contributes to the wider debate related to the importance of the efficiency of customs systems on improving the socio-economic well-being of cross-border traders and other users of customs services. Absolute advantage, developed by Adam Smith (1717): A country has an absolute advantage in the production of a good if it can produce it with fewer resources than another country. Although this theory is less widely used today, it can explain certain exchanges between two countries, particularly for products for which one of the two countries has technological mastery or a more developed infrastructure (Smith, 1717).

From the new geographic economics and trade theories developed by Paul Krugman (1970), this theory highlights agglomeration externalities and increasing returns to scale. It can explain that, the geographical concentration of economic activities and the formation of industrial clusters, which may have implications for cross-border trade between Burundi and Congo. The latter emphasizes the role of innovation, economies of scale and imperfect competition in international trade. They can explain trade in high value-added products and technology transfers between the two countries. Theories specific to South-South trade relation developed by Dos Santos (1969) will also guide this study. Dependency theories and regional cooperation theories: dependency theories highlight the asymmetries of power between Northern and Southern countries, and the constraints Southern countries face in international trade. They can be useful for analyzing trade relations between Burundi and Congo, both of which are developing countries. While those of regional cooperation focus on the benefits of regional economic cooperation for developing countries. They can explain the cooperation efforts between Burundi and Congo within the framework of regional economic communities. Understanding these power dynamics enables a more targeted approach to the strategies to be put in place to strengthen the efficiency of customs systems at these two border crossings, ensuring that improvements are observed in the conditions faced by traders as they go about their business. By integrating the theories elucidated above, this study constructs a comprehensive framework for analyzing how customs systems influence the activities of traders at the two cross-border posts of Gatumba and Kavimvira.

1.3.2 Empirical review

Studies on obstacles to cross-border trade in Africa

Mayangui and Mayeko (2006), in their study entitled “The principal obstacles to the trade exchanges intra-CEMAC”, conducted qualitative research using in-depth interviews and focus groups. Their findings indicate that cross-border trade, while an essential driver of economic growth, is often confronted with a multitude of obstacles that can be classified into two main categories: endogenous and exogenous barriers. Endogenous obstacles are those that originate within a country or region. They are generally linked to policies, regulations, institutions and infrastructures, and include, among others Restrictive trade policies, insufficient infrastructure, Political instability and insecurity, Corruption, Lack of administrative capacity. Exogenous obstacles come from outside a country or region. They are generally linked to the international context and economic relations between countries, and include: commodity price fluctuations, global economic crises, protectionism, complex trade agreements, climate change.

In Africa, Mayangui (2019) found that developing countries face particular challenges in cross-border trade: Weak economic diversification, insufficient infrastructure, Lack of institutional capacity, non-tariff barriers, Trade policies, regional integration, Informal trade. However, the study did not examine the influence of customs systems on the regular activities of cross-border traders. The research highlighted endogenous and exogenous factors as the main obstacles to cross-border transactions. However, the study did not assess the importance of traders' contribution to combating these obstacles.

A COMESA Report of 2022 shows that, cross-border merchants face enormous difficulties justified by the irregularities observed at the various cross-border posts, including: economic instability, corruption, harassment, inadequate infrastructure, multitude of services, variety of taxes and duties, etc. Although several institutions are present in the region, there was a lack of empirical research on the specific causes related to assessing the decline or low rate of income from cross-border transactions by traders at the Gatumba and Kavimvira cross-border posts. This study examined these causes and assessed how customs systems influence their revenue.

Challenges of cross-border trade and customs systems

Karkare (2021) carried out a study entitled "Informal cross-border trade in West Africa" which demonstrates that, challenges linked to cross-border trade and customs systems are complex. From this study, he found out the following challenges: *Regulatory barriers*: International trade is often hampered by complex regulations and customs procedures that are sometimes difficult to comply with. However, ensuring the conformity of goods transport and avoiding delivery delays are among the major challenges of cross-border trade. *Exchange rate fluctuations*: One of the main challenges of cross-border trade (and trade in the broader sense) is cost control. Exchange rates can have a major impact on companies' profit margins. Knowing how to anticipate possible fluctuations and implement rectification processes can quickly prove crucial. *Logistics and transport*: Managing a global supply chain presents logistical challenges, particularly when it comes to storing, shipping and delivering goods. Refrigeration, for example, represents an additional cost, especially for long-distance journeys. *Cultural differences*: Understanding the cultural and linguistic nuances of foreign markets is crucial to effectively adapting your offer to the needs of cross-border business. Marketing and customer service do not meet the same cultural standards from one country to another.

