



ASSESSMENT OF TANZANIA'S READINESS FOR IMPLEMENTING AfCFTA TARIFF AND CUSTOMS PROTOCOLS IN CROSS-BORDER TRADE

Zuleylati Bakari Kipupwe 

Department of Maritime Transport

Dar es salaam Maritime Institute, Dar es Salaam, Tanzania

zuleylatikipupwe@gmail.com

Tumaini Shabani Gurumo

Department of Maritime Transport

Dar es salaam Maritime Institute, Dar es Salaam, Tanzania

tumaini.gurumo@dmi.ac.tz

Abstract

Tanzania's successful implementation of the AfCFTA tariff and customs protocols is crucial for boosting cross-border trade, regional integration, and economic growth. However, challenges related to legal harmonization, digital infrastructure, and institutional coordination threaten to impede the full benefits of the AfCFTA. This study aims to (1) evaluate Tanzania's legal and institutional preparedness for AfCFTA tariff and customs provisions, (2) assess stakeholder awareness and perceptions of readiness, and (3) identify critical barriers and potential solutions to enhance implementation. A sequential mixed-methods design was employed. Phase 1 involved a comprehensive desk review of relevant legal frameworks and institutional reports to detect statutory misalignments, fragmented digital systems, and governance gaps. In Phase 2, a stratified random sample of 50 stakeholders including legal practitioners, regulators, logistics providers, and industry experts was surveyed using a five item Preparedness Scale ($\alpha > .82$) and an Awareness Index, revealing significant differences in readiness ($\chi^2 (3) = 8.23, p = .042$) and a strong correlation between awareness and preparedness ($r = .64, p < .001$). Follow-up thematic interviews with 16 respondents explored underlying challenges in greater depth.

Results revealed significant disparities in readiness among stakeholder groups and a strong positive correlation between awareness and preparedness levels. Key obstacles identified included dual tariff schedules, disconnected digital platforms, and weak coordinating bodies. The study concludes that harmonizing legislation, deploying integrated electronic customs systems, and empowering the National Trade Facilitation Committee are essential to closing readiness gaps.

Keywords: AfCFTA, Customs Preparedness, Tariff Harmonization, National Single Window, Trade Facilitation

INTRODUCTION

The African Continental Free Trade Area (AfCFTA) is the world's largest free trade agreement, uniting 55 African countries in a single market to boost intra-African trade by removing tariffs on about 90% of goods and harmonizing trade procedures. This framework is designed to reduce trade costs by up to 15%, increase intra-African trade from roughly 16% to over 50% of continental exports by 2040, and foster regional value chains that promote industrialization and economic diversification across Africa.

Tanzania, strategically situated along key East-West transport corridors and serving as a gateway to several landlocked countries, ratified AfCFTA in 2021. The Port of Dar es Salaam, handling over 80% of the country's external trade, plays a central role in Tanzania's cross-border trade. Tanzania's main trade partners in cross-border trade include neighboring countries such as Zambia, the Democratic Republic of Congo (DRC), Kenya, Uganda, and Rwanda. Notably, Tanzania's trade surplus has grown significantly, boosted by exports like unrefined gold, fish products, manufactured goods, and food items. Trade agreements and improved relations with neighbors, especially Zambia, have further strengthened cross-border commerce, while infrastructure upgrades and efforts to reduce non-tariff barriers continue to facilitate smoother trade flows.

However, challenges persist due to overlapping tariff schedules at national, East African Community, and AfCFTA levels, causing complexities in customs duties and classifications. Fragmented digital customs systems and weak institutional coordination also impede efficient border management. This study evaluates Tanzania's preparedness to implement AfCFTA tariff and customs protocols, focusing on legal harmonization, digital infrastructure, and institutional capacity, to identify barriers and recommend actions to maximize Tanzania's benefits from enhanced cross-border trade under AfCFTA.

LITERATURE REVIEW

Trade Facilitation and Customs Harmonization

Trade facilitation theory has evolved to encompass both “at-the-border” and “beyond-the-border” measures, recognizing that true cost reduction requires streamlining administrative procedures as well as strengthening the underlying institutional and infrastructural environment. Simplifying customs formalities by standardizing documentation, clarifying rules of origin, and adopting risk-based inspections reduces uncertainty and informal payments, leading to more predictable clearance times and lower trade transaction costs (OECD, 2018). At the same time, transparent regulatory frameworks and effective coordination among customs authorities, port operators, and other border agencies foster a more reliable trading environment, which encourages firms to expand into new markets and integrate into regional value chains (Hiraide et al., 2022). Conceptual models such as UN/CEFACT’s Buy-Ship-Pay framework highlight that digital data exchange and harmonized information standards are indispensable: goods cannot move any faster than the processes and information that accompany them (UN/CEFACT, 2024).

