



POLICY REPORT

Borders in Globalization Review
Volume 5, Issue 2 (Summer 2024): 60–67
<https://doi.org/10.18357/bigr52202421999>

The Effect of World Customs Organization's AEO Programme on Trade Facilitation in Zimbabwe

Rwatida Mafurutu *

Despite Zimbabwe offering considerable trade facilitation benefits under its Authorized Economic Operator (AEO) Programme, only 14 AEOs in total had been accredited at the time of carrying out this research from more than 3,000 transporters, 400 clearing agencies or brokers, 700 large clients, and 3,000 exporters and importers. In view of this low programme uptake, this author saw it justifiable to carry out this study. More so, it is the first of its kind to be undertaken in the country. The qualitative study sought to examine the effects of the World Customs Organization (WCO)'s AEO Programme on trade facilitation in Zimbabwe. Data was collected through a Focused Group Discussion (FGD) and secondary data review. The secondary objectives were: a) to appreciate the trade facilitation developments in Zimbabwe, b) to review the AEO regulatory and legislative framework, and c) to understand the administration and management of the programme in the country.

Disclaimer

The views and contents of this document only reflect the author's opinion and do not represent the point of view of the Zimbabwe Revenue Authority (ZIMRA).

Introduction

The WCO Council adopted the SAFE Framework of Standards (Framework) by unanimous acclamation during its June 2005 Annual Sessions in Brussels,

Belgium (World Customs Organization 2012). The Framework focused on deterring growing concerns of international terrorism, simultaneously securing and facilitating worldwide cross-border trade and safe revenue collections by Customs administrations (World Customs Organization 2005). To remain effective and relevant to the complexities of the ever evolving and emerging threats in the international supply, the Framework is routinely updated under the Customs-to-Business Pillar (World Customs Organization 2020).

* **Rwatida Mafurutu**, Master of Commerce Specializing in Management Practice in the Field of Trade Law and Policy (University of Cape Town—Graduate School of Business, South Africa), Master of Philosophy in Taxation (African Tax Institute—University of Pretoria, South Africa), Master of Science in Fiscal Studies (National University of Science and Technology, Zimbabwe); 30 years of professionalism in the administration and management of Customs and Excise operations. ORCID <https://orcid.org/0009-0008-7921-7611>



An AEO is a party involved in the international movement of goods, in whatever function, that has been approved by and/or on behalf of a national Customs administration as complying with the WCO or corresponding supply-chain-security standards (United Nations 2012). When properly implemented, the AEO Programme presents many benefits to Customs and businesses. These include fewer delayed shipments, fewer physical and document-based controls, and the sharing of Customs’ security responsibilities with the private sector.

Brief Context

Zimbabwe launched the AEO Programme in 2013, starting with five exporters/importers under Phase 1. It ran as a Pilot Project up to 2017. Thereafter, Phase 2 opened to all sectors, which included manufacturers, importers, exporters, clearing agents, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses, and distributors (ZIMRA 2023). In September 2017, ZIMRA approved the Mercator Implementation Plan, whose strategic objectives included strengthening and expanding ZIMRA’s AEO and Post Clearance Audit (PCA) programmes.

Accompanied by a Mercator Programme Advisor and WCO PCA expert, five ZIMRA AEO experts undertook a benchmarking visit to the South African Revenue Services (SARS) in Pretoria in August 2018 (World Customs Organization 2018). Thereafter, the WCO held a national workshop in Harare during the period of November 19–21 2018. It focused on assisting ZIMRA with the development of a fully-fledged AEO programme, implementation of Article 7.7 of the World Trade Organization (WTO)’s Trade Facilitation Agreement (TFA) (World Customs Organization 2018a), and the strengthening and expansion of ZIMRA’s AEO and PCA programmes to include a wider range of compliant traders (World Customs Organization 2018b). This was in line with recommendations under the Zimbabwe Mercator Implementation Plan 2017–2020. Article 7.7 obliges Customs authorities to provide additional trade facilitation measures to accredited Authorized Operators. These benefits should include at least any three of: reduced documentary and data requirements, fewer physical inspections/examinations, rapid release time, deferred payments, comprehensive or reduced guarantees, single declaration, and clearance of goods at premises (United Nations 2012a).

