

**EFFECT OF ANTI-SMUGGLING STRATEGIES ON CUSTOM REVENUE
PERFORMANCES ON ISEBANIA BORDER - KENYA**

CHERUIYOT KIBET BENARD

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DECLARATION

This research project is my original work and has not been presented for examination to any other University.

CHERUIYOT KIBET BENARD

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Sign.....Date

This research project has been submitted for examination with my approval as supervisor

Sign.....Date

PROFESSOR BEATRICE WARUE

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DEDICATION

I dedicate this project to my brother Jamison Kipkoech for his encouragement and continuous support throughout my studies.

Table of Contents

DECLARATION	ii
ACKNOWLEDGEMENT	iii
DEDICATION	iv
Table of Contents	Error! Bookmark not defined.
Abstract	viii
ABBREVIATIONS	ix
DEFINITION OF TERMS	x
LIST OF TABLES	xi
LIST OF FIGURES	xii
CHAPTER ONE	1
INTRODUCTION	1
1.1 Background of the study	1
1.1.1 Custom Revenue performances	3
1.1.2 Anti-Smuggling in Kenya	5
1.2 Statement of the Problem	6
1.2.1 General Objective	7
1.2.2 Specific Objective	8
1.3 Research Questions	8
1.4 Significance of the study	8
1.5 Scope of the study	9
CHAPTER TWO	10
LITERATURE REVIEW	10
2.0 Introduction	10
2.1 Theoretical Framework	10
2.1.1 Multiple Models Theory	10
2.1.2 Social Deviance Theory	11
2.2 Empirical Literature review	12
2.2.1 Risk profiling	12
2.2.2 Seizure	13
2.2.3 Border Patrolling	14
2.3 Conceptual Framework	16
2.4 Research Gap	16
2.5 Critique	16

CHAPTER THREE	18
RESEARCH METHODOLOGY.....	18
3.0 Introduction.....	18
3.1 Research Design.....	18
3.2 Target Population.....	19
3.3 Sampling and Sampling Technique	19
3.3.1 Sample Size.....	19
3.4 Data Collection Instrument	19
3.4.1 Instrument Pretesting	20
3.4.2 Instrument Validity	20
3.4.3 Instrument Reliability	20
3.5 Data Collection	21
3.6 Data Analysis Methods and Procedures.....	21
3.7 Statistical Model	22
CHAPTER FOUR.....	23
RESEARCH FINDINGS AND DISCUSSION	23
4.1 Introduction.....	23
4.2 Response Rate.....	23
4.3 Data on Custom Revenue Performances.....	24
4.4 Anti-smuggling Strategies.....	25
4.4.1 Risk Profiling Strategy and Custom Revenue Performances.....	25
4.4.2 Seizure Strategy and Customs Revenue Performances.....	27
4.4.3 Patrolling Strategy and Custom Revenue Performances.....	28
4.5 Correlation Analysis	31
4.6 Discussion of Findings.....	32
CHAPTER FIVE	34
SUMMARY, CONCLUSION AND RECOMMENDATIONS	34
5.0 Introduction.....	34
5.1 Summary	34
5.1.1 Risk profiling Strategy Affects Custom Revenue performances	35
5.1.2 Seizure Strategy Affects Custom Revenue performances.....	36
5.1.3 Patrolling Strategy Affects Custom Revenue performances.....	36
5.2 Conclusions.....	37
5.3 Recommendations and Way Forward	38

5.4	Area for Further Research.....	38
	References.....	38
	APPENDIX 1: COVER LETTER	39
	Appendix 2: Questionnaire	41

Abstract

The purpose of this study is to determine the effect of anti-smuggling strategies on custom revenue performances on Isebania border - Kenya. The study is guided by the research questions, how does adoption of risk profiling strategy affect custom revenue performances on Isebania border Kenya, to what extent does use of seizure strategy affect custom revenue collection in Kenya, what is the effect of border patrolling strategy affect custom revenue collection in Kenya. The specific research questions are to find out how adoption of risk profiling strategy affects custom revenue performances on Isebania border, to determine how use of seizure strategy affect custom revenue performances on Isebania border, to examine how border patrolling strategy affect custom revenue performances on Isebania border. The study will utilize theories of multiple and social deviance. In addition, the research design that will be adopted for the study is the descriptive research design. In this case, both middle and high level employees of the organization will be assessed. The target population of the study is 200 employees and sample size of 150 employees in the Customs service department. Through sampling method, the data will be collected from the organization. At the same time, primary data will be collected through use of questionnaires and interviews. Majority of respondents believed when customs department intensified and adopt risk management mechanisms, then smuggling across border will be minimized and as such the industries in the country will thrive which in turn lead to the enhanced tax performances. At border post if the border is properly surveillance then goods passing through border will attract custom duties hence increase tax performances. The findings on the extent to which seizure strategy affect custom revenue performances revealed a statistically significant relationship between seizure and custom revenue performances. Many of respondents believed that when the government applied seizure strategy is critical in the prevention of illicit goods flowing across border. If this properly managed will enhances compliances leading to positive growth of domestic industries and improve custom performances. Moreover, domestic industries become competitive if they do not face competition from smuggle goods which are relatively cheaper once they landed into local market which is detrimental to the custom tax growths. The findings on the extent to which risk profiling strategy affect custom revenue collection revealed statistically significant relationship between risk profiling and custom revenue performances. Majority of the respondents believed that risk profiling is essential in enhancing prevention of smuggling through documentation verification and physical scanning ascertains cargo crossing border. Most of the respondents believed that a suitable risk profiling strategy enhanced custom revenue performances while at the same time reducing chance for smuggling. This study concludes that risk management is an essential component of the country anti-smuggling strategy that enhanced custom revenue performances. Risk profiling enhances compliances of customs practices which has the effects on the performances of custom duties and promotes legitimate trade which allows domestic industries to thrive in the country. This study concludes that seizure is important and essential in the country that is seeking to develop and enhanced revenue collection. Seizure mechanisms put in place by the organization do not only enhance revenue collection but guarantee future domestic industries performances. This study concludes that border patrolling is important to custom revenue collection. The study recommends that available risk management should be strengthened in order to reduce smuggling in the country. In addition, seized goods from smugglers should be auctioned to raise tax and channeled into economy to discourage smuggling which has positive custom revenue performances which is essential for economy growth and should not be ignored. Furthermore, Kenya should strengthen surveillances and border control in order to prevent smuggling.

ABBREVIATIONS

AS: Anti-Smuggling

EACCMA: East Africa Community Customs Management Act

KRA: Kenya Revenue Authority

DEFINITION OF TERMS

Anti-Smuggling Strategies: Are reforms strategies which are articulate in Kenya Revenue Authority corporate plan through custom reforms which includes undertaking a comprehensive of following leads and surveillance of goods(Danville, 2013)

Anti-Smuggling : is the crime of selling, transporting or illegally importing unlawful controlled substances such as heroin, cocaine, marijuana or other illegal(Brolan, 2012).

Border patrol: Patrolis subjected to any person who in relation to any goods, does or omits to do an act which renders such goods liable for confiscation (Beent, 2015).

Risk Profiling: refer to exhaustive use of information technology for data withdrawal that significantly enhances the likelihood of preparing appropriate profile. This involves the categorization of goods, origins of goods, importers involved and the means of transportation (Butt, 2011).

Seizure: Refer to confiscation of imported goods where there is apparent contravention of the importation regulations and guidelines (Mallia, 2014).

LIST OF TABLES

Table 1.1 Population.....21

Table 3.2 Sample Size.....22

Table 4.2 Custom Revenue Performance.....27

Table 4.3 Risk Profiling.....30

Table 4.4 Seizure.....31

Table 4.5 Patrolling.....32

Table 4.6 Coefficients of the Statistical Model.....33

Table 4.7 Correlation Analysis.....34

LIST OF FIGURES

Figure 1.1 Conceptual Framework.....18

Figure 4.2 Response on custom revenue performance.....25

Figure 4.2 Reliability Analysis.....25

Figure 4.3 Risk Profiling.....29

Figure 4.4 Seizure.....31

Figure 4.5 Patrolling.....32

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

In the early 18th century illegal trade across borders grew at unusual rate. What had previously been simple small scale evasion of duty turned into an industry of shocking proportions, siphoning money abroad and channeling huge volume of contraband into the southern counties of England.