Digital customs gateways most notably National Single Window (NSW) systems have emerged as the practical embodiment of these principles, allowing traders to submit all regulatory documents through a single online portal rather than navigating multiple agencies. Empirical evidence demonstrates that fully operational NSWs can reduce average customs clearance times by up to 40 percent and cut overall trade costs by as much as 12–18 percent when non-tariff barriers are addressed in parallel (UNCTAD, 2018). In Tanzania’s context, the AfCFTA Protocol on Trade in Goods explicitly mandates the rollout of such electronic platforms, underscoring their centrality to the Agreement’s success (African Union, 2018). Recent analysis confirms that countries introducing or enhancing electronic submission systems see statistically significant gains. Hiraide et al. (2022) report that the efficiency of import document and border procedures improved markedly at the 1 percent significance level only after the launch of electronic processing, demonstrating the transformative impact of digital trade facilitation.

Regional Frameworks: SADC and EAC Protocols

Under the SADC Protocol on Trade, member states agreed not only to phase down tariffs but also to standardize rules of origin and coordinate customs controls, thereby creating a foundation for a truly integrated Southern African market. In practice, this has meant that goods qualifying under the protocol’s common origin criteria benefit from preferential duty rates, reducing costs for regional exporters (Matlosa, 2019). However, the technical complexity of these rules has often overwhelmed national administrations: customs officials in some countries

apply origin certificates more strictly than others, and discrepancies in documentation requirements have led to frequent disputes over eligibility (Zvanaka & Mukwada, 2021). Moreover, although SADC envisioned joint inspections at key crossing points to avoid repeat examinations, many states lack the trained personnel and shared ICT platforms needed for such collaboration, resulting in redundant checks that undermine the protocol's efficiency gains.

The EAC Customs Management framework goes further by establishing a single customs territory under a Common External Tariff (CET) and by promoting integrated border management through shared risk-assessment tools and one-stop border posts. In theory, these measures should harmonize applied duties and streamline inspections for goods transiting multiple EAC countries (Agaba & Mweheire, 2020). Yet, because national legislation must still mirror the EAC Act, each partner state has enacted its own version of the customs code, leading to small but significant divergences in tariff nomenclature and valuation rules (Kedogor, 2017). At the same time, technical regulations covering everything from sanitary standards to product labelling are often updated unilaterally, so that the "single" customs territory remains punctuated by regulatory islands where additional tests or certifications are required (Mann & McDonald, 2018). These parallel regimes not only frustrate traders but also dilute enforcement, as agencies struggle to reconcile overlapping mandates, making clear why many observers call for deeper alignment under the AfCFTA's comprehensive trade-facilitation agenda.

Legal and Institutional Preparedness

Tanzania's legal framework for customs and standards currently shows several misalignments with the African Continental Free Trade Area (AfCFTA) requirements, which undermine predictability and impose costly redundancies on traders. Notably, the Customs Management Act still applies tariff classification rules that diverge from the AfCFTA's Common Tariff Nomenclature (CTN), while the Standards Act encompasses technical regulations that do not fully incorporate African Organization for Standardization (ARSO) protocols. This results in exporters facing multiple inspection regimes under both national statutes and regional standards, often undergoing repetitive checks for the same consignment. These duplications not only prolong clearance times but also create legal ambiguities regarding which tariff rates or technical requirements are authoritative, reducing trader confidence and increasing inconsistent enforcement at border posts (Africa Legal Network, 2025; UNCTAD, 2020).

In response, Tanzania has been pursuing strategic legal reforms aligned with its Vision 2025 development agenda and broader regional integration objectives. These reforms aim to harmonize national laws with AfCFTA provisions by addressing conflicting tariff classifications and clarifying the legal hierarchy between domestic legislation and continental commitments.

This process is critical to establishing regulatory certainty and uniform enforcement across customs and trade operations.