On the trade facilitation front, Zimbabwe has several strategies in place. The Automated System for Customs Data (ASYCUDA) World System, Electronic Cargo Tracking System (ECTS), electronic pre-clearances, Data Processing Centres, e-Single Window, drones, baggage and Non-Intrusive Inspection X-ray scanners are among some of the modern provisions in use. High-level

political will was behind the recent completion of the USD 300 million Beitbridge border modernization under a 17.5-year public-private-partnership build-operate-and-transfer arrangement (Mafurutu 2022).

Why the Study?

Through this study, this author sought to analyse the impact of the implementation of the AEO Programme as a trade facilitation measure in Zimbabwe since 2013. Trade facilitation refers to the explicit set of actions that streamline and simplify border formalities, processes, operations, and procedures in the clearance of goods and services across borders (Mafurutu 2022). Zimbabwe ratified the WTO Trade Facilitation Agreement (TFA) on October 17 2018. Its current rate of implementation commitments stands at 84.9 percent with a timeframe spanning from February 2017 to December 2029 (World Trade Organization 2023).

The subsidiary objectives of the study were: a) to appreciate the trade facilitation developments in Zimbabwe, b) to review the AEO regulatory and legislative framework, and c) to understand the administration and management of the AEO Programme in the country. In presenting the research findings, the author begins by conducting an AEO policy gap analysis, highlighting justifications and approaches, followed by a brief literature review, the research findings, a conclusion, and, lastly, implications and recommendations.

Policy Gap Analysis, Justifications, and Approaches

At the start of Phase 2 in 2018, ZIMRA, through its Customs division, extensively held national AEO-Public-Awareness Workshops and Sensitization Programmes. In response, participants generally showed enthusiasm to be accredited. An estimated 300 AEO self-assessment questionnaires were distributed for completion and return. However, the bulk of these were not returned. Subsequent follow-ups were unyielding, leaving the initial uptake extremely low.

A study carried out at Zimbabwe’s busiest border, Beitbridge, in 2019 revealed that of an average of 400 trucks that passed daily in the first half of 2018 with correct documents, the turnaround time was 48 hours. At Chirundu One Stop Border Post where 280 northbound trucks and 140 southbound were cleared daily, Customs officials noted that it took up to 16 hours to complete border formalities while truck drivers said their overall waiting time was around 36 hours (Ngarachu et al. 2019). These long delays were largely attributed to a number of issues, and among them was the notable low uptake of the AEO Programme. By this time, only 14 entities had been certified out of



over 3,000 cross-border transporters, 400 brokers, 700 large clients, and 3,000 exporters and importers. This low uptake is despite the benefits offered by the programme to AEOs which include simplified Customs formalities, expedited movement of cargo at all ports of entry, fewer physical and document-based controls, reduced demurrage costs, priority treatment in query resolution and improved business relations with ZIMRA. Given this unresponsiveness, this author saw it justifiable to carry out this study. More so, it is the first of its kind. The findings are therefore of interest to many (e.g., policymakers, implementers, and private businesses). Zimbabwe bears many political, legal, historical, social, and economic similarities with its African peers. The findings may therefore be applicable to a wider geographic community. To contribute to new knowledge, the findings are fit for benchmarking in subsequent studies.

The data collection method employed was a mixture of a Focus Group Discussion (FGD) approach and a review of various sources of secondary data. The AEO Programme is still in its early stages and remains the responsibility of a small team of experts in local customs and AEO implementation within the Division of Customs and Excise of ZIMRA. The team has been responsible for the planning, leading, controlling, rolling out, and implementation of AEO strategy. It is for these reasons that their opinions were sought after. Of the seven targeted AEO experts, five turned up for the FGD.

AEO Policy Implementation and Some of the Key Emerging Lessons

In a study of the East African Community (EAC), it was noted that the adoption of the simplified EAC-AEO procedures reduced trade costs incredibly (East African Community 2015). In Uganda, the impact of AEO accreditation on trade facilitation revealed three key outcomes: accredited operators enjoyed reduced clearance time, experienced exponential trade growth, and paid significantly more tax to the government than their non-accredited peers (Okoboi & Kyanzi 2018).

