

Mitigating Customs Risks Through Coordinated Border Management: The Case of Cameroon-Nigeria One-Stop Border Post

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Abstract

Cross-border cooperation today is considered as a pivotal element in addressing contemporary challenges such as drugs trafficking, smuggling, terrorism, and transnational organized crimes across international borders. It is believed that no country can unilaterally ensure the security of its borders alone without cooperation between countries that share a common border. The institution of a one stop border post between Cameroon and Nigeria at their joint borders in Ekok and Mfum is considered as a sign of cooperation existing between the two countries. Various legal mechanisms have been developed by International Organisations seeking to advocate for cross-border cooperation as a sine qua non factor in ensuring border security. This paper focuses principally on the World Customs Organization's concept of Coordinated Border Management which is anchored on cross-border cooperation as a legal mechanism in mitigating customs risks. It examines some practical dimensions of cross-border cooperation between customs administrations and other border agencies at the domestic and across the border, and their possible role towards ensuring border security at Ekok and Mfum. This work concludes that compliance with some of the key principles governing cross-border cooperation such as joint border security patrol, intelligence sharing, joint capacity building, use of common facilities, and memoranda of understanding, information technology, will go a long way to mitigate customs risks. This work employs both a doctrinal research methodology based on content analysis of primary and secondary data, as well as empirical research methodology based on focused group discussion.

Keywords: Customs, Customs risks, Border management, one-stop border post, customs administration, cross-border cooperation.

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INTRODUCTION

Cameroon, one of the member states of the Economic and Monetary Community of Central African States (CEMAC), and Nigeria, a member state of the Economic Community of West African States (ECOWAS), share an extensive land and sea borders of about one thousand seven hundred kilometres that stretches from Lake Chad to the Gulf of Guinea. [1] Both countries enjoy historical and social ties from time immemorial. However, relationship turned sour in 1993

as a result of a dispute over Bakassi Peninsula, an area of 100 Kilometre of mangrove swamp that belongs to Cameroon but was occupied by the Nigerian military. [2] In 2002, the International Court of Justice (ICJ) resolved the matter and the sovereignty of the Bakassi Peninsula were entrusted to Cameroon. The matter was finally resolved by the Green Tree Agreement of 2006 that witnessed the total withdrawal of Nigerian troops and transfer of authority to Cameroon. [3] As a result of cooperation existing between the two neighbouring

¹ Vivian, F. et al (2018). The Boko Haram insurgency and its impact on border security: Trade and economic collaboration between Cameroon and Nigeria: An explanatory study. *African Social science Review*, 9(1),68
<https://digitalscholarship.tsu.edu/assr/vol19/iss1/7>

² Hart, A. (2022). National resources and conflict: A case study of the Bakassi Peninsula conflict. *American journal of international relations*, 7(1), p.40

³ Ekpotuatin, C. (2015). Nigeria Cameroon and the Bakassi territorial dispute settlement: The triumph of bilateralism. *International affairs and global strategy*, 38, pp.28 and 31

states, a One Stop Border Post has been established at their joint borders in Ekok and Mfum. Ekok is a village and border post in Cameroon on the border with Nigeria in the South West Region of Cameroon, precisely in Manyu Division. On the opposite side, Mfum is a border post and village situated in the town of Ikom in Nigeria in the Cross-River State, the South-eastern part of Nigeria borders. [4] The two border villages are separated by River Manyu and linked together by a bridge which acts like a principal point of crossing for people, goods and services leaving ECOWAS and other parts of the world into Cameroon and vice versa. The two villages of Ekok and Mfum are borderland communities that share the same tradition, religion, culture and linguistic values. This border has separated brothers and sisters from the same ethnic groups such as Eghagam and Boki, who are now living both in Cameroon and Nigeria but remain unified as a result of their tradition and culture.

On the 3rd of November 2022, a One-Stop-Border Post was inaugurated at this common border between Cameroon and Nigeria. The successful inauguration of such a border post can be attributed to the cooperation that exists between the two countries. Cooperation most especially at the international level has been seen as an indispensable factor to detect, deter, prevent and combat illicit trafficking of goods across international borders and frontiers. Considering the porous nature of this border area, it is believed that cooperation, most especially between the different customs administrations as well as with other border agencies at the domestic and across the border will go a long way to ensure security. Some of the illicit trade along this border include, the smuggling of small and light weapons such as guns and gun powder that can be used by secessionists and terrorists to destabilize the security of states, smuggling of goods most especially counterfeited and pirated goods that infringed intellectual property rights, illegal trade in endangered species, importation of substandard goods, human trafficking, and the illegal trafficking of drugs. [5] For example, in 2014, 8 ostriches illegally imported from Nigeria were intercepted by customs at the Ekok customs

checkpoint. [6] Furthermore, in 2020, seventy-five packets of gunpowder hidden in 4 bags of cracked groundnuts from Nigeria were intercepted by the immigration police in Ekok at the Ekok Park. [7]

