POLICY BRIEF

THE EROSIVE IMPACT OF COVID-19 ON CUSTOMS REVENUES IN AFRICA

AFRICAN TAX ADMINISTRATION FORUM

FORUM SUR L'ADMINISTRATION FISCALE AFRICAINE

An ATAF Policy Research

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Introduction

The COVID-19 pandemic has brought the world to a near standstill, with its devastating impact on health, mortality and the economy. On one hand, this pandemic is expected to bring about a major decline in tax revenue in most countries stemming from overall economic slowdown and from the tax policy and administrative measures taken in response. On the other hand, it is impacting trade as it affects Customs border operations. Ultimately, it would be interesting to know how has this pandemic affected trade flows and consequently customs revenues. This analysis seeks to shed some light on the impact of this pandemic to date on customs revenues in some selected African countries.

In estimating the possible ripple effects of the closure of borders across Africa on customs duty revenues, this analysis uses customs revenue data collected from a sample of 18 African countries who are member states of the African Tax Administration Forum (ATAF). The countries are: The Gambia, South Africa, Rwanda, Tanzania, Mauritius, Zambia, Burundi, Madagascar, Mozambique, Angola, Sierra Leone, Togo, Ghana, Zimbabwe, Côte d'Ivoire, Niger, Eswatini and Malawi; proportionately representative of most countries on the continent. All data were collected in local currency units and converted to Millions of USD for comparative purposes, using official average exchange rates sourced from IMF and World Bank online databases.[1] To ensure data confidentiality, the analysis was aggregated across the 18 countries. Using the findings from the 18 ATAF member states, the analysis extrapolated the estimated revenue loss to the rest of the 54 African countries by attributing similar revenue losses to countries within the same Gross Domestic Product (GDP) ranges derived from quartiles developed for the purposes of the analysis.

For the purposes of this analysis, we designated the period February 2020 to April 2020 as the 1st Wave COVID-19 Period. This period was selected because on the 30th January 2020, the World Health Organization's (WHO) Director-General declared the COVID-19 (by then 2019-nCoV) outbreak, *a Public Health Emergency of International Concern*.[1] The outbreak was later named COVID-19 on the 11th of February 2020.[2] Hence, we consider the month of February 2020 as the month which was pivotal in bringing global awareness to the COVID-19 outbreak. Again, in the month of February 2020, major economic activities had started to slow down in China, one of the largest trade partners to a number of countries around the world, especially African countries, even though COVID-19 was officially characterised as a pandemic by the WHO on 11th March 2020.

For comparative purposes, we designate the period prior to February 2020 as the *pre-COVID era* and the period January 2020 to April 2020 as the *1st Wave COVID Period*.