Opportunities in cross-border trade

FAO (2022), in its report published on “The African Continental Free Trade Area”, lists a number of opportunities arising from cross-border trade, including: *Market expansion*: Even for small businesses, cross-border trade enables companies to reach new markets and a wider audience. By understanding the expectations of international expansion, this transition can sometimes be easier than imagined. *Diversification of revenue sources*: By engaging in cross-border trade, companies can diversify their revenue sources and reduce their dependence on specific domestic markets, making them less vulnerable to local economic fluctuations. A significant advantage. *Access to resources*: Cross-border trade offers companies the opportunity to tap into internationally available resources, skills and talent, fostering innovation and growth. Sometimes, a foreign worker also represents a financial saving. *Optimizing production costs*: By exploiting advantages such as cheaper resources or more skilled employees, cross-border trade can enable companies to reduce their production costs and improve their competitiveness on local and international markets.

Impact of customs systems on economic development

Trade for development News, in its 2020 report, agrees that customs systems play a crucial role in a country's economic development. Indeed, they are both a tool for regulating trade and a major source of public revenue. However, their impact can be both positive and negative, depending on how they are designed and implemented. Some of the Positive impacts include: *Public revenue*: Customs duties are a significant source of revenue for governments, particularly in developing countries. These revenues can be used to finance infrastructure projects, social programs and other public investments. *Protecting infant industries*: Customs duties can be used to protect a country's infant industries, giving them time to develop and become competitive on the international market. *National security*: Customs play an essential role in protecting national security by controlling the flow of goods and preventing the entry of dangerous or illegal products.

The negative impacts include: *Market distortion*: High tariffs can distort markets, reducing competition and raising prices for consumers. *Reduced trade*: Customs barriers restrict trade, reducing opportunities to access new markets and technologies. *Uncertainty for investors*: Complex customs systems subject to frequent change can create uncertainty for investors and discourage foreign investment. *Corruption*: complex customs procedures can encourage corruption and increase transaction costs for businesses.

Burundi and Congo, located in the Great Lakes region, have experienced tumultuous histories marked by armed conflict, political instability and economic challenges. These factors have inevitably had a significant impact on their customs systems and cross-border trade. ECDPM (2021) in their study on informal cross-border trade in West Africa and the role of cross-border trade in food products, authored by Karkare (2021) and Ngezirabona (2012) analyzed the importance of cross-border trade and customs systems on the lives of populations, particularly non-formal traders and passengers, and made the following assertions: the analysis of the impact of cross-border trade and customs systems reveals a wealth of information on the activities and living conditions of traders, agents and travelers. Generally speaking, users appreciate customs services. They believe that the expected permanent improvement will enable them to have access to the resources of border countries, to develop their economic activities, to generate income and, consequently, they will have contributed to the achievement of a life status enabling them to stand out in society. The income generated by these various activities has enabled

traders, customs officers and users of customs services to gain access to basic social services. In turn, these institutions have had a positive impact on society in general.

Merchants and passengers are actively involved in the economic and financial definition of customs. As direct beneficiaries of the services offered by these institutions, they contribute to GDP through the payment of customs duties and clearance fees for goods and other merchandise. Notwithstanding the above-mentioned achievements, users of the services offered by the two cross-border posts encounter numerous difficulties in their dealings with these customs institutions. They complain of dilapidated infrastructure, political instability, and corruption, lack of administrative capacity, non-tariff barriers and informal trade.

Following a series of studies on the impact of cross-border trade and customs systems established in several African countries, in particular the Great Lakes countries, l'obscurité (2012) finds that the advent of new technology has had a positive impact on the lives of beneficiaries of customs services and the complexity of the tasks performed by agents. The researchers' analysis was based on surveys conducted from 1990 to the present day on the state of cross-border trade and customs systems in African countries. The results revealed a permanent improvement in all the above aspects compared with previous years (Muzaliwa 2020).