During the WCO review of Zambia’s Customs Accreditation Client Programme (CACAP), the diagnostic team made several recommendations to the Zambia Revenue Authority (ZRA). These included identifying additional tangible trade facilitation benefits, strengthening AEO security validation, implementing post-authorization management processes including Other Government Agencies (OGAs), applying enhanced IT Systems for effective identification of CACAP operators, initiating exchanges for Mutual Recognition Agreements (MRAs) with other key trade partners, and developing

an AEO training and capacity-building programme (World Customs Organization 2019).

Having been established in 2009, Chirundu—as one of the first One Stop Border Posts in Southern Africa—lies between Zimbabwe and Zambia to the north (of Zimbabwe), while Beitbridge Border Post lies between Zimbabwe and South Africa to the South (of Zimbabwe). The name Chirundu is shared by both Zimbabwe and Zambia. For Zimbabwe, Chirundu One Stop Border Post remains the second-busiest border post compared to Beitbridge. Both ports of entry form part of the busy North-South Corridor, and are interconnected by both the regional trunk road network and the trans-African highway network (see illustrative map in Figure 1).

Customs optimization of resources and close collaboration with all small operators and OGAs is critical under the AEO concept. Findings from a study in the majority of Asian-Pacific Economic Cooperation (APEC) economies revealed that small sizes of Customs AEO staff and limited use of automated processes negatively impacted the processes leading to AEO certification (Galindo et al. 2020).

In another study—in which 19 out of 21 APEC economies participated—despite Customs authorities making considerable progress in promoting cooperation with OGAs, it remained a challenge for OGAs to provide benefits to AEOs since certification followed Customs set criteria (Asia-Pacific Economic Cooperation 2020). In an analysis to establish successful factors versus challenges in the Organization of Islamic Cooperation AEO Programmes, the development of bilateral/regional MRAs, adoption of client relations management, private sector partnership awareness, and consultation with Customs before application were noted among



Figure 1: Illustrative map showing Beitbridge and Chirundu OSBP.
Source: adapted from Google Maps 2021.

the success factors. On the contrary, design challenges included lengthy AEO approval times, scarce participation of small players, an insufficient number of MRAs, low levels of security, and difficulties in communication between Customs and the private sector as well as other government agencies (COMCEC 2018).

Several key issues emerged during the 5th WCO Global AEO Conference held virtually from May 25–27 2021 (themed “AEO 2.0: advancing towards new horizons for sustainable and secure trade”). Lack of harmonization in levels of automation, physical security, and guarantee are prevalent challenges in current AEO programmes. The harmonization of AEO application, validation, and certification procedures through the use of technology was emphasised. Responding to evolving threats requires leveraging new technology, digitalization, data exchange, and the use of contactless systems in the entire procedure of trade documentation and processing. Intergovernmental entities stressed the importance of Customs and businesses working together towards strengthening the supply chain through e-commerce. Partnerships and extension of AEO programmes to new operators are key to furthering trade and development. Building trust for genuine partnerships in AEO programmes and MRAs in addition to sound capacity building are critical in the flourishing of Customs-to-businesses collaboration. Customs was encouraged to establish a meaningful dialogue with the private sector, appreciate its concerns, and spell out AEO Programme expectations (World Customs Organization 2021).

It is in the context of some of the above emerging lessons and findings that the author facilitated and guided the FGD toward achieving the central objective of this study.

Findings

From the FGD held, the AEO uptake remains very low due to several factors. The AEO self-assessment questionnaire is long and perceived as complicated, demanding sensitive business information about the prospective AEO applicant. According to respondents, this raised suspicion and mistrust among the prospective businesses as to the actual purpose and intention of the entire programme. The majority of the intended beneficiaries lacked appreciation and knowledge of the AEO Programme’s goals and procedures.

It also emerged that the cost of compliance with the minimum standards (such as reliable network connectivity, computer knowledgeability, and modern security systems) to qualify for AEO accreditation was high. The participants perceived a considerable mismatch between the high AEO accreditation costs of compliance compared to the existing AEO trade facilitation benefits. A point of discussion was raised

over the non-use or delayed introduction of the AEO logo to distinguish AEOs from non-AEOs. Participants generally concurred that the introduction of the logo was key in boosting AEOs’ business reputation and trust among trade partners.