[1] https://data.worldbank.org/indicator/PA.NUS.FCRF

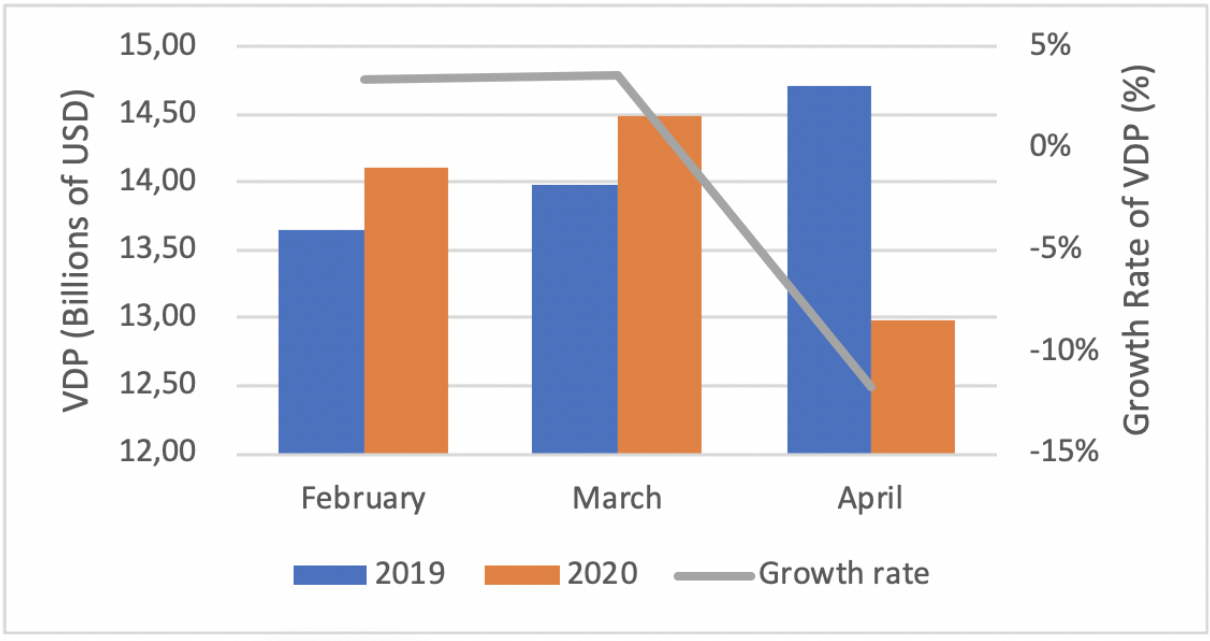
[2]https://www.who.int/news-room/detail/30-01-2020-statement-on-the-second-meeting-of-the-international-health-regulations-(2005)-emergency-committee-regarding-the-outbreak-of-novel-coronavirus-(2019-ncov)

[3]https://www.who.int/emergencies/diseases/novel-coronavirus-2019/events-as-they-happen

Trends in Volume of Imports

Using Value for Duty Purposes (VDP) to estimate the size of imports, we observed the trends in the pre-COVID era compared to the 1st Wave COVID period. *Ceteris paribus*, trade volume would be expected to increase due to growth in the economic activity of any African economy. Alongside this expected increase is seasonality, a special characteristic of trade pattern which means that imports generally fluctuate at different times of the year; for instance, we would expect to see a rise in imports during festive seasons. Taking seasonality into consideration, the analysis compares the trends in VDP for the period February-April 2019 to the period February-April 2020, each covering 3 months. Figure 1 below shows the trends in aggregate VDP for the 18 countries and compares year-on-year growth in the size of imports based on VDP.

Figure 1: Trends in size of imports based on the aggregated VDP for 18 African Countries



From figure 1, VDP registered growth when comparing on the one hand, the months of February 2019 and February 2020; and March 2019 and March 2020 on the other hand. However, the month of April 2020 registered a sharp decline in nominal VDP compared to April of the previous year. In terms of growth rates, the months of February and March registered only a one percentage point increase in year-on-year growth as evidenced by the nearly horizontal growth line above these months. On the other hand, the month of April registered a year-on-year nominal decline in size of imports of approximately 12 percent. This sharp decline is contrary to *apriori* expectation of an annual increase in the size of imports as earlier postulated. In addition, due to limited transportation options during the pandemic, the transportation cost of imports is anticipated to rise, thereby contributing to a higher Cost-Insurance-Freight (CIF) and subsequently a higher VDP (WTO, 2020). However, this is not the case as the VDP has declined, which clearly coincides with the closure of economic activities and lockdowns in several African countries, on account of the COVID-19 pandemic. Since the base of customs duties calculation is the VDP, such a decline may have likely resulted in a decline in customs revenues.