The WCO in its report on "the diagnostic mission to these two border crossings" carried out in 2017 showed that both countries face similar obstacles that hinder the development of cross-border trade among others: *Limited infrastructure*: Road, rail and port networks are often insufficient, increasing transport costs and delivery times. *Political instability*: Periods of conflict have damaged infrastructure and created a climate of insecurity that discourages investment. *Corruption*: Corruption is endemic in customs administrations, resulting in additional costs for businesses and distortion of competition. *Lack of administrative capacity*: Customs administrations often lack qualified human resources and modern IT systems. *Non-tariff barriers*: Technical standards, complex administrative procedures and quotas restrict trade. *Informal trade*: Informal trade is highly developed, escaping the control of customs and tax authorities.

Several studies have highlighted the importance of cross-border trade for the Burundian economy, particularly in the agricultural and handicraft sectors. However, such trade is often limited by poor infrastructure, high costs and complex customs procedures. Burundi has undertaken reforms to modernize its customs administration and facilitate trade. However, progress remains slow due to budgetary constraints and limited government capacity. (World Bank, 2024). Several World Bank reports and recent studies highlight the importance of natural resources in the country's economy, but also underline the challenges associated with oil revenue management and economic diversification. Cross-border trade is often concentrated on agricultural products and low-value-added manufactured goods. Congo has implemented customs reforms to improve revenue collection and facilitate trade. However, corruption, harassment, a multitude of taxes and duties, as well as insecurity in certain regions, particularly in the east, continue to pose serious problems (World Bank, 2024).

1.4 Methodology and materials

In this study, qualitative and quantitative approaches were used. Descriptive survey designs were also used to enable collect and analyze data related to this study. Methodology wise, theoretical analysis,

presentation of concepts relating to cross-border trade and customs systems and description of the merchants were done. Empirical evaluation of the relationship between cross-border trade and customs systems; allowed the researchers confront the theoretical results obtained in the first parts with the empirical facts. The statistical techniques enabled researchers to calculate certain parameters (mean, trend) and analyze the data collected. Document analysis technique consisted in drawing on existing data from the literature on the subject matter. Several means of data collection were used in this work, such as semi-directed interviews with various players in the field, participant observation and documentary research. Statistical techniques used were made possible by use of SPSS software Version 22. Qualitative data was analyzed using content analysis. To determine the appropriate sample size, the study applied the scientific formula developed by Allain Bouchard (2008), cited by Mugenda (2003). Given that the total population was less than 10,000 individuals, a sample of 95 respondents was considered statistically valid, with a margin of error of 10%.

1.5 Results of the Study

The results of this study established that merchants at these two border crossings face multiple obstacles, including: corruption, harassment, a multitude of customs services, a variety of taxes and duties, etc. In light of the results of the study, such as : the improvement of basic commercial infrastructure and facilities in border areas, support provided to ministries in charge of trade to finance the planning and construction of cross-border markets in border areas, the implementation of policy and procedural reforms and capacity building to facilitate cross-border trade in goods and services, performance-based management in cross-border administration, strengthening basic elements such as a professional attitude to border operations, customer service for officials, calculation of customs duties for traders, mutual respect and understanding of constraints to enable them to gradually build mutual trust(Great Lakes Trade facilitation, p1).

The traditional workings of the Gatumba and Kavimvira cross-border posts, which have been in place for several decades, are attempting to undermine much of the progress made under the World Bank-funded Great Lakes Trade Facilitation Project, which aimed to facilitate cross-border trade by increasing trading capacity and reducing the costs borne by traders, particularly small-scale traders and women traders, in targeted locations in border areas. This operation, implemented in three countries: the Democratic Republic of Congo, Uganda and Rwanda, in cooperation with the Common Market for Eastern and Southern Africa (COMESA), which had achieved significant results since its launch in 2015 (Moïse and Sorescu, 2015).

Distribution of respondents by gender

As we shall see in the following table, the beneficiaries of the services offered by the two cross-border posts are not all of the same sex. The table below shows us their numbers by gender.