Even by modern standard, the quantities of imported goods are extraordinary. It was not unheard of for a smuggling trip to bring in 3000 gallons of spirit, to picture this in your mind eye , imagine some 1500 cases of brandy stacked in your garage. Illegally imported gin was sometime so plentiful that the inhabitant of some Kentish villages were said to use it for cleaning their windows. According to some contemporary estimates 4/5 of all tea drunk in England had not paid duty (Li, 2013).

Statistics like this are even more extraordinary when seen in the light of time. The first steam-powered ships appeared only in the early years of 19th century, sailing ship brought the goods from the continent and kegs and bales were man-handled often up sheer cliffs to a waiting file of men. These carriers then transported the goods either in carts or caravans of ponies to their own backs for journey inland.

This extraordinary situation was not the result of some plan or a plot hatched in the smugglers tunnels. Rather, it was natural and inevitable results of punitive taxation imposed by the succession of government each more desperate than the last to pay for costly wars in Europe.

In nineteenth century taxation fell into two categories, each administered and collected by separate government. Customs duties had a historical precedent in that the English crown had for centuries claimed a proportion of all cargoes entering the country.

Collection of customs duties was haphazard and bureaucratic and was largely based on a system, established in the 13th century, of custom houses at ports around the coast .in the ensuing century a creaking and corrupt hierarchy had grown up around the customs houses. The collectors and comptrollers of customs and their multitude of functionaries were primarily concerned with taxation on the export of the wool that made England wealthy.

By nineteenth century smuggling had taken a new twist where the concept of technology adopted to effectively detect the most international most smuggled goods. For these continues to thrive despite the war on illegal trade. In Kenya, customs enforcement is a key Kenyan policy tool for preventing the flow of illegal drugs. Although several strategies have been incorporate for dealing with the vice such as tight budgets and bureaucracies, the drug traffickers continue to flourish in the coastal region. The benefits attributed to drug traffickers such as flexibility, international market connections and market forces have contributed to the challenges experienced by customs department in dealing with illegal drugs. This research aims to establish the influence of border enforcement on countering drug trafficking.

Moreover, customs enforcement reforms have been continually been formulated to ensure that Kenya Revenue Authority is achieve its goals of collection of revenue and protection of society. Target has been made to improve the operations as well as support facilities in the bid to foster Customs department goals. In the period under study, multiple reforms were enacted and adopted by the organization to ensure that the raging war of drug trafficking is effectively counter. The reforms are considered to have improved the war on illicit trade along the borderline although numerous challenges still exist. The skills also imparted to customs officers

in their trainings have enabled them to efficiency deal with day-to-day activities with ease. Nevertheless, the war on illicit goods in not won and further inquiries have to be made to ensure the evolving practices of smugglers are countered (Bett, 2016).

The resources attributed to the smugglers ensure that they have their way in a society where corruption is a predominant vice. At the same time, the weakness that exist in the authority in terms of the failure to fully guard the porous borders makes the smugglers conduct their business in the region. The consequences of illicit trade affect both the performance of the Kenya revenue authority as well as other governmental organizations involved. Since one of the mandates of the authority is to protect the society, the drug traffickers end up exploiting the society for ill-earned profits. The people in the society are ruined through consumption of contraband imported, which becomes a burden to the country. For this reason, the study aims to unravel the effectiveness of customs border enforcement in countering smuggling. Through the customs operations a multitude drugs which were being imported or in transit have been netted, though a number of initiatives have to be incorporated to deal with the vice.

1.1.1 Custom Revenue performances

In Kenya , custom department is in charge of collection import duty and accounting for VAT on imports and export duty. It is for this reason that administration of revenue is critical. Most of the operation relating to customs and excise duty are based on entry. The department is keen on what get into the country in order to protect infant industries and collection of trade statistics(Li, 2013). In addition , custom is responsible for maintaining security and integrity of goods from being compromised. At the same time, collects dumping complains on behalf of the government with the hope of resolving some visible cases of smuggling scenario.

Collection of revenues is the major obligation bestowed to customs departement especially from imports and exports on specific items . More importantly, taxes are crucial in any country economic because of its roles taxes plays in the bridging budgetary deficits. Without taxes some

of the governments operation may cripple down. For this reason, custom department had to undertake major reforms to increase and enhanced revenue collection. This includes automation of custom operation which was initially paperwork. At that time, there was a lot of duplication and time wastage ocasioned by manual document processing. The problem was solved by the introduction of single entry document as a requirement for the international best practice. The main objective of single entry document were to reduced documentation and simplified custom operations(Yilmaz, 2013).

The reason for introduction of customs reform was to enhance effeciency of customs operation while sealing tax leakages. Custom department is the central pillar in custom administration and cargo managements. Therefore , introduction of automations enabled faster clearance of cargo and electronic exchange of information within the trading communities. The efforts geared towards enhacing maximum imports duties collections.

Through the implementation of the major reforms, custom taxes has significantly increased over time. The increased of custom taxes is atributed to sealed revenue leakeges through the automation and stringest tax measures incorporated by the department(Banks, 2009).

Based on the records in KRA, the collection of revenue has significantly improved over the last three decades. This is attributed to key reforms that was undertaken by taxing authority which enhanced compliance in most of the custom operations. As a result of compliance, customs revenue collection has signifantly increase based on KRA revenue statistics. The evidence is also seen with ever increasing budgetary allocation on various ministries. Similarly, the Authority continually to root for more key reforms within customs department to enable department to carry its operations in more effieciently and effectively. Recently , the Authority adopted a new system - Integrated Custom Management System(iCMS) replacing Simba 2005 which have had myriad of challenges in the management of custom administration(Aratic , 2013).

1.1.2 Anti-Smuggling in Kenya

When the illegal commodities are being transited to their destined market, Kenyan coastline becomes one of the stop-over, which ensures that smuggling is a success. With the porous and extensive nature of the Kenyan borderline, it is believed that smugglers exploit this weakness to ensure that their illegal trade yields the desired objectives (Arati, 2013). The analysis of illegal trade reveals that illegal goods are one of the greatest sources of illegal income in the coastline. As such, the smugglers exploit the idle and unemployed youths to smugglers in the Kenya border, which targets both the local citizens and the tourists.

In Kenya, custom department is in charge of protecting the society from the harmful substances getting into the country at the point of entry. It is for this reason that administration of illegal goods is critical. Most of the operations relating to smuggling are based on entry. The department is keen on what get into the country in order to protect citizenry from the harm posed by illicit goods. In addition, custom is responsible for maintaining security and integrity of goods from being compromised. At the same time, custom is responsible for ensuring that culprit of illicit goods is taken for prosecution. Meanwhile, illegal goods control is the major commitment bestowed to customs department especially from imports and exports on specific items. More importantly, country should be free from harmful trade in order prosperity of the society. Failure to manage illicit trade can result in the massive loss of human productivity and increase poverty index in the country. For this reason, custom department had to undertake major reforms to reduce illicit trade at entry.

Again, the problem of smuggling was solved by the introduction of sniffer dogs to help detect with ease illicit drugs. This has assisted in netting numeral cargos containing illicit drugs at the point of entry. This development has been undertaken in order to effectively address drugs menace in the country .As such, much improvement undertaken to enable customs to

effectively carry out its mandate. The main objective of single entry document was to reduced documentation and simplified custom operations.

The main reason for introduction of customs enforcement was to enhance efficiency of customs operation while sealing illicit drugs leakages. Custom department is the central pillar in custom administration and cargo managements. Therefore, introduction of laboratory technology enabled intensive physical verification of cargo especially cargo with high risks.

Through the implementation of the major reforms, custom enforcement has significantly increased over time. The decrease of smuggling is attributed to strong enforcement which the custom department has incorporated over time.

In regards to the records, the number of cases of illegal trade has significantly reduced over several decades. This is attributed to key reforms that were undertaken by customs enforcement department which enhanced compliance in most of the custom operations. The authority should strengthen its reforms within customs department to enable department to carry its operations in more efficiently and effectively.