The customs revenue loss on account of COVID-19 constitutes a compounded loss on two accounts. Firstly, the reduction in trade volume, which is the base of customs revenues, due to slowdown in economic activities of trade partners as well as closure of borders. Secondly, a reduction in the dutiable Value for Duty Purposes (VDP) regardless of the volume of trade. Thus, while the trade volume may be the same as previous months or higher, there could be a huge proportion of duty free goods benefitting from existing Customs Procedure Codes (CPCs) and special CPCs with a provision for COVID19-related goods such as masks, hand sanitizers, ventilators and handwashing soaps, etc. Collectively, the two factors could explain the total customs revenue loss. In the forthcoming section, we estimate the size of the total customs revenue loss.

Estimation of Potential Customs Revenue Loss

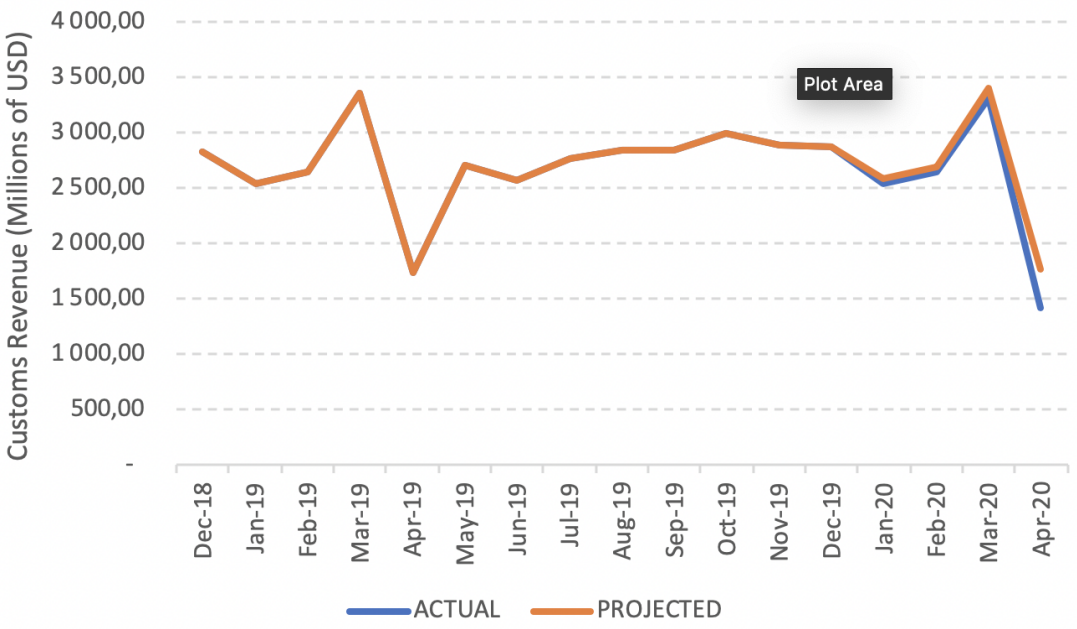
In estimating the potential customs revenue lost during the period February-April 2020, we ask the question "What would have been the Customs revenues during the above-mentioned period if there was no COVID-19 pandemic?" The analysis used two methods to estimate the potential customs revenue loss on account of COVID-19. Firstly, the analysis applied February to April 2019 month-on-month growth rates to January 2020 customs tax revenue to obtain projected estimates for February 2020 to April 2020, then compared these estimates to actual figures for the same period in 2020.[4]

[4] The broad technique has been recommended by the United Nations Conference on Trade and Development (UNCTAD) (2020) as one of the ways Tax Administrations can utilise trade data from Automated System for Customs Data (ASYCUDA) to analyze the impact of COVID19 on trade in their April 2020 article "*Adapting the use of Asycuda World to the Covid-19 Situation: Guidelines to Customs Administrations*". However, the actual formula drew inspiration from the Laspeyres Price Index proposed by a German economist and Statistician Ernst Louis Etienne Laspeyres (1834-1913).