Table 1: Gender

Gender	Number	Percentage (%)
Male	38	40
Female	57	60
Total	95	100

Source: Field data, 2024

The above table shows the distribution of respondents by gender. From the findings, 60% of the participants were female and 40% were male. These findings affirm that, majority of those benefiting from the cross-border trade are females.

Distribution of respondents by age

Those who participated in this cross-border study belonged to different age categories. Table 2 below summarizes the participants' age categories.

Table 2: Age of the participants

Age	Number	Percentage (%)
18-25	27	28.4
26-35	27	28.4
36-40	17	17.9
41-50	17	17.9
51 et plus	7	7.4
Total	95	100

Source: Field data, 2024

From the above table, it's worth pointing out that the majority of respondents range in age from 18 to 35. This is due to the advent, explosion and revenge of youth entrepreneurship on all aspects of life. This is the result of the many awareness-raising campaigns on youth entrepreneurship run by various players (government bodies, NGOs, INGOs, non-profit associations, cooperatives, microfinance, public and private companies, etc.).

Distribution of respondents by marital status (status)

In the course of our survey, we found that beneficiaries and recipients of customs services have different statuses. The table below shows the distribution of respondents by civil status.

Table 3: Marital status of the respondents

State-civil	Number	Percentage (%)
Single	34	36.2
Married	39	41.5
Divorced	13	12.8
Widow	9	9.6
Total	95	100

Source: Field data, 2024

As for marital status, we note that the majority of our respondents (39 people) are in the same age bracket (18 to 35). Majority of our respondents are married, and this is justified by the fact that they have a great deal of responsibility for their families.

Distribution of respondents by level of education

As we have seen, the beneficiaries and recipients of customs services differ in terms of their level of education.

Table 4: Qualification/education level of respondents

Qualification	Effective	Percentage (%)
Never enrolled	3	3.1
Primary	13	13.7
Secondary	35	36.8
Bachelor	30	31.6
Masters	11	11.6
Superior study (Doctorat, PhD)	3	3.1
Total	95	100

Source: Field data, 2024

The above table shows the number of respondents according to their level of education. From the table, 3.1%, have never attended school, 13.7%, have primary education, 36.8%, have secondary education, 31.6%, have a bachelor's degree, 11.6%, have a master's degree, and 3.1%, have higher education (doctorate, PhD). The majority of our respondents have secondary education, representing 36.8% of the sample, while only 3.1% have no education at all. It can be concluded that, our respondents generally had an average level of education, as the concentration is around secondary school level. This is justified by the lack of means to pay school fees for most of them. Hence the majority have embarked on informal entrepreneurship through cross-border trade.

Distribution of respondents by country of residence

As previously mentioned, our study covers the two cross-border posts (Gatumba and Kavimvira), which represent the two neighboring countries that are members of the EAC. The table below shows the number of beneficiaries and recipients of customs services residing in each of these two countries.

Table 5: Number of respondents by country of residence

Residence	Effective	Percentage (%)
DR. Congo	62	65.3
Burundi	33	34.7
Total	95	100

Source: Results of our survey, November 2024

Table 5 above shows the number of respondents by country of residence. Of the 95 people surveyed, representing 100%, 65.3%, live in the Democratic Republic of Congo, and 34.7%, live in the Republic of Burundi. It should be noted that the higher rate of frequentation of these two cross-border posts by Congolese residents is due to the satisfaction of their needs felt by the various products of the first need coming from neighboring countries (Rwanda, Uganda, Tanzania, Kenya) and the rate of exchange which facilitates their access to products. Another reason is the studies available to the inhabitants of Congolese towns, and the stable climate of peace that has prevailed on both sides of the border in recent years.