1.2 Statement of the Problem

Smuggling continues to prosper despite the war on illicit goods on Isebania border. Customs enforcement is a key Kenyan policy tool for preventing the flow of illegal goods. Although several strategies have been incorporate for dealing with the vice such as tight budgets and bureaucracies, the smuggler continue to flourish in the border region. The benefits attributed to smuggling such as flexibility, international market connections and market forces have contributed to the challenges experienced by customs department in dealing with illegal trade. This research aims to establish the influence of border enforcement on countering smuggling.

Customs enforcement reforms have been continually formulated policies to ensure that Kenya Revenue Authority is achieving its goals of collection of revenue and protection of society. Target has been made to improve the operations as well as support facilities in the bid to foster Customs department goals. In the period under study, multiple reforms were enacted and adopted by the organization to ensure that the raging war of drug trafficking is effectively counter. The reforms are considered to have improved the war on illicit trade along the border although numerous challenges still exist. The skills also imparted to customs officers in their trainings have enabled them to efficiency deal with day-to-day activities with ease. Nevertheless, the war on drugs in not won and further inquiries have to be made to ensure the evolving practices of smugglers are countered (Bett, 2016).

The resources attributed to the smuggler ensure that they have their way in a society where corruption is a predominant vice. At the same time, the weakness that exist in the authority in terms of the failure to fully guard the porous borders makes the smugglers conduct their business in the region. Consequences of smuggling affect both the performance of the Kenya revenue authority as well as other governmental organizations involved. Since one of the mandates of the authority is to protect the society, the smugglers end up exploiting the society for ill-earned profits. The Kenya people in the society are ruined through consumption of illegally imported goods, which becomes a burden to the country. For this reason, the study aims to unravel the effectiveness of customs border enforcement in countering smuggling. Through the customs operations a multitude goods which were being imported or in transit have been netted, though a number of initiatives have to be incorporated to deal with the vice.

1.2.1 General Objective

To establish effect of anti-smuggling strategies on custom revenue performance on Isebania border post -Kenya

1.2.2 Specific Objective

The specific objectives of this study were as follows:

1. To find out how adoption of risk profiling strategy affect custom revenue performance on Isebania border.
2. To determine how use of seizure strategy affect custom revenue performance along Isebania border.
3. To find out how border patrolling strategy affect custom revenue performance along Isebania border.

1.3 Research Questions

The research questions of the study are as follows:

1. How does adoption of risk profiling strategy affect custom revenue performance on Isebania border?
2. To what extent does use of seizure strategy affect custom revenue performance on Isebania border?
3. What is the effect of border patrolling strategy affect custom revenue performance on Isebania border?

1.4 Significance of the study

This study would be significant and helpful to the diverse sectors of the Kenyan people. Initially, the government would benefit from the study in the enforcement of laws which relates

to smuggling as well as the instituting punitive measures to the smugglers. The purpose of this research is to determine if the operations, actions, and activities being conducted by the various smuggling cartels, with support from their network of border gangs and individuals from the lower class of society challenge the custom border enforcement in its bid to achieve its mandate. This research will show that political and social influence of the cartels should not allow them achieve their strategic goals of continuing to earn income from unlimited illegal economic profits.

For KRA, the study offered an insight on the measures and practices that should be incorporated in the organization to curb smugglers. As a result, the organization would have achieved its core mandate of protecting the society from illicit substances. Similarly, other state agencies which are involved in the bid to eradicate goods smuggling along the border would get vital insights that would boost their contribution in elimination of smuggling in the Kenyan border.

1.5 Scope of the study

The study dealt with customs enforcement strategies undertaken by Custom Department in the reduction of illicit goods smuggling on the border region. The researcher wishes to find out whether the available mechanisms have adequately address cases of smuggling in Kenya.

To demarcate research further, Kenya anti-Smuggling laws will be used as comparative case having in mind there are other countries, which have also adopted anti-smuggling mechanisms.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents the literature review on the effects of anti-smuggling strategies on Custom revenue performance in Kenya. It also provides a summary of information from various scholars who have carried out research in the same field. The chapter gives the theoretical framework, conceptual framework, and empirical review, research gaps. It expounds on the conceptual and theoretical framework within which the findings and recommendations of this study was conceptualized including the study gaps

2.1 Theoretical Framework

2.1.1 Multiple Models Theory

Smuggling is an international problem, which is supported by numerous theories. The incomplete multiple model theory describes that smugglers undertake their business with the need to gain supernormal profits without any consideration given to its effect on the society. As such, the society continues to degrade with respect to social and economic development (Bilger et. al., 2012). Though the consequences are endangering to the society, the smugglers focus to gain, which in the long run makes the superior and influential in the society. This theory gives input to the study in the sense that the manner in which smugglers operate as well as their reasoning is provided, which could ensure that customs enforcement reforms are effective. Performance of the customs department would imply that smugglers can be traced and arrested. At the same time, drugs which are imported to the country or those on transit can be impounded

It describes another concept in which traders involved in illegal business adopt to ensure their business continues to flourish. In this case, the illegal traders are always keen to monitor improvements and legislations which are adopted by the authorities so that they can beat the system. The changes they witness in the means of operations in the authorities necessitate them to formulate numerous models of business, which boost them in achieving their goals (Brettell&Hollifield, 2015). Following the understanding of the manner smugglers operate, customs officers along the border are able to impound the goods. At the same time, the many loopholes which are being exploited by the smugglers can be sealed. For this reason, the theory is beneficial in achieving the objectives of the study, which aims to determine the contributions of custom enforcement reforms on the operations of customs department.

2.1.2 Social Deviance Theory

It describes that smugglers aim to defy any societal agreements and expectations in the bid to achieve the desired goals of ill-earned profits. Based on the understanding that norms and laws are in existence every country, the smugglers aim to use coercion and money to influence every member of the society. Often, the law enforcers are influence, which affect their integrity and the manner they deliver their duties. In addition, individuals that aim to derail their activities are threatened and even eliminated to ensure their trade is free of any obstacles (Coen, 2012). In the bid of customs department to achieve their mandate, it is critical to understand the manner in which illicit goods cartels conduct their business, which would ensure that operations are smooth and efficient. On the other hand, the risks that are posed by smuggling cartels to the custom officers can also be absorbed and appropriate strategies formulate to curb the challenge. Consequently, the contributions of customs officers will be sensible and measurable. This theory assists the study in that influence of customs enforcement reforms can be derived in understanding operations of the smugglers. For this reason, the theory is significant and it would foster the success of the study in deriving its goals.

2.2 Empirical Literature review

Recent study conducted by Sakineh, Mehrdad and Hassan, (2012) examined the relationship between Anti-Smuggling strategies and domestic industries success: A case study on sugar industries in South African. This research was conducted using descriptive-correlation approach and population of study involves the department of Customs and Border Protection in South Africa. Pearson correlation test was used to determine the relationship between the elements of anti-smuggling strategies and industries success at 5% significant level and SPSS (version 18) statistical tool was used to analyze data. The result showed that an anti-smuggling measures has significant relationship with local industries success.

2.2.1 Risk profiling

Risk management is considered the efficient and effective instrument used by customs during cargo clearances to detect and combat illegal trade of controlled commodities. In that process, all data gathered during documentation check are screened based on risk profiles built upon pre-identified risk indicators, to select high risk consignments for appropriate enforcement action. It has been agreed that the risk profiling technique is an effective way to bring additional cost effective benefits for better prevention of illegal trade of controlled commodities. Meanwhile, most smugglers are perceived to origin from particular countries. Therefore, it is essential to profiling countries in order to enable since organized crime moves around the world come from Middle East and South American countries such as Colombia, Peru, Cuba, Bolivia and Uruguay (Basweti, 2014). From there, drugs are commonly exported to other countries including Kenya. Under customs department has been identified many country in order to risk posed by such countries. Therefore, this is why Mombasa is known for having many cartels that are fighting each other for power and territory. Drugs from Middle East countries such as Pakistan, Iran and Iraq are either destined to Kenyan market, South Africa or United states.

When the drugs are being transited to their destined market, Kenyan coastline becomes one of the stop-over, which ensures that drug trafficking is a success. With the porous and extensive nature of the Kenyan coastline, it is believed that drug traffickers exploit this weakness to ensure that their illegal trade yields the desired objectives (Arati, 2013). The analysis of illegal trade reveals that drugs are one of the greatest sources of illegal income in the coastline. As such, the smugglers exploit the idle and unemployed youths to smuggle goods in the coast, which targets both the local citizens and the tourists.