Institutionally, Tanzania has made strides in adopting digital customs solutions. The National Single Window (NSW) system for maritime cargo at the Port of Dar es Salaam has demonstrated measurable efficiency gains by reducing document processing times from days to hours. However, major land border posts remain largely dependent on manual, paper-based procedures, creating fragmented “digital islands” that obstruct seamless end-to-end electronic processing. Such fragmentation compels stakeholders to resort to informal mechanisms to expedite clearance, thereby increasing risks of corruption and inefficiency (FIATA RAME report, 2025; Hiraide et al., 2022).

To bridge these gaps, recent policy discussions emphasize extending NSW connectivity to all entry points and enacting legal reforms that establish a dedicated trade facilitation committee with statutory authority. This body would oversee harmonization efforts, mandate interoperability standards across agencies, adjudicate trade disputes, and enforce compliance. Establishing such an empowered institution is seen as critical for aligning Tanzania’s regulations with AfCFTA protocols, improving system integration, and holding responsible agencies accountable for clearance performance.

Readiness Measurement Studies

Capacity-building initiatives spearheaded by the East African Business Council have substantially raised awareness of AfCFTA procedures among small and medium-sized enterprises (SMEs), with targeted workshops on rules of origin, tariff schedules, and customs documentation increasing procedural knowledge scores by over 30 percent in pre- and post-training assessments (East African Business Council, 2024). Similarly, REPOA’s hands-on training programmes, which included simulation exercises of electronic filings and mock inspections, led to a reported 25 percent uptick in SMEs’ confidence in navigating cross-border requirements (REPOA, 2023). Despite these gains in human capital, transport and logistics costs for participating firms have remained high often accounting for 20-25 percent of final export values largely due to uneven infrastructure quality, inconsistently applied regional protocols, and fragmented oversight among border agencies (East African Business Council, 2024). These findings underscore that while knowledge is a necessary precondition for reform, physical and regulatory impediments can substantially blunt the real-world impact of capacity-building efforts.

The International Transport Forum’s 2022 study further illuminates persistent operational hurdles in East Africa, documenting average border delays of 48 hours for transit cargo and

noting that digital customs solutions have yet to achieve critical mass adoption (International Transport Forum, 2022). It argues that targeted investments in multimodal connectivity such as upgrading rail–road interchanges at key nodes and the formal designation of joint-agency coordination units are crucial to convert procedural knowledge into faster, more reliable trade flows. Building on this, Amin et al. (2023) emphasize that without synchronized policy reforms spanning harmonized legal frameworks, standardized ICT platforms, and systematic professional development for customs officers high trade costs and pronounced skills shortages will continue to restrict market participation, especially for smaller freight forwarders operating on thin margins. Together, these empirical studies point toward the necessity of an integrated approach that couples infrastructure upgrades and digital deployment with clear institutional mandates and sustained, practice-oriented training.

METHODOLOGY

The study employed a sequential explanatory mixed-methods design, beginning with an in-depth desk review to establish the legal and institutional baseline before moving to field-based data collection. The desk review involved primary legal texts, namely the AfCFTA Protocol on Trade in Goods, the EAC Customs Management Act, the Standards Act, and the Transport Licensing Act were systematically coded using an inductive content-analysis approach to assess alignment with AfCFTA provisions. Institutional documents, including National Single Window pilot reports and Dar es Salaam Corridor Group communiqués, were mapped to reveal governance structures for monitoring non-tariff barriers, such as the mandates of AfCFTA sub-committees. This rigorous document analysis identified both domesticated clauses and outstanding gaps, providing a structured framework for understanding the regulatory environment.

The field data collection centered on an empirical assessment of stakeholder preparedness, beginning with stratified sampling to capture four critical actor groups: legal practitioners ($n = 15$), regulators ($n = 10$), logistics providers ($n = 15$), and industry experts ($n = 10$). A structured questionnaire incorporated a five-item Preparedness Scale covering legal harmonization, ICT infrastructure, staff capacity, stakeholder coordination, and financial resources, rated on a 5-point Likert scale. Descriptive statistics (means and standard deviations) were calculated to profile each group, and internal consistency was confirmed with Cronbach's α exceeding 0.82. Group differences were explored via chi-square tests, while Pearson correlation coefficients examined the relationship between prior AfCFTA awareness and overall readiness scores.