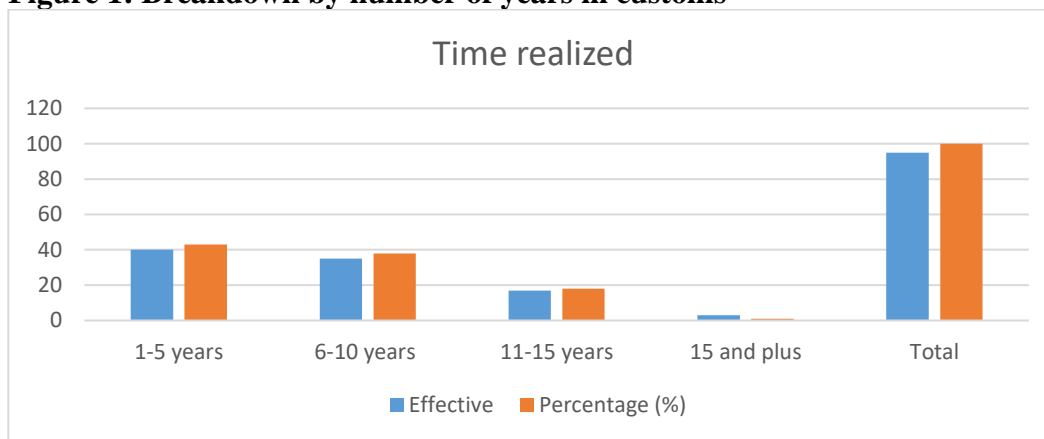
Table 6: Breakdown by number of years of customs use

Time realized	Effective	Percentage (%)
1-5 years	40	43
6-10 years	35	38
11-15 years	17	18
15 and plus	3	1
Total	95	100

Source: Field data 2024

Breakdown by number of years in customs

It was important to know the number of years the respondents had used the custom services. Figure 1 below presents this summary.

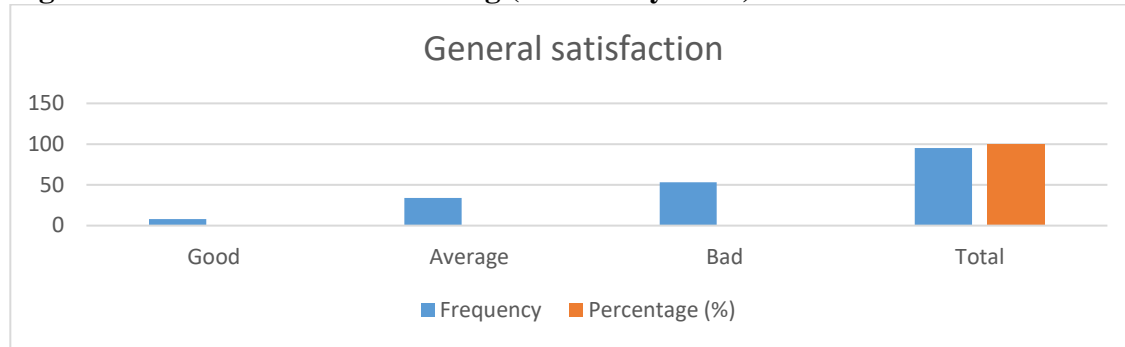
Figure 1: Breakdown by number of years in customs

Source: Field data, 2024

Figure 1 above shows the distribution of our respondents according to the number of years they have been using these two border crossings. It emerges that a larger number (40 people), i.e. 43%, frequented these borders around 1 to 5 years ago, 35 people, i.e. 38% around 6 to 10 years ago, 17 people, i.e. 18% around 11 to 15 years ago, 3 people, i.e. 1%, around 16 years ago and more. From these findings, it can be realized that, majority have started using customs services in the last 1-5 years. this is due to the explosion in the current era of entrepreneurial awareness campaigns among young people.

Evaluation of general satisfaction (customs systems) of these two border crossings by traders

The study intended to find out the extend of general satisfaction with the customs services by the respondents. Findings were summarized in figure 2 below.

Figure 2: Overall satisfaction rating (customs systems)

Source: Field data, 2024

The above figure shows the level of general satisfaction (customs systems) assessed by traders and other beneficiaries of customs services at these two border crossings. From the findings, most of them rated satisfaction as poor (53 people), i.e. 55.8%, 34 people, i.e. 35.8% average, only 8 people, i.e. 8.4% good satisfaction.

Table 7: Summary of the model of the general satisfaction level of merchants with the customs systems at these two border posts

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.636 ^a	.405	.398	.504

- a. Predictors: (Constant), Main Function

Source: Field data, 2024

The above table presents the summary of the model of the general satisfaction level of traders by the customs systems at these two border posts and shows the calculated Fisher test (0.398), the variations of R² (0.405), the degree of freedom (0.636), as well as the Fisher variation sign (0.504).