Countries known to have drugs and trading around the world have been profiled for easy monitoring of persons traveling from such countries. Customs and borders protection department have remained alert on such countries. This commitment have enabled customs to cap a number of perpetrators and reduced case of drugs trafficking and illegal trade.

2.2.2 Seizure

Goods are seized because of the particular circumstances surrounding the importation of such goods. As part of its enforcement duties, customs may seize goods from both travelers and importers, preventing noncompliant merchandise from entering or leaving the country in violation of the trade tax regulation. Under EACCMA, Customs has the power to dispose any goods perceived to be smuggled and seize goods. Confiscated goods will be dealt with in the best interest of the revenue that is destroyed, used or reserved for public service depending on the circumstances that has lead to the seizure. Goods will be disposed in the manner as directed by the commissioner in charge of customs and border control. Or by the proceeding of the law customs shall not be responsible for compensating for the value of any disposed good and depending on the circumstances the importer may need to bear the full cost of storing and disposal of goods. The border patrol has primary responsibility for securing in Kenya port of entry. On the Kenya border, border patrol deploys customs officers along immediate border

and in areas up to ten kilometers from the border as part of the layered approach known as defense in the depth strategy. Due increase in smuggling activities has pushed the Border patrol along Kenyan border which has burdened smugglers to the front line of the Kenya war on drugs and illicit goods. The heightened presences of border the smugglers laws; it is a criminal offences to import illicit goods for the purpose of selling and consuming. Customs and border protection remained focus on its key role to protect society from the illicit goods transiting through Kenyan border. As such, the government regulations have been punitive to smugglers. The work of the customs is to apply regulations and procedures to enable persons doing illegal business on drugs are punished heavily. It has been difficult to bring alleged culprits to books because of its connection to high powerful individuals in the government. But this has not deterred efforts to have drugs peddlers charged and prosecuted. This provision has enabled department to effectively combat drug trafficking with minimal friction. With this technique entrenched has in turn expose powerful individual in the government.

2.2.3 Border Patrolling

The primary mission of border patrol is to protect the country by reducing likelihood that illegal goods and contrabands from entering Kenya. This is accomplished by maintaining surveillances, following up leads and following tracks. Some of the major activities include maintaining checkpoint traffics along highways leading from border areas. The border patrol has changed dramatically since its beginning, its primary mission remains unchanged; to detect and prevent the illegal entry of goods into Kenya. Customs departments have intensively training of its officers to be abreast with changing tact of drugs peddlers. The training is mainly delivered by personnel from the custom department focuses on two interlinked components. Firstly, the officers are trained on how to detect and analyses narcotic and precursor such as, conducting risk assessment and introducing new methodologies at borders. Secondly, during training officers are also given basic skills how to use technical equipment to supports this

work. Customs officers have been given drugs detection kits to assist customs officers carry out their duties. Having internal mechanisms to ensure integrity and professionalism are important in creating effective and accountable institutions that enjoy public trust

Within the international arrivals building at border post airports vast terms, there is a daily battle of wits between drug mules trying to conceal their illicit cargo in everyday objects like salt shakers, foods, wigs, underwear, kitchen pots or inside their bellies, prosthetic limbs or body cavities. Kenya customs and border protection officers have been trained to spot something wrong with the pictures of the hundreds of travelers passing through the terminals.

As jet-lagged passengers trek through the concourse, they have already been screened by the investigators checking for warrants, cash purchase of airline ticket, unusual travel patterns, criminal history or quick turnaround in Kenya which are awash in narcotics

The officers are students of body language on the lookout for travelers who are sweating heavily or displaying a pulsating carotid artery, excessive nervousness, and discrepancies with travel documents or vague answers about their journey. If the officer suspects drugs have been swallowed, the passenger is asked to sign a consent form for an x-ray and the next step is a special high-tech toilet, which sanitizes the evidence once it is passed.

Moreover, sniffer dogs have been trained to use their sense to detect substances such as explosives, illegal drugs, wildlife scat, currency, blood and contraband electronics such as illicit mobile phones. The technique has helped to net drug peddlers and as such many of the culprits have been charged. In a situation where physical verification of cargo is difficult, K9 canines are usually used to give accurate and reliable information on the transit cargo. The information obtained is further verified by use of laboratories stationed at the port for testing to ascertain the components and content of the alleged cargo.

2.3 Conceptual Framework

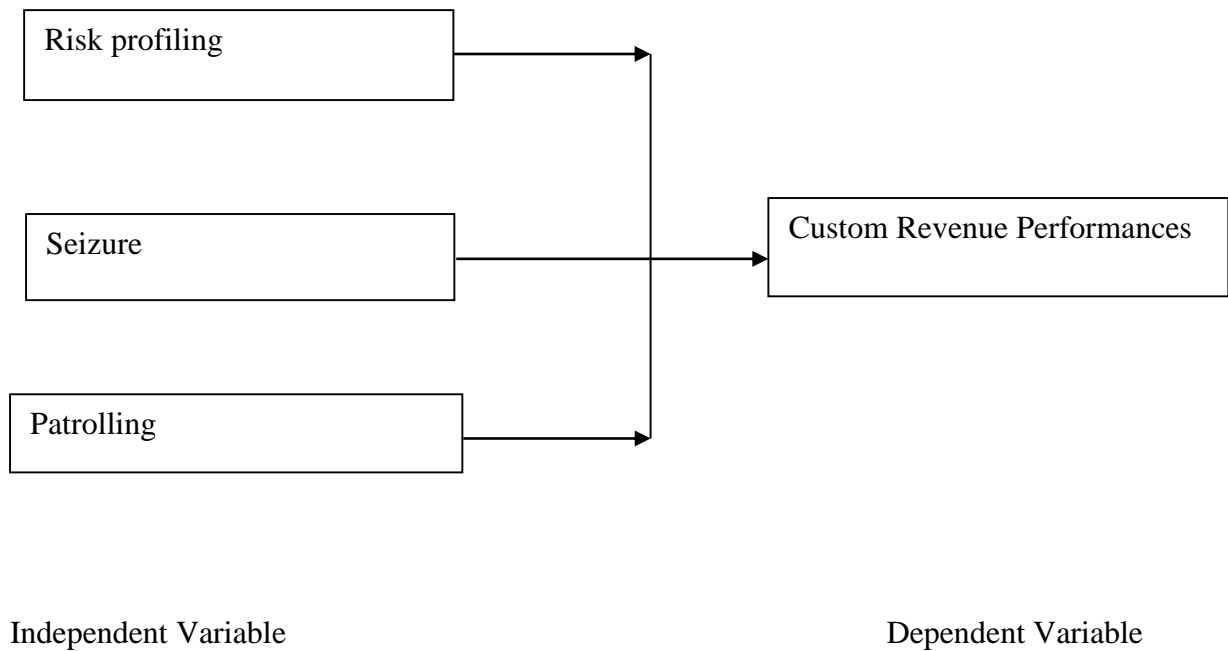


Fig.2.1 Conceptual Framework

2.4 Research Gap

Several analyses have been done by numerous scholars with different opinions. The research gap has been identified in the field of empirical smuggling laws. For instance, past study by Bett (2007) dubbed on effects of smuggling on the society; many countries were put under investigation and results reviewed for comparative analysis with numerous statistical tools adopted.

2.5 Critique

Smuggling mechanisms have been criticized by several scholars citing lack of clear frameworks to adequately combat smugglers due to highly connection and use of sophisticated technology. The current laws provide leeway for the smugglers to carry out

their activities without heavy punitive measures. Meanwhile, the border smugglers have been perceived to enjoy protection from high level government official making it hard combat menace. The concept of public interest has seen to complicate the imposition of anti-smuggling mechanisms. This has made the customs enforcement to face difficulties in refraining from intensive smugglers new methods. This has complicated enforcement of the illicit goods crossing regions.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter outlines the general methodology used to conduct the study. It specifies the research design, target population, sampling design, data collection method and instruments, and data and interpretation

3.1 Research Design

Research design is the arrangement of conditions for collection and analysis of data in a manner that aims to combine relevance to research purpose with economy in procedure (Mugenda & Mugenda, 2003). A research design is a conceptual structure for collection, measurement and analysis of data. In the study, a descriptive research design will be used given that the study will be quantities in its major characteristics and that it targets a large population organizational spread in the custom department. In the view of Denner (2007), a descriptive survey research design is found suitable with studies that are quantitative and geared towards describing things as they exist.