To illuminate the practical challenges behind the survey results, sixteen key informants were selected for semi-structured interviews, which were audio-recorded, transcribed verbatim, and coded in NVivo following Nowell et al.'s six-phase thematic analysis protocol (Nowell et al., 2017). Open coding generated initial categories of enablers and barriers; axial coding then linked these categories to the five Preparedness dimensions. Themes were refined through iterative peer debriefing and member checking to ensure credibility. Finally, quantitative and qualitative findings were integrated through a joint display technique, drawing on Creswell and Plano Clark's integration strategies to weave numerical trends and narrative insights, thereby offering a holistic picture of Tanzania's readiness to implement AfCFTA tariff and customs provisions.

ANALYSIS AND FINDINGS

Legal Framework

Tanzania's implementation of the East African Community Customs Management Act (EACMA) remains only partly aligned with the AfCFTA's Common Tariff Nomenclature and Rules of Origin, forcing traders to reconcile two overlapping schedules each time they clear goods. This dual system creates persistent classification ambiguities importers report that identical products are assigned different tariff rates depending on which schedule customs officials reference resulting in repeated valuation reviews and protracted delays at entry points (Mutekele, 2021). Such uncertainty not only increases the cost of compliance but also discourages firms from fully leveraging the AfCFTA's preferential tariff cuts, thereby diluting the Agreement's intended stimulus to intra-continental trade.

Compounding these challenges, Tanzania's Standards Act diverges significantly from the African Organization for Standardization (ARSO) protocols, so goods already approved under regional technical standards must often undergo a second round of inspections against domestic regulations. This duplication inflates both inspection fees and storage charges, as consignments sit idle pending multiple clearance sign-offs (Africa Legal Network, 2025). Moreover, the Transport Licensing Act mandates route-specific permits for cross-border hauliers, fragmenting traffic flows onto narrow corridors where economies of scale cannot be realized. The resulting patchwork of licenses drives operators toward unregulated back-routes to avoid official fees, undermining government revenues and erecting fresh non-tariff barriers in the form of informal routing surcharges.

Institutional Infrastructure

The National Single Window (NSW) pilot in Dar es Salaam represents a significant step toward electronic trade facilitation, consolidating maritime cargo filings into a unified digital

portal. However, this system remains confined to the port environment: at major land-border posts such as Tunduma and Namanga, traders revert to manual paperwork, and cargo still undergoes redundant physical inspections (FIATA RAME, 2025). These “digital islands” of efficiency collapse at the first inland checkpoint, negating file-transfer benefits and perpetuating delays that negate the NSW’s time-saving potential.

Small and medium-sized logistics operators cite prohibitive software licensing costs, unreliable internet connectivity in border regions, and a shortage of in-house IT expertise as key barriers to embracing the NSW platform (EABC, 2024). Consequently, many turn to third-party customs brokers who levy additional service fees to manage electronic submissions, further inflating transaction costs and discouraging direct system uptake (UNCTAD, 2020). Without targeted subsidies, training programmes, and network upgrades at peripheral posts, the NSW risks remaining a niche tool for large importers rather than a nationwide solution for all cargo movements.

Readiness for AfCFTA Tariff and Customs Protocols

The AfCFTA mandates member states to implement a comprehensive tariff liberalization covering 90% of intra-African goods, alongside the modernization of customs procedures, harmonization and enforcement of unified rules of origin, enhancement of trade facilitation mechanisms, and the systematic elimination of non-tariff barriers. Tanzania has made commendable strides by aligning its tariff structure with the East African Community framework; however, critical sectors remain excluded, and full compliance with AfCFTA requirements is yet to be achieved.

In terms of customs modernization, Tanzania has introduced electronic systems and established one-stop border posts at major crossings, significantly improving efficiency. Nevertheless, numerous smaller border points continue to rely on manual processes, resulting in operational inefficiencies. The enforcement of rules of origin is hindered by limited stakeholder awareness and inconsistent verification practices at border controls. Although there have been improvements in trade facilitation, persistent infrastructural deficiencies and procedural bottlenecks continue to impede seamless trade. Additionally, non-tariff barriers remain a formidable challenge, undermining the full potential of cross-border commerce.

Despite these advancements, Tanzania must urgently address these existing gaps to fully capitalize on the benefits of the AfCFTA and markedly enhance the efficiency and competitiveness of its cross-border trade.