Secondly, as a robustness check, we used the Average Effective Tax Rate (AETR).[5] In this approach, we assumed that the average tax rates applicable on the imports in the year 2019 are applicable in 2020.[6] That is, using 2020 Value for Duty Purposes (VDP) for the period February to April 2020, we applied the same AETR which prevailed in the similar period in 2019 to estimate the projected 2020 customs tax revenue.

To gain a picture of the potential revenue changes, we present a graph in Figure 2 that shows the projected customs revenues for the months of February 2020 to April 2020 based on the growth rates that were registered in 2019 over the same period.

Figure 2: Actual vs Projected Customs Revenue Aggregated across 18 Sampled Countries (FEB-APR 2019 versus 2020)



[5] The Average Effective Tax Rate (AETR) is calculated as the ratio of the tax revenue to its base. In the case of customs revenues, the base is Value for Duty Purposes (VDP) which is the local currency-equivalent of the Cost-Insurance-Freight (CIF). In computing the AETR, we computed monthly AETRs for each country and computed the average for the 18 countries across each month.

[6] Drawing inspiration from the Laspeyres Price Index proposed by a German economist and Statistician Ernst Louis Etienne Laspeyres (1834-1913) (Drechsler, 2005).

Using the growth rates of 2019 period, *ceteris paribus*,[7] we grow the aggregated customs revenues for the 18 sampled countries from January 2020 to obtain projected customs revenues. Figure 2 compares the projected customs revenues to actual customs revenues registered over the same period. Prior to January 2020, the two graphs coincided as the projected figures are the same as actual figures. After January 2020, it is observed that the projected revenues are higher than the actual revenues that were collected over the same period.

Table 1 provides estimates of the projected versus the actual revenues to give a picture of the potential revenue loss experienced across the 18 sampled countries.

Table 1: Estimated Customs Revenue Loss in the 1st Wave-COVID era using static growth rates

Month	Actual Customs Revenue	Projected Customs Revenue (Millions of USD)	Estimated Revenue Loss (Millions of USD)	Share of Revenue Loss in Total Customs Revenues
Feb - 2020	2, 641.04	2, 690.20	-49.17	-2%
Mar - 2020	3, 317.79	3, 411.24	-93.45	-3%
Apr - 2020	1, 424.55	1, 771.15	-346.60	-24%
			Total: -489.21	Average: -10%

[7] Ideally, it would be best to use three-year averages to grow the data but in the absence of detailed data, the ceteris paribus assumption for 2019 holds.

Table 1 shows that over the three-month period February-April 2020, the 18 African countries lost, on average, over **USD 489.21 million** on account of the COVID-19 pandemic. The loss was much more pronounced in the month of April 2020 as it accounted for close to 24 percent of the total customs tax revenues. On average, over the three-month 1st Wave-COVID period, the 18 sampled countries lost 10 percent of the total customs tax revenues. Consequently, the challenge of meeting revenue targets in the COVID-19 era has never been more pronounced.

As a robustness check, in Table 2 below, we employed an alternative estimation technique of customs revenue using the Average Effective Tax Rate (AETR) by assuming that the average tax rates applicable on the imports in the year 2019 are applicable in the 2020. Then, we computed the difference in the two customs tax estimates obtained as a share of total revenue. Comparatively, Table 2 shows that across the same months, the AETR in the year 2020 is lower than the AETR in the year 2019. There are at least two possible explanations behind the lower average tax rates in 2020. Firstly, as already explained, due to CPCs on account of COVID-19, the non-dutiable VDP may have increased, causing a static or lower customs revenue to have a higher denominator as given by the total VDP.[8]Secondly, due to a slowdown in border operations from both border controls and Customs controls, it could take longer to clear goods as some commercial imports could remain longer under customs bond or bonded warehouses.