The study will use descriptive research design in collecting data from respondents. A descriptive study is undertaken in order to ascertain and be able to describe the characteristics of the variables of interests in the situation. Researcher preferred the design because it provides an in-depth analysis of the study phenomena in its nature of occurrences. The advantage of this method is that it is flexible and many data can be collected through questionnaires.

3.2 Target Population

Target population is the overall that can be worked on in a research. Target populations for this study are custom officer in the middle and lower cadre who have knowledge on this subject. The target population consisted of 200 middle and lower level staffs in KRA.

3.3 Sampling and Sampling Technique

3.3.1 Sample Size

The study will use the formulae designed by Taro Yamenis' (1964) statistical formula to calculate sample size. Thus, the formula is as follow:

$n = \frac{N}{1 + N \cdot (e)^2}$, where n-sample size, N- is the population- level of significance (or limit of tolerance error) 0.05, 1- is the constant value

$n = \frac{200}{1 + 200 \times (0.05)^2} = 250.25$; Sample size = 150 employees

Thus, this study adopted stratified random sampling to ensure that greater representative of the sample relative to the population and guarantees that minority constituent of the population are represented in the sample.

3.4 Data Collection Instrument

The data will be collected both quantitative and qualitative. In this case, it will adopt both quantitative and qualitative techniques. Qualitative method is a specific method used during analysis and it involves content analysis and evaluation of text material while qualitative technique is a method that involves use of tables, graphs, charts, and descriptive statistics. The researcher intends to develop questionnaire as the main data collection instrument. The questionnaire is the best data collection instrument commonly used by social scientist in obtaining maximum information for descriptive data(Ahmad, 2007). In this study, the

researcher seeks to develop a questionnaire containing varying question with items being close end while other the few will be open ended, closed, contingency, and matrix items. The choice of these questions is to ensure that both quantitative and qualitative data are obtained

3.4.1 Instrument Pretesting

Instrument piloting is a preliminary study or organize in order to established the effectiveness of data collection instrument (Mugenda & Mugenda, 2003)

A pretest sample should be between 1 per cent and 10 per cent of the study sample size. In this study, the researcher intends to use a 150 of 10 per cent of the study sample size, which are fifteen respondents

3.4.2 Instrument Validity

Validity is a measure of what one purport to measure. It is the extent to which measuring instruments yield the desired outcome (Li, 2007). In this study, the researcher seeks to ascertain instrument validity through adequate coverage of the research objective. Moreover, instrument validity will also be assured through peer review and expert judgment.

3.4.3 Instrument Reliability

A valid instrument is that which gives consistent result with repeated trials. In the view of Mugenda & Mugenda (2003), a valid instrument yields consistent results when repeated severally or every time a measure is taken. In this study the researcher, intend to ascertain instrument reliability using split-half reliability method. This will be done by dividing the instrument data into two equal parts based on odd and even appearances (Armstrong, 2009). By administering all items on the respondents and measurement taken, then the appeared items will subsequently be administered to the same respondent and measurement taken. Using Pearson moment correctional frequent (r) will be compared and by obtaining half value of 0.6 and above it will indicate that the instrument is reliable.

3.5 Data Collection

Data collection procedure describes the steps in sequential order undertaken in the process of data collection. In this study, the researcher will develop a research proposal present for assessment and effect the necessary correction. Subsequently, the researcher will apply for research permit from the national council of science and technology upon which permit will be presented to relevant authority seeking for permission to collect data. The researcher will dispatch to well train research assistant to self-administer the questions to the respondent in the purpose of 20 copies until all copies are administered.

3.6 Data Analysis Methods and Procedures

The data will be collected both quantitative and qualitative in nature. In this case, it will adopt both quantities and qualitative techniques. Qualitative method is a specific method used during analysis and it involves content analysis and evaluation of text material while qualitative technique is a method that involves use of tables, graphs, charts and descriptive statistics. All these analyses will be used in data collection.

3.7 Statistical Model

Liner regression analysis that was used to test the relative relationship between the independent and dependent variables

$$Y=C+\beta_1X_1+\beta_2X_2+\beta_3X_3$$

Where;

Y- Dependent variable (Custom Revenue performances)

C- Constant (factors beyond customs controls)

β_1X_1 - Independent Variable (Risk Profiling)

β_2X_2 - Independent Variable (Seizure)

β_3X_3 - Independent Variable (Border Patrolling)

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.1 Introduction

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 risk profiling, seizure and border patrolling. Moreover, inferential statistics highlighting correlation is presented. Statistical Package for Social Sciences (SPSS) Version 20.0 program was also used to analyze

4.2 Response Rate

All the 150 questionnaires given out were returned fully filled and this represent 100% response rate of the sample size. The response rate was assisted by the fact the researcher utter collaboration with customs officers and other stakeholders. The figure obtained was seen to be adequate in meeting the objective of this study.

4.2.1 Reliability Analysis

A reliability analysis was conducted using a Cronbach Alpha to determine the validity or the study instrument. For the study to be reliable and valid, it was to have a Cronbach Alpha above 0.6. The Cronbach Alpha value for this study was 0.840 as indicate in the table

Table 4.1: Reliability Analysis

Variables	Alpha Value
Risk Profiling	0.837
Seizure	0.841
Patrolling	0.840
AVERAGE VALUE	0.840

4.3 Data on Custom Revenue Performances

This section sought to determine the opinion on to what extent customs department played a critical role in implementation of the anti-smuggling strategies which assist in enhancement of customs revenue performances. To examine this fact, 150 staffs of the customs services were given questionnaires to fill. The following were results obtained. Firstly, those who responded to establishing of anti-smuggling strategies have improve development in performance were as follows 68% strongly agreed, 22 agreed, 3% neutral, 2% strongly disagree and the 5% disagreed to the questionnaire, on increase competitiveness of domestic product duties 3% neutral, 30% agree and 54% strongly agree. On enhancement of legitimate trade, the 7% agree, and 35 % strongly agree. On balance of trade 35%agreed and56 % strongly agreed.

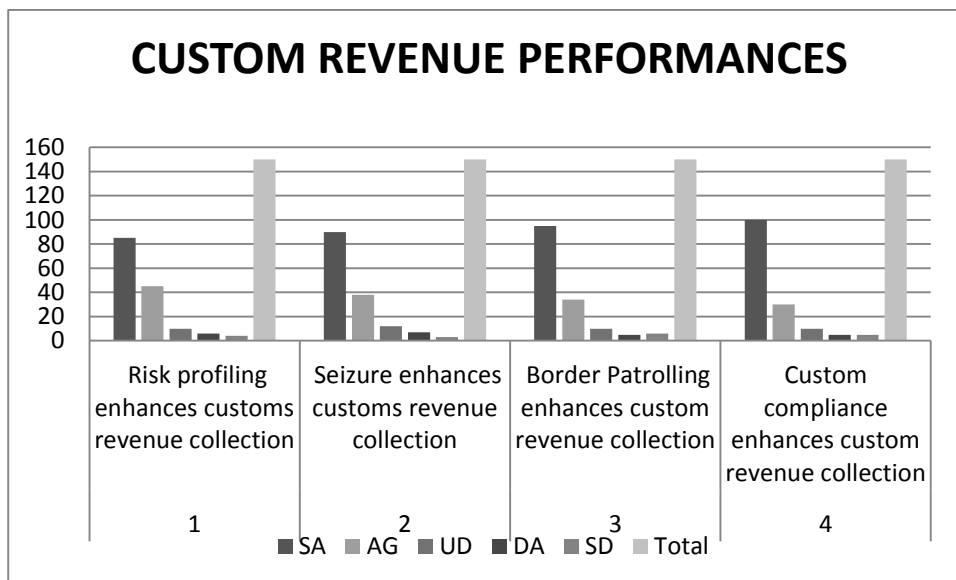


Figure 4.1: Response on Custom Revenue performances

Table 4.1 Custom Revenue Performances

Custom Revenue Performances	Mean (X)	Standard Deviation
Risk profiling	1.97	0.523
Seizure	1.85	0.502
Border Patrolling	1.63	0.675
Compliances level	1.87	0.56

4.4 Anti-smuggling Strategies

The study analyzes available data on antidumping such as risk profiling, seizure and border profiling. The finding will then be table in the subsequent sub-chapters.