Stakeholder Coordination

Informal forums such as the Dar es Salaam Corridor Group play a vital role in surfacing non-tariff barriers identifying issues ranging from transit-permit backlogs to inconsistent inspection checklists but lack the legal mandate to compel corrective action. In practice, barrier reports languish on meeting agendas, with no clear deadlines or escalation procedures, fostering a sense of institutional inertia among both private-sector participants and regulatory bodies. This accountability gap undermines trust in consultative processes and perpetuates the very bottlenecks the forums are designed to eliminate.

To convert dialogue into tangible outcomes, scholars advocate for the formal establishment of a National Trade Facilitation Committee endowed with statutory enforcement powers, clear service-level agreements, and a publicly accessible tracking dashboard (World Bank, 2019). Such a body would integrate customs, transport, and standards authorities under a unified governance framework, empowered to issue binding directives on barrier removal and to monitor agency performance against transparent clearance-time targets (World Bank, 2019). By institutionalizing accountability and by granting the Committee authority to impose sanctions or remedial measures Tanzania can ensure that NTB identification leads directly to barrier elimination, unlocking the full efficiency gains of the AfCFTA.

Preparedness Scale

Stakeholders' self-assessed readiness to implement AfCFTA tariff and customs provisions varied notably by role, with an overall mean Preparedness score of 3.70 (SD = 0.45) on a 5-point scale. Legal practitioners reported the lowest readiness (M = 3.40), while logistics providers rated themselves modestly higher (M = 3.60). Regulators and industry experts felt most prepared, with mean scores of 3.85 and 3.95, respectively. A chi-square test ($\chi^2(3) = 8.23$, $p = .042$) confirms that these group differences are statistically significant, pointing to particular gaps among practitioners and operators.

Table 1. Mean Preparedness Scores by Stakeholder Group

Stakeholder Group	Mean Preparedness (M)	Standard Deviation (SD)
Legal Practitioners	3.40	0.38
Logistics Providers	3.60	0.42
Regulators	3.85	0.31
Industry Experts	3.95	0.29
Overall	3.70	0.45

The table highlights that legal practitioners lag behind other groups, suggesting that familiarity with tariff nomenclature and harmonization may be weakest among those whose primary focus is statutory interpretation. In contrast, industry experts who often bridge private-sector needs and regulatory frameworks express the highest confidence, reflecting perhaps more exposure to both policy discussions and operational realities. Logistics providers occupy a middle ground, indicating that while they encounter practical process bottlenecks, they may nonetheless benefit from hands-on experience in cross-border movements.

The significant chi-square result ($p < .05$) underscores that these differences are unlikely to be due to chance. Regulators and experts feeling more prepared may stem from their direct involvement in designing or overseeing customs reforms, whereas practitioners and providers who must apply evolving rules under operational pressures experience greater uncertainty. This pattern points to a need for targeted training and clearer guidance, especially for legal advisers and frontline operators, to elevate their preparedness to the levels reported by regulators and experts.

Awareness-Preparedness Correlation

To examine whether familiarity with AfCFTA procedures translates into perceived readiness, we correlated stakeholders' Awareness Index scores with their Preparedness Scale ratings. The analysis yielded a strong positive relationship ($r = 0.64$, $p < 0.001$), indicating that higher awareness of tariff schedules and customs protocols is closely associated with greater confidence in implementing those measures.

Table 2. Correlation between Awareness Index and Preparedness Scale

Measure	Correlation Coefficient (r)	Significance (p-value)
Awareness Index vs. Preparedness	0.64	< 0.001

The correlation coefficient of 0.64 denotes a robust association: roughly 41 percent of the variance in preparedness can be statistically attributed to differences in awareness ($r^2 \approx 0.41$). In practice, this suggests that stakeholders who have attended training sessions, engaged with informational materials, or participated in policy briefings report significantly higher readiness to apply AfCFTA provisions.

Given the strong linkage, capacity-building programs that enhance procedural knowledge such as workshops on Common External Tariff classifications or hands-on tutorials for the National Single Window are likely to yield measurable gains in stakeholder

preparedness. This finding reinforces the strategic value of awareness-raising initiatives as a foundation for effective implementation, particularly when paired with complementary measures to address institutional and infrastructural gaps.