[8] AETR=Total Customs Revenue / (Dutiable VDP + Non-Dutiable VDP), hence if the non-dutiable portion increased at a rate higher than the dutiable or while the dutiable remained static, then the AETR would have a higher denominator, effectively yielding a lower AETR.
N.B Total VDP in this case is the sum of the dutiable and non-dutiable VDP

Table 2: Estimated Customs Revenue Loss in the 1st Wave-COVID era using static Average Effective Tax Rates (AETR)

Month	2020 VDP (Aggregated)	2020 AETR	Estimated Revenue 2020 (Based on 2020 AETR)	2020 VDP (Aggregated)	2019 AETR	Estimated Revenue 2020 (Based on 2019 AETR)	Estimated Revenue Loss	Share of Revenue Loss in Total Customs Revenues
Feb - 2020	14, 109.06	0.23	3, 297.99	14, 109.06	0.24	3, 431.69	-133.70	-4%
Mar - 2020	14, 482.16	0.23	3, 314.09	14, 482.16	0.24	3, 539.90	-225.81	-7%
Apr - 2020	12, 981.65	0.21	2, 749.16	12, 981.65	0.22	2, 855.52	-106.36	-4%
							Total: - 465.87	**Average: -5%**

From the alternative estimation using AETR in Table 2, the average three-month customs revenue loss aggregated across the 18 sampled countries equals **USD 465 Million,** less than the previous figure of **USD 490 Million** reported in Table 1 using the static growth approach. This method reports losses of 5 percent of total customs tax revenues on average, which is lower than the average share reported in Table 1 because of the revenue loss outlier registered in the month of April 2020.

In considering both methods, the projected customs revenue loss experienced in the 1st Wave COVID-19 Period for the **18 sampled countries** is on average within **USD 450-500 Million** with the share of the loss in total customs revenue ranging from **5-10 percent**.

Estimation of Africa-wide Customs Revenue Loss

Furthermore, we drew from the 18 ATAF member states' results to extrapolate the revenue loss in customs revenues on account of COVID-19 for the whole of Africa.[9]

We obtained Nominal Gross Domestic Product Data for 2018 in USD for 54 African Countries. [10] The GDP data was sourced from the World Bank database.[11]

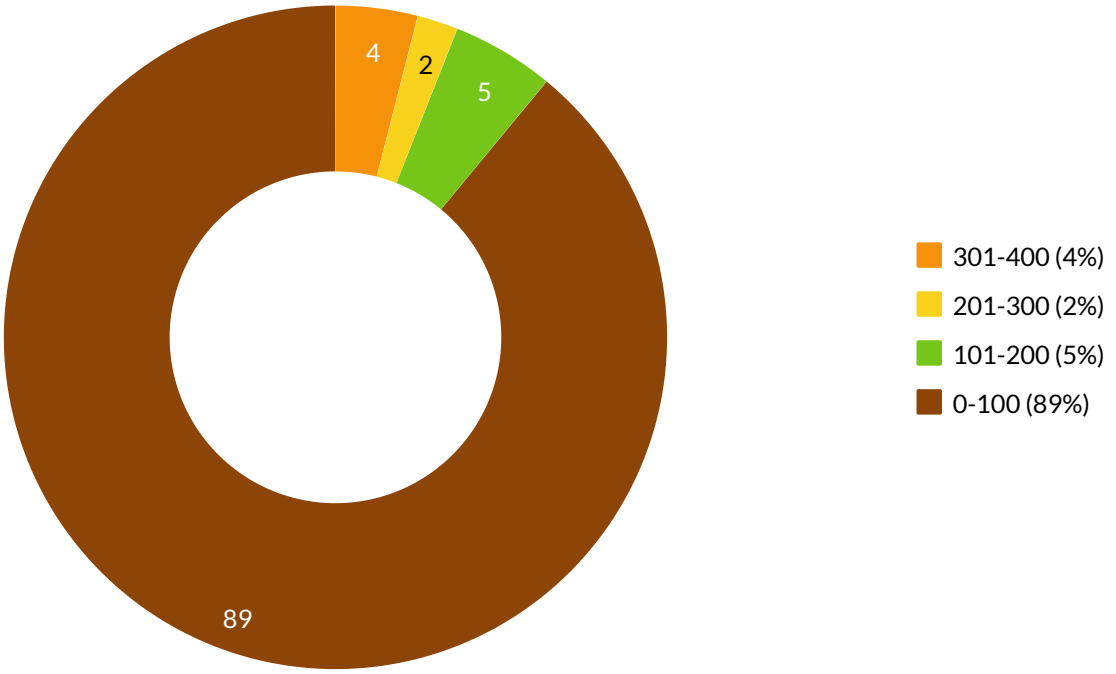
[9] The ATAF Secretariat developed the methodology, drawing inspiration from a book by Oomes & Meissner (2008) which estimated Trade Loss within-bloc and outside-bloc for a number of countries.