4.4.1 Risk Profiling Strategy and Custom Revenue Performances

This study sought to determine whether risk profiling used customs department contributed in the custom collection. The descriptive summary on risk profiling and customs revenue performances is illustrated in Table 4.4.

When the respondent were asked on whether risk profiling have been established so as to reduce smuggling, 2% strongly disagreed, 1% disagreed, 11% neutral, 39% agreed and 50% strongly agreed.

The respondents were asked to indicate whether they believed that risk profiling have been adopted in an attempt with domestic price, 1% strongly disagreed, 2% disagreed, 11% neutral, 37% agreed and 45% strongly agreed.

When respondent were asked if the organization use of risk profiling have been helpful in providing a long lasting solution to smuggling , 3% disagreed, 6% neutral, 53 % agreed and 36% strongly agreed.

Once the respondents were asked whether risk profiling have been implemented in line with anti-smuggling screening and monitoring procedure, 1% strongly, 3% disagreed, 12% neutral, 39% agreed and 42% strongly agreed.

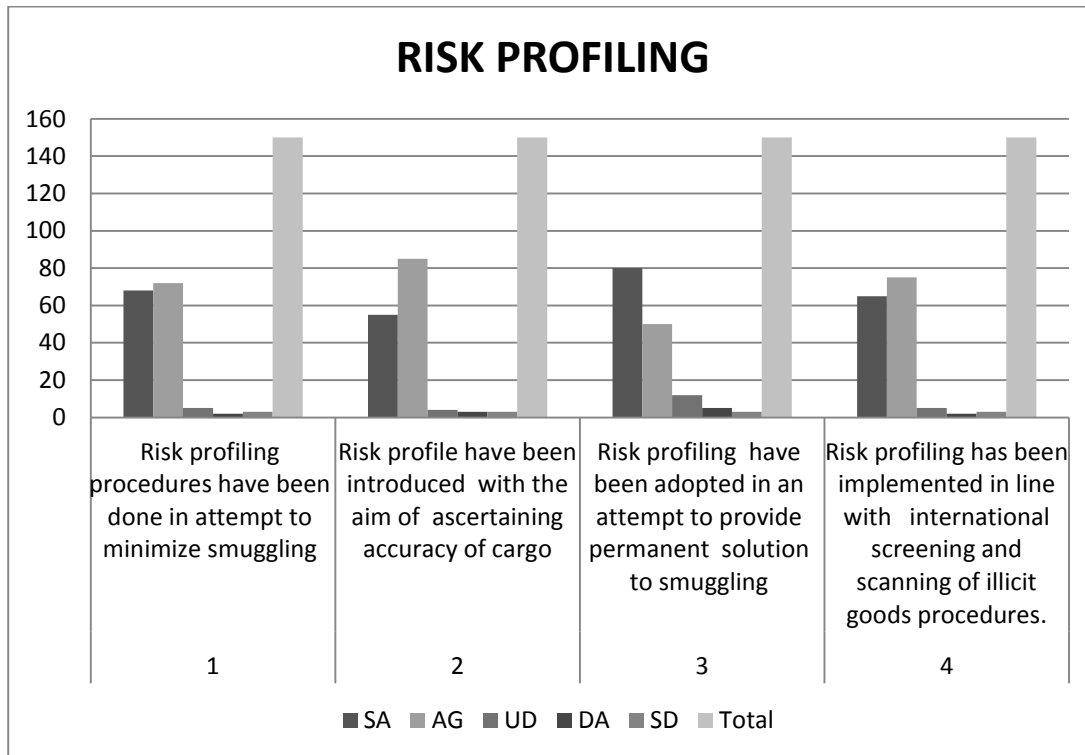


Figure 4.2 Responses on Risk Profiling

Table 4.2 Risk Profiling

Risk Profiling	Mean (X)	Standard Deviation
Minimizing smuggling	1.86	0.610
Ascertaining cargo accuracy	2.35	0.601
Solution to smuggling	1.69	0.459
Scanning & screening Procedure	1.99	0.510

4.4.2 Seizure Strategy and Customs Revenue Performances

This study sought to determine whether seizure strategy have assisted in custom revenue performances. The descriptive summary on penalty strategy and customs revenue collection is illustrated in table 4.4

Whilst respondents of this study were asked the seizure are important strategies in discouraging trade malpractice, 2% disagreed, 4% neutral, 36% agreed and 58% strongly agreed.

A number of the respondents were asked to indicate whether seizure have helped in stimulating economic development and the following recorded respondents were 2% strongly disagreed, 3% neutral, 46% agreed and 48% strongly agreed.

After the respondents were asked to indicate whether seizure adoption had increased custom compliance, 3% neutral, 45% strongly agreed and 52% strongly agreed.

Respondents were also asked whether seizure have been adopted and implemented in accordance with anti-smuggling protocol, 1% disagreed, 4% neutral, 38% agreed and 49% strongly agreed.

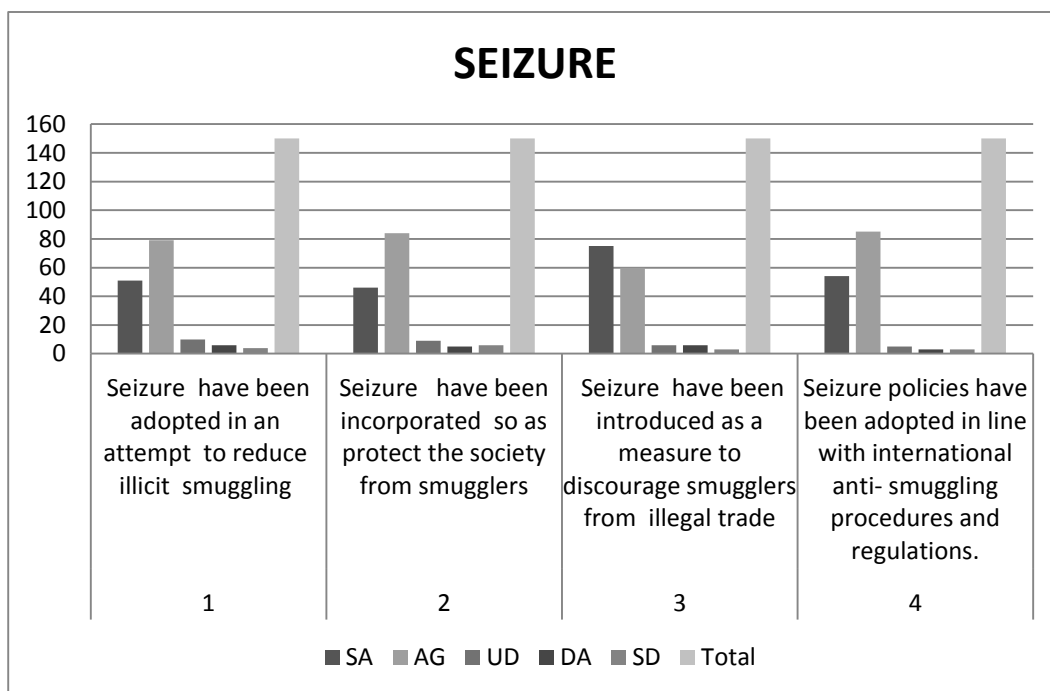


Figure 4.3: Response on Seizure

Table 4.3: Seizure

Seizure	Mean(X)	S.Dev
Reduce smuggling	1.77	0.605
Permanent solution to smuggling	1.67	0.595
Minimized illicit border trade	1.65	0.585
Screening Procedure	1.56	0.503

4.4.3 Patrolling Strategy and Custom Revenue Performances

This sought respondents' views on border patrolling strategy at customs service so as to establish whether mechanism play any role in the organization. The summary of the border patrolling strategies descriptive is highlighted in the table 4.4

When the respondents were asked to indicate whether the border patrolling strategy have helped in reducing smuggling 1% strongly disagreed, 3% disagreed, 5% neutral, 37% agreed and 54% strongly agreed.