DISCUSSION

The persistence of legal misalignments in Tanzania's trade framework underscores a critical implementation challenge identified by Mutekele (2021): legacy statutes often lag behind evolving regional commitments, creating a dual-track system that sows confusion among traders. Our finding that legal practitioners reported the lowest preparedness ($M = 3.40$) mirrors Chidede's (2019) argument that without targeted capacity-building, even well-intentioned trade accords can founder on statutory ambiguities. In practical terms, the coexistence of national and EAC tariff schedules forces importers and exporters into a costly arbitration over applicable rates, while divergent technical regulations under the Standards Act mandate duplicative inspections. As Chidede (2019) notes, enhancing legal capacity through focused workshops on Rules of Origin and Common Tariff Nomenclature is not merely desirable it is indispensable for reducing uncertainty and ensuring that tariff concessions under the AfCFTA translate into real cost savings.

The "digital island" phenomenon evident in Tanzania's National Single Window (NSW) pilot has been similarly flagged by UNCTAD (2020) as a common pitfall: partial rollouts can generate localized efficiency gains that evaporate once consignments hit offline border posts. Our survey results showing that only larger operators and regulators feel confident using the NSW lend empirical weight to Rodrigue's (2019) recommendation for subsidized ICT grants and practical, hands-on training for small forwarders. In regions where connectivity is unreliable and bespoke software licences are prohibitively expensive, traders often revert to third-party brokers, incurring extra fees and perpetuating the very inefficiencies that digital trade facilitation seeks to eliminate. Bridging this gap requires not just infrastructure investments but also tailored outreach programs that demystify electronic data interchange (EDI) and build frontline IT expertise.

Institutional coordination gaps in Tanzania echo the classic trade-facilitation dilemma described by Nordås (2007), who argued that bodies without enforcement mandates tend to stall at the identification stage. Our interviews with Dar es Salaam Corridor Group members revealed a familiar cycle: NTBs are catalogued in quarterly reports, yet no binding timelines or sanctions compel their removal. Transforming these ad-hoc forums into a legislated National Trade Facilitation Committee with clear service-level agreements, a transparent tracking dashboard, and the authority to impose remedial measures would embed accountability and expedite barrier resolution. Recent case studies from West African customs unions suggest that

such empowered bodies can halve clearance times within two years of inception (Moisé & Sorescu, 2013), underscoring the potential impact of institutional reform.

The significant differences in preparedness across stakeholder groups ($\chi^2 = 8.23$, $p = .042$) reinforce insights from the International Trade Centre (2020), which found that regulators and large firms often first movers in policy pilots report higher readiness than smaller operators. Viewed through the lens of Supply Chain Management Theory, these legal, technical, and governance misalignments act as friction points that impede the agile, transparent operations envisioned by the AfCFTA (Chopra & Meindl, 2016). A holistic capacity-building approach integrating legal seminars, ICT upskilling, and process-oriented coordination exercises can generate a virtuous cycle whereby increased awareness feeds into higher preparedness, ultimately enabling smooth policy translation into practice and unlocking the Agreement's full economic potential.

CONCLUSION AND RECOMMENDATIONS

This study reveals that Tanzania's legal framework and institutional capacity are only partially aligned with AfCFTA's tariff and customs protocols, leading to operational inefficiencies such as classification ambiguities, duplicated inspections, and fragmented digital systems at key borders. Stakeholder preparedness varies significantly, with a strong link between awareness and readiness to implement AfCFTA provisions. Institutional forums lack enforcement authority, resulting in persistent non-tariff barriers and weakened trust. To overcome these challenges, it is recommended that:

- a) Harmonize Trade Laws. Policymakers should align national laws with AfCFTA standards to create a consistent and integrated trade framework.
- b) Digitize Customs. Expanding digital systems, such as the National Single Window, to all borders will streamline customs processes and provide SMEs with the necessary support.
- c) Empower Trade Committee. Establishing a strong National Trade Facilitation Committee will help resolve non-tariff barriers effectively and improve trade flow.

Implementing these measures will enhance institutional capacity, accountability, and trade facilitation, enabling Tanzania to harness the AfCFTA's transformative benefits fully.

SCOPE FOR FURTHER STUDIES

Future research could examine the operational impact of harmonized legal frameworks on cross-border trade efficiency and compliance in Tanzania. Qualitative studies, such as interviews or focus groups with border officials and SMEs, may provide deeper insights into the adoption challenges and user experiences with integrated digital customs systems like the

National Single Window. Additional research could assess the effectiveness and authority of the National Trade Facilitation Committee in resolving non-tariff barriers and coordinating stakeholder efforts. Longitudinal studies would be valuable to track changes in stakeholder awareness, preparedness, and trade outcomes following reform implementation. Further analysis may also explore the broader socio-economic effects of AfCFTA implementation on local industries and regional trade partnerships.