In many countries, customs administrations are seen as key border agency responsible for nearly all transactions carried out within border crossings. According to Widdowson (2003), this border responsibility of customs stem from the more traditional customs role of collecting duties and taxes on goods traded across international borders, at the point of importation and exportation which in most cases are situated at the borders and frontiers. [8] Furthermore, most illegal activities associated with non-compliance with customs law and regulations are evolving and emerging at the borders and frontiers considered as principal areas where customs exercise their power of surveillance. One of its mandates is that of ensuring that traders or economic operators comply with the customs law and regulations that they are called upon to administer and enforce, as well as other issues that they enforce on behalf of other agencies such as health, taxation, environment, agriculture, forestry, commerce, and defence. [9] However, customs alone cannot ensure border security without the cooperation of other border agencies at the domestic level and across the border. According to Miku Riya (2018), disrupting illicit trade flow is a very complex, Mult stakeholders process involving many law enforcement and other government agencies. [10] This implies that customs that are entrusted with the primary responsibility of combatting illicit trade at the borders and frontiers cannot do it alone without the cooperation of other border control agencies. As a lead agency, customs is responsible for ensuring cooperation and coordination amongst the various border agencies for risk management. Without a lead agency such as customs to ensure cooperation and coordination amongst the various border control agencies, coordinated border management will be a herculean task to achieve. [11] Still in the vein of cooperation, the United Nations Environment Programme (UNEP) holds that neither customs nor environmental agencies can combat illegal trade alone without cooperating with each other. [12]

⁴ Martin, S. (2017). Talking across national borders: ICTS and black market economy along the Cameroon-Nigeria borders at Ekok-Ikom, *International Journal of international Relations, media and mass communication studies*, 3(3),45-46

⁵ibid

⁶ George, C. (2018). Tax evasion within the Cameroon customs administration: The case of Ekok customs main office [Masters Dissertation, University of Dschang, Cameroon] unpublished.

⁷ The author of this work was serving at the Ekok Customs Main office at the time of the incident and therefore was an eye witness.

⁸ David, W. (2003). Intervention by exception: A study of the use of risk management by customs authorities in

the international trading environment [Ph.D. Thesis, University of Canberra, Canberra]

⁹ David, W. (2020). Managing customs risk and compliance: An integrated approach. *World Customs Journal*,14(2),66

¹⁰ World Customs Organization. (2018). Illicit trade report

¹¹ Sandeep Raj, J. (2012). Coordinated border management: The experience of Asia and the Pacific Region. *World Customs Journal*, 6(1),70 <http://10.55596/001c.92740>

¹² United Nations Environment Programme. (2022). *Green customs guide to Multilateral Environmental Agreements*. Nairobi, Kenya

This explains why it is often held that when multiple agencies need to work together to accomplish a goal, cooperation is in their best interest. [13] Cooperation is therefore considered as an indispensable factor in mitigating customs risk under coordinated border management.

According to the World Customs Organisation's (WCO) glossary of risk management, risk in customs is defined as effect of uncertainty on objectives. Furthermore, chapter 6 of the *international convention on the simplification and harmonisation of customs procedures, otherwise known as the Revised Kyoto Convention (RKC) of 2006* defines risk as the potential for non-compliance with customs law. Within the European Union for example, customs risk has been defined as the likelihood and impact of an event occurring with regards to the entry, exit, transit, movement or end-use of goods moved between customs territories of the Union and countries or territories outside that territory and to the presence within the customs territory of the Union of non-Union goods which would prevent the correct application of Union or national measures, compromise the financial interests of the Union and its member states, or pose a threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers. [14] In a nutshell, risk within customs context can be equated to the potential for non-compliance with customs laws and regulations or the occurrence of activities and events that violate customs rules and regulations. [15]

Activities that do not comply with customs law and regulations in most cases constitute drugs trafficking, illegal trade in endangered species parts, money laundry, smuggling of small and light weapons that can be used by terrorists or secessionist to destabilize the security of states, smuggling of goods that infringe Intellectual Property Rights (IPRS), smuggling of chemicals such as urea, hydrogen peroxide, ammonium Nitrate, acetone and potassium chlorate that are used in the manufacture of improvised explosive devices (IED) or home-made bombs by terrorists, and other transnational crimes.