On the question whether the border patrolling provides permanent solution to smuggling were 1% strongly disagreed, 3% disagreed, 11 % neutral, 39 agreed and 57% strongly agreed.

Respondents were also asked to indicate whether border patrolling have been useful in controlling illegal trade on the border post were 2% strongly disagreed, 4% disagreed, 9% neutral, 31% agreed and 45% strongly agreed.

When the respondents were asked to indicate whether the border patrolling is seen to protect evasion of revenue and those respondents were 2% strongly disagreed, 4% disagreed, 4%

neutral, 32% agreed and 49% strongly agreed.

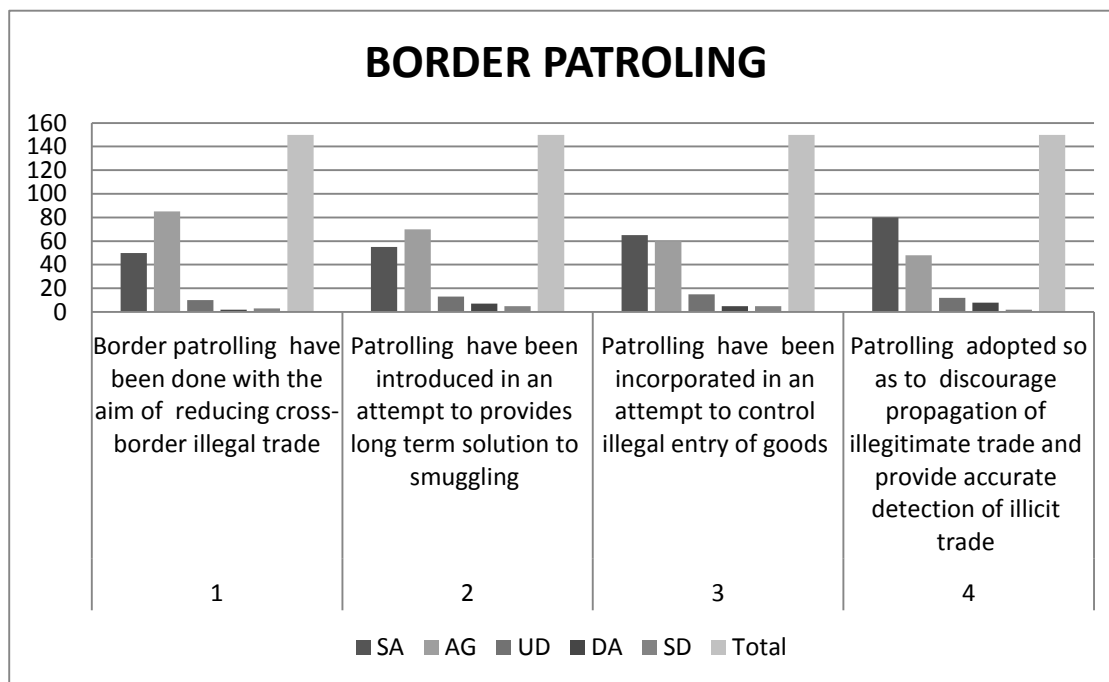


Figure 4.4: Response on Patrolling

Table 4.5: Patrolling

Patrolling	Mean(X)	Standard Deviation
Decrease smuggling	1.86	0.560
Long Term solution to smuggling	1.78	0.658
Stabilize competitive prices	2.25	0.463
Protection tax revenue	1.46	0.674

Statistical Model

Model Parameter (Custom Revenue)					
Source	Value	Std error	Pr>t	t-value	p- value
Intercept	4.01	0.672	0.67	2.70	0.010
Risk Profiling	6.04	0.405	4.34	2.45	0.015
Seizure	2.71	0.755	3.46	2.05	0.01
Patrolling	2.65	0.320	6.67	2.23	0.00

Table 4.6 Coefficient of the Statistical Model

An SPSS test to compare the means found that there was a significant difference by (t value 3.612, $p \leq 0.05$). This demonstrates the differences between risk profiling, seizure and border patrolling, suggesting the three anti-smuggling strategies are significant. For, example, p-value of 0.015, 0.010 and 0.00 are statistically significant at an alpha level of 0.05 which is 95% confidence levels.

The data collected were examine using SPSS a Microsoft based statistical software the regression model the output is given in the table 4.6

$$\text{Custom revenue collection (Y)} = C + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

$$Y = 4.01 + 6.04X_1 + 2.71X_2 + 2.65X_3$$

Y- Dependent variable (Custom Revenue performances)

C- Constant (factors beyond customs controls)

$\beta_1 X_1$ -Independent Variable (Risk profiling)

$\beta_2 X_2$ -Independent Variable (Seizure)

$\beta_3 X_3$ -Independent Variable (Patrolling)

4.5 Correlation Analysis

Correlation analysis was conducted to determine whether there existed any relationship between risk profiling, seizure and patrolling and customs revenue performances. The findings of the study show risk profiling and custom revenue performances, $r(0.589)$, $p \leq 0.01$, therefore there is a positive correlation between risk profiling and customs revenue performances. Consequently, seizure and custom revenue performance is shown as $r(0.566)$, $p \leq 0.01$. This shows there is a positive correlation between seizure and custom revenue performances. Lastly, patrolling and custom revenue performances is shown as $r(0.511)$, $p \leq 0.01$, therefore, there is a positive correlation between patrolling and customs revenue performances. This is illustrated in the table 4.5

Table 4.5 Correlation Analysis
Variables ¹²³

Custom Revenue Performances	Pearson Correlation	1		
	Sig.(2 –tailed)			
	N	150		
Risk Profiling	Pearson Correlation.	.532**	1	
	Sig. (2-tailed)	.000		
	N 150	150		
Seizure	Pearson Correlation.	.575**	.940**	
	Sig. (2-tailed)	.000	.000	
	N 150	150		
Patrolling	Pearson Correlation.	.563*	.876**	.966**
	Sig. (2-tailed)	.000	.000	.000
	N	150	150	150
**correlation is significant at the 0.01 level (2-tailed)				
*correlation is significant at the 0.05 level (2-tailed)				

4.6 Discussion of Findings

This chapter has presented the study results and findings. The major findings of the study include the existence of statistically significant relationship between risk profiling and custom revenue performances, seizure and border patrolling. There exists statistically significant relationship between risk profiling and seizure and also between seizure and border patrolling. These related to an overall understanding of the anti-smuggling remedies that are considered of importance on the customs revenue performances. The anti-smuggling strategies play an important role in the local industries overall tax performances and their growth. The commonly used anti-smuggling strategies are risk profiling, seizure and patrolling are important tools in prevention of illicit entry of commodities. The result in the finding shows that the three strategies are important ensure that there is proper monitoring and surveillances at the border

in order to prevent illicit goods from getting it way to Kenya market. The strategies have become important tools used by the customs officers in maintaining legitimate trade practice hence encouraging traders to carry out clean business while upholding integrity and ethics.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the study discussions, conclusions and recommendation. The summary of the entire study is presented first. This is followed by discussion on the extent to which risk profiling affect customs revenue performances, the discussion on the extent to which seizure affects custom revenue performances and the extent to which border patrolling affects customs revenue performances. The study conclusions and recommendation are presented in the same order.

5.1 Summary

The purpose of the study was to examine the effect of anti -smuggling strategies on custom revenue performances on Isebania border post in Kenya. The study was guided by the following research questions: how does adoption of risk profiling strategy affects custom revenue performances, to what extent does use of seizure affects custom revenue performances, and finally, what is the effect of border patrolling strategy on custom revenue performances.

The study adopted a descriptive research design. The population of the study was 200 employees of customs service department. This study adopted a stratified sampling technique to select a sample size of 150 respondents. A structured closed ended questionnaire was used to collect primary data. At the same time, primary data will be collected through use of questionnaires and interviews. Other secondary source of data will include textbooks, journals, magazines, and internet. At the point of data analysis, tables, and graphs will be considered.

The findings on the extent to which risk profiling affects custom revenue performances revealed a statistically significant relationship between risk profiling and custom revenue performances. Majority of respondents believed that when an organization used this

mechanism properly will lead to the reduction of smuggling and growth of industries thus leading to enhance domestic industries competitiveness.