[10] There is a total of 54 *countries* in *Africa (fully sovereign states excluding dependencies)*, according to the United *Nations.*

[11] Nominal Gross Domestic Product Data (2018) sourced from https://databank.worldbank.org/

The GDP was categorized into quartiles based on the range of actual data. The GDP spanned the following categories in Billions of USD: 0-100, 101-200, 201-300, and 301-400. The distribution of African countries within the ranges provided is shown in the pie-chart in Figure 3 below.

Figure 3: Distribution of African Countries within GDP Quartiles in USD Billions



From Figure 2, 48 out of 54 African countries have GDP between 0 to 100 billion US Dollars and the fewer remaining ones have GDP spanning from 101 to 400 Billion USD, with only two countries reporting GDP values in the top most category of the quartiles.

Placing all the countries in these four categories of GDP ranges, we then extrapolated the average revenue loss of the 18 ATAF member countries within each category to the rest of the African countries within the same GDP range. The analysis relied on the key assumption that African customs revenue losses will vary depending on the range of GDP without assuming any deterministic relationship. In Table 3 below, we present findings from the extrapolation of customs revenue losses to 54 African countries.

Table 3: Estimated Customs Revenue Loss Per GDP Quartile Across Africa

GDP range (USD billions)	Number of African countries within GDP range	Average revenue loss for quartile (millions of USD)	Customs revenue loss (millions of USD)
301-400	2	-8.18	- 16.35
201-300	1	-10.06	- 10.06
101-200	3	-31.77	- 95.31
0-100	48	-20.18	- 968.85
Total			**- 1,090.57**

Overall, we can cautiously conclude that, on average, all African countries collectively lost **USD 1.09 billion** of customs revenues in the three months (from February 2020 to April 2020) due to the COVID-19 pandemic. The estimation places the average monthly customs revenue loss at slightly over **USD 360 million[12]** for all countries in Africa. This average monthly figure can be used to obtain a crude estimate of the customs revenue loss in say, ***n***months by simply multiplying the number of months (***n*)** by the average monthly customs revenue loss. For instance, assuming the status quo remains, by the end of December 2020, Africa would be estimated to have lost approximately **USD 3.99 billion[13]** in customs revenues on account of COVID-19.

From the analysis in Table 3, we also observed that countries with a higher GDP reported smaller customs revenue losses. We postulated that countries with high GDPs need not rely more on customs revenues as they have diversified sources of revenue generation stemming from the significantly large size of their economies[14].

[12] USD 1.09 billion/3 = approximately USD363 million

[13] USD363 million x 11 months (excluding January 2020) = USD 3,993 million

[14] Because they have huge GDP (High Industrial Production- from the other side of the GDP computation), they likely produce more than smaller-sized economies. Hence, a large composition of their imports are raw materials not finished products. Finished products attract higher import duties unlike raw materials. That is why such countries rely less on revenues from imports. Rather than revenue generation, the motivation to tax imports higher stems from a protectionist concern for domestic industries..