However, customs risk does not only denote the potential for non-compliance with customs laws and regulations. According to Widdowson (2003), risk in the customs context encompasses two notions. The first notion is that of activities that do not comply with customs laws and regulations, and the second notion is taken to mean the potential failure to facilitate international trade. [16] However, this work focuses principally on the first notion of customs risk as advocated by Widdowson.

In order to mitigate customs risks, legal concepts have been developed by international organisations seeking to ensure cooperation and coordination amongst the various border agencies for a secured border. Under the WCO, the concept of Coordinated Border Management (CBM) has been established. Apart from the WCO, the World Trade Organisation (WTO) has equally made use of the concept of Border Agency Cooperation as a means of ensuring effective border management. The World Bank (WB) on its part has advocated for collaborative border management, while the Organisation for Security and Cooperation in Europe (OSCE) has adopted the concept of Comprehensive Border Management, and the European Union (EU) opted for Integrated Border Management.

Legal Framework in Regulating Customs Risks Through Coordinated Border Management

Cameroon joined the WCO on the 9 April 1965, and became a party to the WCO Revised Kyoto Convention in 2015. [17] As a party to the RKC, its reforms and modernization have always been tailored towards the provisions of the Revised Kyoto Convention. The concept of coordinated border management is well enshrined in the General Annex of the RKC of 2006. For example, the 2021 financial law of Cameroon stresses on the need for coordinated border management not only with national border agencies, but also with border agencies across the border. [18] Equally, in 2016, Cameroon adopted an international trade law that laid emphasis on cooperation and coordination between the different competent border agencies responsible for control with respect to the importation, exportation, and

¹³ David, C. & Deborah, A. (2014). Securing cooperation between customs and environmental agencies to prevent illegal trans boundary shipments of hazardous waste. *World Customs Journal*, 8(2), 48

¹⁴ Jowita, S. (2023). The customs system of the European Union in the face of the current challenges of customs handling in supply chain. *Central European Review of Economics and Finance*, 43(2), 73 <https://doi.org/10.24136/ceref.2023.010>

¹⁵ Marja, Y. & Terje, A. (2023). A new perspective for the integration of intelligence and risk management in a customs and border context. *Journal of Risk*

Research, 26(4), 433-449

<https://doi.org/1080/13669877.2023.2176912>

¹⁶ Widdowson, "intervention by exception," (n 1), 35 and 41

¹⁷ Cameroon ambassador to Brussels deposited Cameroon instrument to accession on the 14th of November 2014, and it entered into force on the 18th of February 2015, making Cameroon the 97th contracting party to the Convention. Cameroon equally acceded to all the annexes of the Convention.

¹⁸ Circular no.001/CAB/PRC of 10 July 2021, bearing the preparation of the State budget of the Republic of Cameroon for the 2021 financial year

the transit of goods across the borders. [19] At the community level, in 2019, with the support of the International Monetary Fund (IMF) and the WCO, the CEMAC Customs Code was revised. One of the main reasons behind the revision of the CEMAC Customs Code was the solemn engagement taken by CEMAC member states to adhere to the WCO Revised Kyoto Convention.

As a result of adherence to the RKC, legal rules and procedures in the form of standards and transitional standards have been adopted under the RKC and incorporated into the legal order of the Community through the CEMAC Customs Code. It constitutes CEMAC Customs Community Legislation that governs the importation, exportation, transits and the movement of goods across international borders. For example, Article 66(4) of the revised CEMAC Customs Code states that customs shall collaborate with national border control authorities and bodies in the establishment and operation of a Single Windows, using information technology. Secondly, Article 169(2) of the CEMAC Customs Code stipulates that where goods are to be inspected by other competent authorities and customs also provide for verification, the latter shall take appropriate measures for a coordinated and if possible simultaneous control operation. This provision of the CEMAC Customs Code falls in line with transitional standards 3.35 of the RKC. Furthermore, Article 97(9) of the CEMAC Customs Codes provides that customs shall cooperate with trade, other border administrations and agencies, as well as with other customs administrations to improve customs controls. It may conclude Memoranda of Understanding and Mutual Administrative Assistance Agreements. This provision falls in line with transitional standards 3.5 of the RKC.