In the absence of an AEO electronic platform, applications for AEOs are processed manually in Zimbabwe. The group saw this as contributing to delays in the certification of AEOs. South Africa had similar challenges. At the start of its programme, registration and licensing were done manually and some applications failed to reach the South Africa Revenue Services (SARS) offices while others were lost entirely. In response, SARS introduced the Registration, Licensing and Accreditation (RLA) System—an e-filing platform—in April 2018, leading to more than seventy different client types successfully registering online. SARS also equipped selected branches with facilities to assist walk-in applicants with their applications (Deloitte 2021).

As for the low uptake of the AEO programme, the FGD participants generally admitted that most businesses had reputations of not fully complying with Customs regulations and provisions. It further emerged that the majority of the eligible sectors are generally classifiable in the Small to Medium Enterprises (SMEs) categories and lack the modern computerized and automated systems required under the AEO Programme. It emerged that the introduction of the use of AEO certificates, logos, and identifiers was at a very advanced approval stage. However, an analysis of the specific and general AEO benefits in place across all sectors is generally the same in scope, if not generic. In the absence of dedicated separate AEO express lanes, currently, ad hoc arrangements for expedited AEO movement on arrival are undertaken. Collaboration and/or regular engagement with OGAs at the operational level was seen as narrow, while general AEO Programme awareness and appreciation among OGAs is yet to be fully leveraged.

A review of secondary data corroborated some of the above AEO policy response findings in Zimbabwe. In a Tanzanian case, the AEO Programme uptake remained very low because of several issues. These included limited knowledge of AEO benefits and certification requirements, the high cost of accreditation, and the demand for considerable investments in time, resources, and technology, for example, access control systems, CCTV cameras, and secure storage facilities (George 2023). In a 2018 study carried out to analyse factors affecting the uptake of AEO certification by clearing agents in Mombasa, Kenya, 74 percent of the respondents said that many operators did not enrol because their systems were not compatible with the prescribed conditions of the AEO Programme, and that the AEO accreditation process was very lengthy (Ndeto 2018).

Under the regulatory environment, the respondents revealed that Zimbabwe undertook a legislative review that resulted in the promulgation of Statutory Instrument 148 of 2015. It amended the Regulations (Statutory Instrument 154 of 2001) to include five new extensive provisions in the form of sections 34A to 34E (See Table 1 below).

There are no provisions for Customs Co-operation and Mutual Administrative Assistance Agreements and MRAs in the current domestic legislation. Currently, Zimbabwe relies on the WTO TFA provisions in this regard. The legislation does not provide timeframes for stages in the AEO approval process, from submission of an application form to accreditation, while the 2017 AEO guidelines in place are pending alignment with the 2021 version (most recent).

On the administration and management of the AEO Programme front, in the absence of a dedicated AEO standalone unit, Zimbabwe has an active standalone PCA and Customs Risk Management Units (CRMUs) for this purpose. The CRMU is responsible for operationalizing and spearheading the AEO Programme nationally. This includes setting up ad hoc Accreditation Committees comprising staff from other sections such as PCA and Enforcement units, among others, to adjudicate on new applications or whenever the need arises. ZIMRA uses the Automated System for Customs Data (ASYCUDA) World System to clear all Customs declarations on goods in transit, exports, and imports. Out of the four risk-based selectivity lanes (Red for high risk, Yellow, Green, and Blue) in application, AEO declarations are channelled automatically to their dedicated Blue lane for expedited assessment and release.

On the capacity-building trajectory, various workshops and sensitization programmes were held. As recently as early July 2023, five face-to-face workshops were convened under the EU Technical Assistance Zimbabwe

Economic Partnership Agreement Programme. The aim included building capacity for the AEO Accreditation Committee, Other Government Stakeholders, sensitization for Senior Management, and the National Trade Facilitation Committee. Multi-stakeholder sessions that involved private sector participants were conducted as well. Despite these progressive developments, there is more room for aggressive extension of the AEO training to all sectors and stakeholders and regular formalized engagements or consultations between Customs and other stakeholders.

Conclusion

The WCO AEO concept is critical for the safe and secure movement of goods and services along international supply chains and enhanced worldwide trade facilitation for compliant operators. Benefits enjoyed from the Programme include improved relationships between the private sector and Customs administrations as well as OGAs, recognition as a secure and safe business partner, reduced trade costs, fewer delayed shipments, reduced pilferage and losses, and prior notifications where necessary. Despite this entire programme centred on dangling carrots or anticipated low-hanging fruits, evidence from previous AEO studies, particularly in Africa, generally indicates some common trends in outcomes, such as the low-level uptake of the Programme by the intended economic players.