Much as volume of trade is high in such countries, they have industries that would benefit from customs concessions and would import largely duty-free raw materials to boost domestic production unlike finished products which attract higher duties. On the other hand, small economies with under-developed manufacturing industries are likely to import a significant proportion of finished products versus raw materials and also rely heavily on customs revenues as a means of Domestic Resource Mobilization (DRM). Concurring with these findings, in the 2019 ATAF's African Tax Outlook (ATO) publication , countries which reported 50 percent or more (at the extreme) in the share of customs revenues in total tax revenues stated GDP figures which were less than USD 100 billion. Such countries also reported comparatively low contribution of the share of the secondary industry and manufacturing in GDP (ATO, 2019).

Conclusion and Recommendations

This analysis has estimated that on account of the COVID-19 pandemic, 18 ATAF member states have lost **USD 450-500 million** in three months, with the share of the loss in total customs revenue ranging from **5-10 percent**. At Continental level, we estimated that Africa has lost roughly **USD 1.09 billion** of customs revenues in the three months (from February 2020 to April 2020) due to COVID-19. The analysis further predicted that *ceteris paribus*, by the end of December 2020, Africa would be estimated to have lost about **USD 3.99 billion** in customs revenues because of the pandemic.

This customs revenue loss analysis emphasized the existing threat to African tax administrations (i.e. departments within Ministries of Finance (MOF) and semi-autonomous Revenue Authorities alike) and their objective of meeting Customs revenue targets during this COVID-19 pandemic. In that regard, countries that rely more on Customs revenues may need to undertake swift actions to safeguard tax revenues and enhance trade facilitation during the COVID-19 pandemic. We hereby provide a few recommendations below in that regard.

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Intensifying Post Clearance Audits (PCAs)

Tax Administrations should consider intensifying post clearance audits (PCAs) during and post COVID-19 pandemic. These are audit-based control measures that satisfy Customs Authorities as to the accuracy of the declarations through the examination of relevant books, records, business systems and commercial data held by persons concerned (UNECA, 2006). PCAs are crucial as they enable application of multi-layered risk-based control approaches, resulting in speedy clearance of cargo. PCAs further reduce the need for physical examinations and allow for a holistic evaluation of the essentials necessary for the calculation of duties and taxes. They have the advantage of facilitating trade and enhancing compliance, hence safeguarding revenue. UNECA (2012) asserts that PCAs result in increased revenue inflows, citing that in Japan, they generated more than twice as much revenue in 2009 than in 1999. PCAs are done following a risk-based selectivity approach, and in the Automated System for Customs Data (ASYCUDA) World, the blue lane is reserved for clearances subject to PCAs.

Relying on technology in customs operations

Customs administrations should consider leveraging on technology in their operations so as to facilitate fast flow of trade and relief items while at the same time safeguarding customs revenue. Heavy reliance on manual procedures slows clearance of goods, hence revenues to be realised will be low. While nearly 40 African countries use the standardised Automated System for Customs Data (ASYCUDA), Customs administrations that are yet to have clearance systems in place need to consider having one. Those with ASYCUDA should also consider reviewing the risk criteria to ensure that revenue intensive goods are well targeted while at the same time shipments for COVID-19 response are expedited.

Furthermore, implementation of Regional Electronic Cargo Tracking Systems (RECTS) like the ones being implemented in the East African Community (EAC), is a good practice worth considering because this allows remote monitoring of cargo trucks, thereby leading to expedited trade flows, risk-based clearance and ultimately safeguarding of revenue. On the same note, it is imperative that countries should also allow advance information sharing and third country viewing rights among themselves so that landlocked countries especially, can easily determine in advance the nature and the revenue implications of the merchandise that they expect to clear. This can be done through advance sharing of image results of non-intrusive inspections.