As community legislation, compliance by member states is made effective through certain well-established or laid-down principles. The first of such principles is direct applicability, which is governed by either the Monists or Dualists theories. CEMAC has adopted the Monist approach where regulations are directly applicable in the legal order of Member States without the need of parliamentary approval or scrutiny. For example, Article 3(3) of the Revised CEMAC Customs Code provides that regulations are obligatory in their entirety and are directly applicable in the legal order of member states. However, the community norms must be precise, clear and unconditional in the sense that it should not call for additional measures or gives discretion to member states. [20] Secondly, with respect to CEMAC, the community norms must be published in the official gazette of the community and that of member states. [21]

The second principle is that of supremacy or primacy of community norms, which provides that after negotiation, ratification, and publication, community norms become infra-constitutional and supra legislative. This entails that in case of a conflict between the provision of a community norm and that of a Member State law, the former will prevail. For example, Article 44 of the CEMAC Revised Treaty of 2009 clearly stipulates that acts adopted by institutions, organs and specialized institutions of the Community for the realization of the objectives of the Treaty are applicable in all Member States notwithstanding any present or future contrary national legislation.

Thirdly, implementation is equally governed by the principle of loyalty. In this vein, Article 4(1) of the revised CEMAC Treaty of 2009 provides that member states shall take appropriate measures to ensure the fulfilment of the obligations arising out of the Treaty, and shall abstain from taking any measure be it general or specific, that can jeopardize or act as an obstacle to the attainment of the objectives of the Treaty. The provision of the CEMAC Treaty is not different from that of the European Union. Article 4(3) of the Treaty of the European Union (TEU) regulating the principle of loyalty as a central norm governing Member States conduct, specifies that their fundamental commitment is to cooperate and comply with their legal obligations and to refrain from frustrating the Treaty objectives.

With respect to Nigeria, on the 28 of June 2012, Nigeria signed without reservation the ratification of the protocol of amendment to the RKC with the exception of the various annexes. It finally entered into force on the 28 of September 2012. In line with the ratification of the RKC Convention, many multi-regional workshop regrouping participants from West and Central Africa as well as East and Southern Africa, aimed at capacity building, with the financial support of the Customs Cooperation Fund of China and that of Korea, have been holding in Nigeria. A recent case is the one held in Nigeria between the 6 to the 9 of May 2024 in Abuja. At the community level, Article 81 of the 2017 ECOWAS Community Customs Code is totally in line with the concept of coordinated border management.

The above Article stipulates that at common border crossing; the relevant customs administration shall coordinate their opening hours and the work schedules of their offices. This is in line with standard 3.3 of the RKC which calls on customs administrations to cooperate and correlate their business hours and competence of their customs offices at common border crossing. Secondly, the Article provides for common or joint customs control at common border crossing which

¹⁹ Art. 19 of law no.2016/004 of 18 April 2016 governing international trade in Cameroon

²⁰ Edward, G. (2016). *The legal order of the CEMAC Community*. Harmattan

²¹ Art. 43 of the Revised CEMAC Treaty of 2008 that entered into force in all member states in 2009

falls in line with Standard 3.4 of the RKC which provides for cooperation between customs administrations at common border crossing to carryout joint controls whenever need arises. Finally, Article 81 provides for cooperation whenever possible to establish a one stop border post to facilitate joint control. This provision is equally the same as that of transitional standard 3.5 of the RKC that provides for cooperation to establish a juxtaposed customs office at common border crossing to facilitate joint controls. With respect to implementation, Article 1 of the ECOWAS Community Customs Code stipulates that the Code and its legal provisions shall constitute the community customs regulation in force within ECOWAS. Furthermore, Article 4 of the same Code provides that the Community Customs Code shall apply uniformly throughout the ECOWAS customs territory.

The Concept of Coordinated Border Management

This work focuses principally on the concept of coordinated border management as a technique of mitigating customs risk by Cameroon and Nigeria at their common borders. The question here is why coordinated border management? The first response to this question is that both Cameroon and Nigeria are parties to the RKC at their individual levels as well as at the level of their different communities. Secondly, the concept of coordinated border management as duly established under the RKC is legally binding on them most especially when it comes to the notion of community legislation. Thirdly, the establishment of a one stop border post between Cameroon and Nigeria is a strong sign of cooperation and coordination considered as a *sine qua non* factor on which coordinated border management is anchored on. Finally, the WCO is the only international organisation that considers cooperation as an indispensable factor in coordinated border management aimed at combatting customs offences.²² Although this work focuses principally on the concept of coordinated border management, other legal concepts of border management developed by other international organisations cited above have equally been examined. The reason is that all the stakeholders are saying one and the same thing in different ways, using different appellations that are all synonymous. The slight difference between the various legal concepts is only in terms of scope and priorities. [23]