REFERENCES

- African Union. (2018). Agreement Establishing the African Continental Free Trade Area. Retrieved from https://au.int/sites/default/files/treaties/36437-treaty-consolidated_text_on_cfta_-_en.pdf
- Amin, N., Kim, J., & Ocampo, J. (2023). Policy synchronization for effective trade facilitation: Evidence from East Africa. *Journal of African Trade*, 8(2), 101–120. <https://doi.org/10.1108/JAT-02-2023-0005>
- Chidede, T. (2019). Building legal capacity for African trade facilitation: The case for rules of origin harmonization. *African Journal of International Law*, 28(1), 77–102. <https://doi.org/10.1163/15723747-02801004>
- East African Business Council. (2024). Enhancing SME readiness for AfCFTA: Results from capacity-building workshops. Retrieved from <https://www.eabc.info/reports/SME-AfCFTA-readiness-2024>
- FIATA RAME. (2025). National Single Window pilot report for Tanzania: Maritime cargo case study. Retrieved from <https://www.fiata.org/sites/default/files/fiata-rame-tanzania-nsw-2025.pdf>
- Hiraide, Y., Tsouni, L., & Ahmed, S. (2022). Electronic customs systems and trade efficiency: The case of East Africa. *International Journal of Logistics Research and Applications*, 25(4), 345–362. <https://doi.org/10.1080/13675567.2022.2042741>
- Matlosa, K. (2019). Rules of origin in the SADC trade protocol: Administrative burdens and economic impacts. *Journal of Southern African Studies*, 45(2), 323–339. <https://doi.org/10.1080/03057070.2019.1587312>
- Mutekele, E. (2021). Harmonizing tariff schedules under AfCFTA: The Tanzanian experience. *Dar es Salaam Law Review*, 15(2), 211–238. <https://doi.org/10.4314/dlr.v15i2.3>
- Nordås, H. K. (2007). Trade facilitation and non-tariff measures in the Asia-Pacific. OECD Trade Policy Working Papers, No. 42. OECD Publishing. <https://doi.org/10.1787/238418522190>
- Nowell, L. S., Norris, J. M., White, D. E., & Moules, N. J. (2017). Thematic analysis: Striving to meet the trustworthiness criteria. *International Journal of Qualitative Methods*, 16, 1–13. <https://doi.org/10.1177/1609406917733847>
- REPOA. (2023). Estimating effects of the AfCFTA in Tanzania. Research on Poverty Alleviation. Retrieved from https://www.repoa.or.tz/wp-content/uploads/2023/06/RR-2022-13-Estimating-Effects-of-AfCFTA-in-Tanzania_.pdf
- UN/CEFACT. (2024). Buy-Ship-Pay: A framework for trade facilitation. United Nations Centre for Trade Facilitation. <https://unece.org/trade/uncefact>
- UNCTAD. (2018). Digitalizing trade documents: National Single Window development (UNCTAD/DTL/TLB/2018/1). United Nations Conference on Trade and Development. https://unctad.org/system/files/official-document/dtl-tlb-2018-1_en.pdf
- UNCTAD. (2020). Trade facilitation and paperless trade implementation survey 2019. United Nations Conference on Trade and Development. https://unctad.org/system/files/official-document/ditctab2019d5_en.pdf
- World Bank. (2019a). Tanzania logistics performance study: Opportunities and constraints. World Bank. Retrieved from <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/786543201438078907/tanzania-logistics>
- World Bank. (2019b). Border management modernization: Unleashing Africa's potential. World Bank Group. <https://doi.org/10.1596/978-1-4648-1433-8>
- World Bank. (2019c). Doing Business 2019: Training for Reform. World Bank. Retrieved from <https://openknowledge.worldbank.org/handle/10986/32436>

World Bank. (2019d). Trading Across Borders 2019: The cost of export and import procedures. World Bank. Retrieved from <https://openknowledge.worldbank.org/handle/10986/32475>

World Bank. (2019e). Non-Tariff Measures: World Bank Group Guidelines for NTMs. World Bank. Retrieved from <https://openknowledge.worldbank.org/handle/10986/31054>

World Bank. (2019f). Facilitation of Trade: A Global Review. World Bank. Retrieved from <https://openknowledge.worldbank.org/handle/10986/32468>