Consistent with conclusions in earlier similar studies, the current AEO legislation and regulations in Zimbabwe offer standard benefits that are yet to be expounded into specific sectors. There are some outstanding expectations and works in progress in the implementation of the programme. These include the need to introduce an AEO logo or identifiers for use by certified AEOs, entering into bilateral or regional MRAs, and continuous intensive and extensive public

Table 1: Key AEO legislative provisions in Zimbabwe. Source: author’s research into ZIMRA legislative provisions.

Legislation Type	Specific Section	Title
Principal legislation	216B	Registration of Authorized Economic Operators
Subsidiary legislation (General Regulations)	34	Application for registration as an AEO
	34B	Requirements before registration
	34C	Obligation of AEO
	34D	Suspension and revocation
	34E	Appeals
Other		AEO Guidelines

awareness of the Programme to cover SMEs as well. Details of these outcomes are outlined earlier under Findings. While conclusive findings showed that Zimbabwe has and continues to meaningfully invest in the creation of conducive trade facilitation through its ports of entry, other variables such as continuous review of different existing regulatory, policy, and legislative frameworks, and coordinated administrative approaches among all government stakeholders concerned, play vital complementary roles in ensuring an attractive and successful national AEO programme.

An improved environment offering practical and tangible benefits to AEOs has the potential of resulting in the high uptake of this programme in the region including Zimbabwe. To the conclusion above, it is critical to note that this study has its notable limitations. The expected time in which to complete it was limited, hence the scope could not be extended to interview the private sector, existing accredited AEOs, and other key border stakeholders to the programme such as OGAs, importers, exporters, transporters, clearing agents, and others. It is, therefore, worthwhile to have future studies adopt this broadened approach, time and other resources permitting. Content restrictions to the final report meant that various AEO-related instruments and international tools as well as the roles of Customs Risk Management and PCA could not be covered.

Implications and Recommendations

When properly implemented, the practical benefits of the AEO Programme to private businesses, OGAs, and Customs administrations are many.

Private businesses such as investors take a lot of interest in what the legislation, regulations, and the country’s policy space guarantee them in return for their participation in the economy. Having well-packaged and attractive additional benefits by sector covered in the existing AEO regulatory, legislative, and policy framework is critical in increasing the Programme uptake. This is why the WCO diagnostic team made similar recommendations of putting in place additional tangible trade facilitation benefits to Zambia during the review of its CACP. The inclusion of tangible additional benefits in the regulatory framework inculcates a sense of security, guarantee, and trust in the entire system and its benefits to the accredited AEOs as well as potential applicants. Given this, it is recommended that the current Zimbabwean legislation be amended to include provisions for CCMAA and MRAs. MRAs are beneficial for the future of the AEO Programme, as through these it becomes possible for accredited AEOs in one country to extend their benefits in another MRA member state and vice-versa. As this happens, the local AEOs’ business reputation and market shares will automatically reach beyond their borders, and vice-versa.

To avoid and discourage lengthy accreditation periods, it is recommended that the timelines required to process AEO applications, registration, and certification be categorically specified within Zimbabwe’s legislative environment and should strive not to go beyond six months at most, in line with general best practices. AEO policy, regulatory, and legislative environment-specific timelines, especially in the accreditation process, are critical for predictability, certainty, transparency and decision-making by businesses.

Resources permitting, the introduction of a stand-alone or dedicated AEO unit with an adequate and competent staff is critical in the daily operational and administrative management of the AEO Programme. This element of permanence enables potential applicants and registrants to seek assistance or to consult when the need arises. A dedicated AEO unit guarantees continuity and reforms that assist in eliminating potential delays while at the same time building experienced expertise.

From the findings, one of the major perceived reasons behind the extremely low uptake of the AEO Programme by businesses is their low levels of compliance with Customs regulations. Both PCA and CRMU are critical in the successful implementation of the AEO Programme, and with the establishment of a dedicated AEO unit, they could focus their resources more on improving the current general low levels of compliance by carrying out increased compliance audits.