Table 8: ANOVA of the general satisfaction level of merchants by the customs systems of these two border posts

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	16,053	1	16,053	63,179	.000 ^b
	Residual	23,631	93	.254		
	Total	39,684	94			

- a. Dependent Variable: General satisfaction level of merchants with the customs systems at these two border posts.

- b. Predictors: (Constant), Main Function

Source: Field data, 2024

Table 8 above presents results from the ANOVA of the general satisfaction level of merchants with the customs systems at these two border posts. This table shows the variation of the sums of squares, the degrees of freedom (93), the mean square (16.053), the calculated Fisher test (63.179), as well as the variation of this test (0.000).

Table 9: Coefficient of the general satisfaction level of merchants with the customs systems at these two border posts

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	,660	,234		2,820	,006
1 Fonction Principale	,921	,116	,636	7,948	,000

Dependent Variable: Overall satisfaction level of merchants with the customs systems at these two border posts.

Source: Field data, 2024

The table above presents the level of evaluation of general satisfaction (customs systems) by traders and other groups of beneficiaries of customs services at these two border posts. It should be noted that most of them rated the satisfaction as poor (53 people), or 55.8%, 34 people, or 35.8% as average, and only 8 people, or 8.4% as good satisfaction. It emerges from this table a standard coefficient estimated at 0.636, a figure below 1, which justifies a lower level, only 8 people, or 8.4%, of good satisfaction regarding the overall satisfaction of traders with the services offered by the two cross-border posts of Gatumba and Kavimvira.

Discussion of Results

In light of this research, the discussion of our results will take into account the following points: -

Take stock of the current customs systems to understand the impact of customs systems on cross-border trade in order to measure the effectiveness of customs procedures. Measure the level of satisfaction of merchants; that is, identify the constraints that hinder the social and economic development of merchants and other groups of beneficiaries of customs services (travelers and others); On the economic impact of cross-border trade and customs systems, mechanisms to be integrated to rationally improve the living conditions of merchants and contribute to the development of these two countries. Our central hypothesis posits that the customs systems of these two border posts have negative effects on the income derived from the activities of cross-border merchants. From this overall hypothesis, the subsidiary hypotheses are broken down as follows;

H1; The merchants at these two border posts face constraints such as: corruption, harassment, inadequate infrastructure, a multitude of taxes and levies, heavy administration, long queues, lack of lighting, and many other constraints that hinder their social and economic development.

H2; Cross-border trade flows at these two points (imports and exports, tourism, migration, etc.) are irregular, hindering the socio-economic development of merchants as well as the development of these

two countries.

H3; The system implemented by the Burundian customs seems adequate in the eyes of traders compared to that of the Congolese customs, which is considered a hindrance to the improvement of cross-border transaction conditions.

1.6 Conclusion

At the end of this work, let us say that this study addressing the issue related to "cross-border trade and customs systems; case of the Gatumba and Kavimvira border posts" set out to evaluate the impact of customs systems on cross-border trade. The fundamental questions that guided our argumentation were aimed at analyzing how the actions taken by cross-border merchants and beneficiaries of customs services promote the flourishing of their lives, contribute to the economic development, and the political stability of these two neighboring countries. The way in which the customs systems at these two border posts impact the revenues from commercial activities and the constraints faced by cross-border traders, in order to propose ways and means to make them true agents of change.

Questions of this study were formulated as follows:

To what extent do current customs procedures facilitate or hinder cross-border trade?

How do you assess the effectiveness of the customs services at these two border posts?

How do you assess cross-border trade flows at these two positions?

Conduct a comparative analysis of the effects of these two customs systems on cross-border trade?