The findings on the extent to which seizure strategy affect custom revenue performances revealed a statistically significant relationship between seizure and custom revenue performances. Many of respondents believed that when the government has stringent measures in place will increase level of compliances which is essential in the protection of tax loss, therefore increasing revenue collection. For this to be achieved, the border and surveillances personnel must keep vigilant at the border to prevent and control illicit movement of goods hence enabling domestic industries survivals which will ultimately enhance revenue performances.

The findings on the extent to which border patrolling strategy affect custom revenue performances revealed a statistically significant relationship between border patrolling and custom revenue performances. Majority of the respondents believed that regular patrolling is essential in prevention of entry of illicit goods which in turn may cause destruction of local industries. Equally, most of the respondents believed that an effective border patrolling strategy enhanced custom revenue performances while at the same time reducing goods smuggling. Similarly, over half of the respondents felt that when an organization utilized border patrolling mechanisms enable taxes enhancement as goods entering a country will be taxed hence improving tax collection.

5.1.1 Risk profiling Strategy Affects Custom Revenue performances

This study concludes that risk profiling is an essential component of the organization anti-smuggling strategy that enhanced custom revenue performances. Furthermore, risk profiling

enhances legitimate trade which allows domestic industries to bloom and thrive in the country. This study has demonstrated that when the country invested in risk management mechanisms, a revenue collection performance does get enhanced. A critical risk management is essential to overall revenue collection. The relationship between risk profiling and custom revenues collection is significant.

5.1.2 Seizure Strategy Affects Custom Revenue performances

This study concludes that seizure is essential in the country that is seeking to control illicit cross-border goods in the enhancement of revenue performances. For this to happen, an inclusive plan, policy development and monitoring are some of the seizure strategies that when used by a country, they do enhance revenue performances. Therefore, seizure mechanisms used by the customs service do not only enhance revenue performances but warrant future legitimate trade. Once the goods are seized and perpetrators are brought to books, then the practices will be minimized and discourage hence leading to legitimate trade practices. This study further concludes that the relationship between seizure strategies and customs revenue performances is statistically significant.

5.1.3 Patrolling Strategy Affects Custom Revenue performances

This study concludes that border patrolling is an important parameter on custom revenue performances. In order to realize this aspect, customs officers must take the initiative to carry out constant and rigorous surveillances on the border with the aim of concealing revenue loophole which smugglers use to transit goods across the border. In essences, border patrolling reveals that it's played an important role in the reduction of smuggling. Therefore, constant and consistent patrol management feedback are essential in the prevention and control of transit of illegal trade across border post and this will enhanced and promote legitimate trade being undertaken. Therefore, this study concludes that the relationship between border patrolling and custom revenue performances is statistically significant.

5.2 Conclusions

This study found out that there is an existence of strong relationship between anti-smuggling strategies and custom revenue performances. This account why the F-value for custom service department is 74.234 and F-tabulated value is 2.40. The result of this study support with the views of existing literature which says that anti-smuggling strategies has strong significant impact on attainment of business goals ,customs performances.

Once more, study found that the anti-smuggling strategies required to be strengthened in line with relevant anti-smuggling procedures through embracing changes presented by international trade. This argument supports the view of Hill (2010) which stated anti-smuggling strategies is a cognizant and deliberate approach undertaken by organization to protect local industries and general economy through developing strategies which meet current and future organizational needs. In line with this, Dan (2015) opined that organization anti- smuggling injects capabilities that are very difficult for competitors to bench mark and replicate. Again, more than any other assets, smuggling strategies provide the potential for long term solution to smuggling. The study was to establish the effects of anti-smuggling strategies on custom revenue performances in Kenya. The study concluded that anti-smuggling strategies such as use of seizure, border patrolling and risk profiling remained vital strategies use by customs services to combat smuggling in the border in order to enhance revenue performances and protecting local industries from the effects of cheap substandard goods. In addition, proper application of anti- smuggling strategies has impacted positively on the overall revenue performance and positive growth of domestic industries in Kenya. Besides, the study also concluded that economy have sustainably grown as result of the application of anti- smuggling strategies which had been affected and most of the business is slowly bouncing back after full adoption of anti-smuggling remedies. This has helped local industries to strive and flourish

enabling sustainability of home industries leading to growth and positive contribution to the economy.

5.3 Recommendations and Way Forward

1. Anti- smuggling strategies should be continuously strengthened by the relevant authority through policy reviews by capturing new dynamic that may sprout with the changing times.
2. Rigorous border surveillances and monitoring should be carried out in a manner that ensure that smuggler in order to keep smugglers at bay and in some case where offenders are caught should be apprehended in line with violation of anti- smuggling laws.
3. Capacity building should be carried out constantly in order to equip customs staffs with necessary skills and technical knowledge to handle smuggling tactics. This can be done by through training and seminars. Besides, traders doing business across the border should be constantly educated on the importance of paying customs duties on their goods crossing border

5.4 Area for Further Research

This study mainly focused on three aspects of anti-smuggling strategies on custom revenue collection. The researcher recommends that other studies be done to find more on the subject. This will amplify consistency of the statistics and effects of generality. The study covered only one border point; this shows that the results of this study are prejudiced towards the perceptions and data from only one entry point. It is suggested that such a study be done in other border post to raise the statistical power of the study and more dependable results. There is therefore a great potential for research in this direction.

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APPENDIX 1: COVER LETTER

Benard Kibet Cheruiyot,

P.o Box 20010-00100,

Nairobi

Dear Sir/ Madam

REF: PARTICIPATION IN AN ACADEMIC SURVEY

I am a post graduate student pursuing Post Graduate Diploma in Customs Laws & Administration. I am currently conducting a research study entitled “**EFFECT OF ANTI-SMUGGLING STRATEGIES ON CUSTOM REVENUE PERFORMANCES ON ISEBANIA BORDER-KENYA**”. You have been requested as one of the respondents to participate in the study.

The result of the study will be helpful for customs service department in assessing the extent to which; risk profiling, seizure and border affect customs revenue performances on Isebania border- Kenya.

This is an academic research and confidentially shall strictly be adhered to. Your name will not appear anywhere in the report. Please complete all your items to reflect your view and understandings. The data collected will be used for the purposes of this academic research only. Kindly spare at least some minutes to complete to the four sections of the questionnaire attached.

Thanks in advance

Yours Sincerely,

Benard K.Cheruiyot.

Appendix 2: Questionnaire

Effect of Anti- Smuggling Strategies on Custom Revenue Performance on Isebania

Border Post –Kenya

Please rate your level of agreement and disagreement based on the Likert scale of 1-5 as shown below

- 1- Strongly disagree
- 2- Disagree
- 3- Neutral
- 4- Agree
- 5- Strongly agree

SECTION A

Risk Profiling

No	STATEMENT	1	2	3	4	5
1	Risk profiling procedures have been done in attempt to minimize smuggling					
2	Risk profile have been introduced with the aim of ascertaining accuracy of cargo					
3	Risk profiling have been adopted in an attempt to provide permanent solution to smuggling					
4	Risk profiling has been implemented in line with international screening and scanning of illicit goods procedures.					

Seizure

NO	STATEMENT	1	2	3	4	5
1	Seizure have been adopted in an attempt to reduce illicit smuggling					
2	Seizure have been incorporated so as protect the society from smugglers					
3	Seizure have been introduced as a measure to discourage smugglers from illegal trade					
4	Seizure policies have been adopted in line with international anti- smuggling procedures and regulations.					

Border Patrolling

NO	STATEMENT	1	2	3	4	5
1	Border patrolling have been done with the aim of reducing cross-border illegal trade					
2	Patrolling have been introduced in an attempt to provides long term solution to smuggling					
3	Patrolling have been incorporated in an attempt to control harm cause smuggling					
4	Patrolling adopted so as to discourage propagation of illegitimate trade and provide accurate detection of illicit trade					

Custom Revenue

No	STATEMENT	1	2	3	4	5
1	Risk profiling enhances customs revenue collection					
2	Seizure enhances customs revenue collection					
3	Border Patrolling enhances custom revenue collection					
4	Custom compliance enhances custom revenue collection					