When SARS introduced the RLA System, AEO registration increased over a short period of time. Since Zimbabwe had an AEO benchmark visit to SARS (World Customs Organization 2018), it is recommended that the country introduces its online system of choice for applying and registering AEOs. Consistent with findings from other countries reviewed earlier, the majority of Zimbabwe’s private businesses are in the SME category. It is recommended that the current AEO self-assessment questionnaires be simplified to suit the needs of this niche. More so, availing opportunities for the inclusion of SMEs in the AEO Programme is important given that they are a large portion of the country’s economic operators. To this end, Customs will need to collaborate with SMEs in developing a tailor-made SME AEO Programme in which they will have a say, provided they undertake to improve their Customs compliance levels.

Making the current specific and general benefits of the AEO more appealing or attractive in return for enhanced compliance levels and close cooperation with Customs is critical. Repackaging these in close consultation with the private sector and OGAs is critical. The implication of according businesses and OGAs opportunities to contribute towards the concept is fundamental for the transition of the Programme from its current state as a ZIMRA AEO Programme to becoming a national AEO Programme. This all-inclusive policy option will

fundamentally eliminate existing misconceptions that result in high proportions of national AEO Programme unawareness.

Acknowledgement

This policy report was developed from a paper for the 2023 BIG Summer Institute, Cross Border Management in Comparative Perspective, made possible by funding from the Korea Customs Service and support from the World Customs Organization.



Works Cited

Asia-Pacific Economic Cooperation. 2020. “Manual of Best Practices According to the AEO Benefits Survey Under Pillar 3 WCO SAFE Framework: APEC Sub-committee on Customs Procedure” Asia-Pacific Economic Cooperation (December). Accessed October 2 2023. https://www.apec.org/docs/default-source/publications/2020/12/manual-of-best-practices-according-to-the-aeo-benefits-survey/220_cti_sccp_manual-of-best-practices.pdf?sfvrsn=797ae2e5_1

COMCEC. 2018. “Authorized Economic Operator Programs in the Islamic Countries: Enhancing Customs-Traders Partnership” *T.C. Cumhurbaşkanlığı Strateji ve Bütçe Başkanlığı* (October). Accessed September 24 2023. <https://sbb.gov.tr/wp-content/uploads/2019/06/Improving-Authorized-Economic-Operators-Programs-in-the-OIC-Member-States.pdf>

Deloitte. 2021. “Update on Measures that Aim to Facilitate Trade, including AEO Program and RLA System” *Deloitte* (November 12). Accessed September 30 2023. <https://www.taxathand.com/article/20460/South-Africa/2021/Update-on-measures-that-aim-to-facilitate-trade-including-AEO-program-and-RLA-system>

East African Community. 2015. “The Authorized Economic Operator Procedure Manual” Office Burundais des Recettes (November). Accessed August 28 2023. https://www.obr.bi/images/PDF/EAC_Regional_Authorized_Economic_Operator_Procedure_Manual_-_V10_-_20151105.pdf

European Commission. 2023. “Taxation and Customs Union: What is AEO?” European Commission. Accessed September 23 2023. https://taxation-customs.ec.europa.eu/customs-4/aeo-authorised-economic-operator/what-aeo_en

Galindo, Sierra Maria Elena, and Gloria Maria Dominguez Rodriguez. 2020. “AEO in APEC Economies: Opportunities to Expand Mutual Recognition Agreements and The Inclusion of SMEs” Inter-American Development Bank (February). Accessed October 1 2023. <http://dx.doi.org/10.18235/0002221>

Philip, George. 2023. “Why are Few AEO CFA in Tanzania?” LinkedIn (February 28). Accessed August 17 2023. <https://www.linkedin.com/pulse/why-few-aeo-cfa-tanzania-george-philip>

Mafurutu, Rwatida. 2022. *Beitbridge Border Upgrade: Embracing Customs Border Modernization for Enhanced Trade Facilitation and Regional Integration Agenda in Africa*. TralacTradeBrief No. IDRC22TB06/2022. Stellenbosch: Tralac.

