

**EFFECT OF POST CLEARANCE AUDIT ON TRADE FACILITATION:
A CASE STUDY OF KENYA CUSTOMS AND BORDER CONTROL
DEPARTMENT- KENYA REVENUE AUTHORITY, HEADQUARTER,
NAIROBI**

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**A RESEARCH PROJECT SUBMITTED IN PARTIAL FULFILLMENT OF
THE REQUIREMENTS FOR THE AWARD OF MASTERS DEGREE IN
TAX AND CUSTOMS ADMINISTRATION
MOI UNIVERSITY**

NOVEMBER, 2019