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The usage of drones could also be explored to reduce revenue leakage. In related efforts, Ghana has piloted the use of drones in property tax base assessment with some success. During COVID-19, a significant increase in smuggling of high value products especially tobacco and alcohol has been reported in some countries that imposed full or partial lockdowns and banned sale of these goods.[15] Therefore, Customs administrations need to enhance their intelligence and anti-smuggling enforcement efforts to improve compliance and reduce revenue leakages. In the era of COVID-19, tax administrations should endeavor to perform "smart" anti-smuggling enforcements by using drone technology to pin-point smuggling activities in uncharted routes and other porous borders. In that regard, the United States (U.S.) Customs and Border Protection is a world-class example. However, proper legislation must accompany the use of drones as privacy concerns could be raised by residents living along the borders.

Adopting risk management practices and systems

The disruptive impact of the COVID-19 pandemic on trade flows has increased the importance of risk management practices and systems in customs operations with the aim of fast-tracking release of low-risk goods upon arrival. Through risk profiling and the implementation of Authorised Economic Operators (AEO) scheme, Customs administrations should be able to facilitate trade and minimise human physical contact while at the same time focusing on high revenue yield merchandise.

This is also a cost-efficient way for customs operations because it implies that few frontline officers are required on the ground to clear goods and it allows redirection of resources towards key compliance risks. Furthermore, this is highly convenient especially when many Customs administrations are implementing policies of working from home and working in shifts.

Enhancing Seamless Data Sharing, Intra and Inter-Agency Cooperation

It is imperative that Customs administrations collaborate with the domestic tax agencies and Customs administrations in neighbouring countries to allow exchange of information for customs purposes. At a more advanced level, the European Union is implementing a web-based, seamless integrated data pipeline which links buyers and sellers and the interested economic operators in between. At the national level, the need for the implementation of the "Single Window" has become more pronounced with the COVID-19 pandemic. The Single Window means that trade documents at the border need only to be submitted once at a single-entry point and the information is shared across government systems such as Customs officials, Immigration, Bureau of Standards, and other border agencies. The key prerequisite is harmonization of data requirements, formats, and inter-operability of government systems.

[15] https://edition.cnn.com/videos/world/2020/06/09/south-africa-coronavirus-covid-19-pandemic-cigarette-ban-smuggling-mckenzie-pkg-intl-ldn-vpx.cnn

This has the potential to minimize contact with importers as only documents will flow within the systems once submitted at the first contact. Although this is a medium to long-term solution, it has significant potential to safeguard revenue and counter future disasters like the COVID-19 pandemic.

Again, during the COVID-19 crisis, traders may still engage in illicit and unscrupulous activities to defraud Customs administration,s thereby leading to further loss of revenue. Therefore, inter-agency collaboration at national and international level and Exchange of Information (EOI) will ensure that data is shared and utilised to safeguard or enhance revenue collection.

In the same vein, Customs administrations can leverage Customs data analytics to inform revenue enhancing strategies. Customs data analytics also has the potential to help identify and seal revenue loopholes thereby limiting the erosive effect of COVID-19 on customs revenue in Africa.

Safeguarding the safety of staff

In addition to collecting customs revenue, Customs officials in the frontline help protect society from health, safety, and security threats. Due to the physical nature of customs clearance process, Customs staff are at risk of exposure to COVID-19. As such, Customs officials should be protected from potential exposure by being provided with adequate safety gear to effectively perform their duties. Alternative options to consider include adopting virtual and remote clearance mechanism. As Pope (2020) rightly observes, " managing the clearance process remotely and digitally enables the health of Customs officers and importers or exporters to be protected."

The challenge, however, may be the level of advancement in the ICT systems adopted by Customs Administrations among ATAF member states. In that regard, the ATAF Secretariat, in conjunction with the African Development Bank (AfDB) is implementing a project that will develop a Guidebook for Tax Administrations to implement efficient ICT tax systems that will improve revenue generation, improve operational efficiency and prevent revenue leakages. With the expected launch of the Guidebook in 2021, tax administrations of ATAF member countries are likely to benefit from the project by improving the efficiency of their ICT tax Systems.

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