To some extent, the Burundian customs system is quite good in the eyes of traders despite certain irregularities observed on their part: corruption, long queues, absence of a digital passenger registration system, which is justified by a reduced number of customs services: Air, Border, and Foreign Police (PAFE: Migration) and the existence of a single window covered by the Burundian Revenue Office (OBR). Compared to the customs system at the Burundian border post, the customs system at the Congolese border post is considered a hindrance to improving the conditions of commercial transactions. Its inadequacy results from multiple irregularities, including: corruption, long queues, harassment by agents and police, infrastructure degradation, as well as a multitude of services established at customs: General Directorate of Migrations (DGM), General Directorate of Customs and Excise (DGDA), Congolese Control Office (OCC), General Directorate of Taxes (DGI), National Intelligence Agency (ANR), Anti-fraud, which is justified by poor organization and the absence of a single window. Despite the ongoing strategies implemented by both countries; launch of the Simplified Trade Regime "RECOS" under the COMESA framework, granting duty exemptions on 66 products from the DRC and Burundi, a measure that will improve the socioeconomic situation of traders and beneficiaries of customs services. The customs systems at these two border posts, in terms of overall satisfaction, remain ineffective and constitute a hindrance to commercial transactions, thereby negatively impacting the revenues derived from all activities carried out by merchants and other layers of beneficiaries of customs services at these two border posts. Socio-economic constraints such as (corruption, inadequate infrastructure, inefficiency of new technology, and harassment) hinder the socio-economic development of merchants at the Gatumba and Kavimvira border posts.

Cross-border trade and customs systems are closely linked and have a profound influence on the economic, social, and political development of nations. Cross-border trade and customs systems are

intrinsically linked. The efficiency and transparency of customs procedures are key determinants of the volume and nature of trade exchanges. An efficient customs system facilitates the movement of goods, reduces transaction costs, and encourages investments, while an inefficient customs system increases costs and leads to a decrease in merchants' profit margins. The effects of cross-border trade are multiple and varied. It stimulates economic growth by promoting specialization, innovation, and access to new markets. Moreover, trade can have a stabilizing effect on inflation by increasing competition and allowing countries to access cheaper products.

Technological innovation is radically transforming the landscape of cross-border trade and customs systems. The digitalization of procedures, the use of artificial intelligence, and block chain technology enable the acceleration of exchanges, the enhancement of security, and the reduction of costs.

On the political level, cross-border trade promotes regional integration, international cooperation, and political stability. It also contributes to the creation of a decentralized market economy by encouraging competition and innovation. With the aim of enlightening our readers, we have focused our literature on the necessity of cross-border trade for the improvement of the socioeconomic conditions of traders and effective customs systems in the development and political stability of a country, the role of customs in development, and its legal nature in the Burundian-Congolese context.

Customs systems, when they are efficient and well-managed, enable traders to multiply the number of trade flows, thereby increasing the quantity of goods imported or exported. They can be a powerful driver of socio-economic development for traders and the two cross-border countries: the Republic of Burundi and the Democratic Republic of Congo. They also contribute to the flourishing of merchants through: increasing incomes, diversifying activities, creating jobs, acquiring new skills, integrating into commercial networks, economic growth, wealth creation, infrastructure development, economic diversification, and regional integration. Thus, the results of this research show that a significant number of our respondents have improved their living conditions since their integration into commercial activities, due to the income derived from their activities. Beyond this aspect, it must be noted that certain challenges, namely; corruption, heavy and complex administrative procedures, lack of transparency, inadequate infrastructure, non-tariff barriers, hassles, multitude of taxes and levies, long queues, and inefficiency of technology, consequently hinder the social and economic development of traders at these two border posts.

We can undoubtedly affirm that cross-border trade and customs systems are essential levers for economic and social development. To fully leverage their advantages, it is necessary to implement ambitious reforms aimed at simplifying procedures, enhancing transparency, combating corruption, and investing in infrastructure. If and only if both countries manage to establish efficient and modern customs systems will they be better able to integrate into the global economy and improve the well-being of their populations

1.7 Recommendations

After carrying out this study, the following recommendations were drawn:

The improvement of services offered at border posts is a major issue to facilitate trade, strengthen the competitiveness of businesses, and contribute to economic development. There is a need to digitalize and automate cross-border custom services by both countries; The two countries need to enhance training

and professionalization of Customs Officers; the two countries need to enhance transparency and the fight against corruption; there is a need to improve transport and trade infrastructure by both countries and enhance both countries' Public-Private partnerships.

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