Ndeto, L. M. 2018. “Factors Affecting Uptake of Authorized Economic Operator Certification” Kenya Revenue Authority. <https://ikesra.kra.go.ke/items/ec9e8cf8-bbdb-417a-a726-9e58d5ad2ece>

Ngarachu, Anna, Christopher Wood, Heinrich Krogman, Elisha Tshuma, and Dale Mudenda. 2019. “Bottlenecks or Growth Zones? A Study of the Chirundu and Beitbridge Economies” *Southern African Journal of Policy and Development* 4(2): 6-14. <https://scholarship.law.cornell.edu/sajpd/vol4/iss2/5>

Nyumba, Tobias O., Kerrie Wilson, Christina J. Derrick, and Nibedita Mukherjee. 2018. “The Use of Focus Group Discussion Methodology: Insights from Two Decades of Application in Conservation” *Methods in Ecology and Evolution* 9: 20-32. <https://doi.org/10.1111/2041-210X.12860>

Okoboi, Geoffrey, and Michael Kyanzi. 2018. “The Impact of Authorized Economic Operator Accreditation on Trade Facilitation: The case of Uganda” World Customs Organization: East and Southern Africa Regional Office for Capacity Building (September). Accessed September 26 2023. <https://www.wcoesarocb.org/wp-content/uploads/2018/09/the-impact-of-authorized-economic-operator-accreditation-on-trade-facilitation-the-case-of-uganda.pdf>

United Nations. 2012. “Trade Facilitation Implementation Guide-Authorized Economic Operator (AEO)” United Nations Economic Commission for Europe. Accessed August 14, 2023. <https://tfig.unece.org/contents/authorized-economic-operators.htm>

—. 2012a. “Trade Facilitation Implementation Guide: Article 7.7: Trade Facilitation Measures for Authorized Operators” United Nations Economic Commission for Europe. Accessed August 25, 2023. https://tfig.unece.org/contents/TN_Article_7_7.htm

World Customs Organization. 2005. “WCO SAFE Package - WCO Tools to Secure and Facilitate Global Trade” World Customs Organization. Accessed August 3 2023. https://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/frameworks-of-standards/safe_package.aspx

—. 2012. “SAFE Framework of Standards to Secure and Facilitate Global Trade” International Civil Aviation Organization (June). Accessed August 15 2023. https://www.icao.int/Meetings/AirCargoDevelopmentForum-Togo/Documents/SAFE-Framework-Standards_2012.pdf

—. 2018. “WCO Contributes to Strengthening Zimbabwe’s Capacities on Authorised Economic Operator and Post Clearance Audit” World Customs Organization (August 30). Accessed August 29 2023. <https://www.wcoomd.org/en/media/newsroom/2018/august/wco-contributes-to-strengthening-zimbabwe-s-capacities-on-aeo-and-pca.aspx>

—. 2018a. “FAQ on Linkages between the SAFE AEO Programme and Article 7.7 of the WTO TFA” World Customs Organization (June 18). Accessed September 16 2023. <https://www.wcoomd.org/-/media/wco/public/global/pdf/topics/facilitation/instruments-and->

- . 2018b. “WCO Contributes to Strengthening Zimbabwe’s Capacities on Authorised Economic Operator and Post Clearance Audit” World Customs Organization (June 30). Accessed September 21 2023. <https://www.wcoomd.org/en/media/newsroom/2018/august/wco-contributes-to-strengthening-zimbabwe-s-capacities-on-aeo-and-pca.aspx>
- . 2019. “Zambia Enhances its AEO Programme” World Customs Organization (July 11). Accessed August 26 2023. <https://www.wcoomd.org/en/media/newsroom/2019/july/zambia-enhances-its-aeo-programme.aspx#:~:text=Under%20the%20auspices%20of%20the,and%20effective%20implementation%20of%20a>
- . 2020. “AEO Compendium” World Customs Organization. Accessed August 3 2023. <https://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/tools/aeo-compendium.aspx>
- . 2021. “The 5th WCO Global AEO Conference Concludes Successfully with Substantive Recommendations for AEO 2.0” World Customs Organization (May 31). Accessed October 5 2023. <https://www.wcoomd.org/en/media/newsroom/2021/may/conclusion-5th-wco-global-aeo-conference.aspx>
- World Trade Organization. 2023. “Trade Facilitation Agreement Database—Zimbabwe” World Trade Organization. Accessed August 31 2023. <https://tfadatabase.org/en/members/zimbabwe>
- ZIMRA. 2023. “Authorized Economic Operator (AEO) Programme” ZIMRA. Accessed September 15 2023. <https://www.zimra.co.zw/news/2246-authorized-economic-operator-aeo-programme>