The concept of coordinated border management is derived from the WCO *international convention on the simplification and harmonisation of customs procedures*,

otherwise known as the Revised Kyoto Convention of 2006.²⁴ It refers to a coordinated approach by border control agencies, both at the domestic and international levels, in the context of seeking greater efficiencies over managing trade and trade flows, while maintaining a balance with compliance requirements.[25] According to the 2008 customs in the 21st century strategy document, CBM is anchored on three main pillars. The first pillar is that of recognising customs as the lead frontline administration at the national borders responsible for controlling the movement of goods across the borders. The second pillar is that of cooperation and coordination between the various border agencies to facilitate the cross-border movement of persons and goods. Cooperation and coordination take the form of intra-service agency cooperation, inter-agency and international cooperation. The third pillar deals with the introduction of an electronic single window that allows for the exchange of information between customs and trade.

In order to consolidate the role of CBM, Standards and Transitional Standards have been developed that provide guidance to member states on how to employ coordinated border management at the domestic level and across the borders with neighbouring states. For example, transitional standards 3.35 of the revised Kyoto Convention calls on customs administrations to coordinate the joint inspections of goods with other border agencies so that it can be carried out at the same time, when customs schedule an examination of goods, and such goods must be inspected by other border agencies. Furthermore, standard 3.4 provides for cooperation between customs administrations at common border crossings to carryout joint customs control whenever the need arises. With respect to transitional standard 3.5, neighbouring customs administrations should cooperate and establish a juxtaposed customs office at common border crossing to facilitate joint controls. Equally, standard 3.3 calls on customs administrations to cooperate and correlate their business hours and competence of their customs offices, where such customs offices are located at a common border crossing. Still in line with cooperation, standard 6.7 provides that '*customs shall seek to cooperate with other customs administrations and seek to conclude mutual administrative agreements to enhance customs control*'. [26]

In order to ensure compliance and the effective management of borders in a coordinated manner, the

²² Wieslaw, C. & Magdalena, R. (2017). Customs enforcement Network (CEN) database perspective: A case study. *World Customs Journal*, 11(1),35

²³ Dhunraj, K. (2014). The WTO Agreement on trade facilitation: States of play in Southern African customs. *World Customs Journal*, 8(1),104 <https://doi.org/1055596/001c.93047>

²⁴ Mariya, P. (2011). Coordinated border management: From theory to practice. *World Customs Journal*, 5(2),51

²⁵ Stefan, A. (2009). Coordinated border management – A concept paper. WCO Research paper no.2

²⁶ Hans-Micheal, W. & Edward, K. (2014). Old wine in new skins: Analysis of the Trade Facilitation Agreement vis-a- vis the Revised Kyoto Convention. *World Customs Journal*, 8(2),33 DOI:10.55596/001c.93062

WCO has instituted a set of coordinated border management compendiums that offer guidance to customs in implementing coordinated border management at the national and international level. One of such mechanisms is *SAFE framework standard to secure and facilitate global trade* established by the WCO in 2005. The first pillar of SAFE deals with customs-to-customs cooperation with the central tenet being the exchange of information to help identify high risks consignments as early as possible within the supply chain. The second pillar of SAFE deals with customs-to-business cooperation, which is considered as a partnership between the customs and the private sector denominated Authorized Economic Operator (AEO). The third pillar was established in 2015, and concerns customs cooperation with other government and inter-government agencies involved in international trade and supply chains. [27] Today, the SAFE framework to secure and facilitate global trade has gone a long way to increase cooperation and coordination amongst the various border agencies involved in international trade supply chain. [28]

In 2002, another mechanism in the name of Data Model was conceived by the WCO, aimed at harmonising data requirements on customs and cargo declarations between the various border agencies. The data requirement is updated on a regular basis to meet the procedural and legal needs of cross-border regulatory agencies. The data model provides for the establishment of a common platform through cooperation between all the competent control agencies for the exchange of harmonized data. The harmonization and exchange of data through cooperation helps border agencies to speak in a common language which acts as a suitable platform for coordinated border management. [29]

The Compendium on how to build a single window environment was introduced to enhance coordinated border management with respect to the submission of documents by traders. A single window is a facility that allows traders to submit relevant trade documents or data, physically or electronically, to the various border agencies at a single-entry point. It prevents traders from submitting the same documents or data to several different border agencies when submission is done electronically. The institution of such a facility can only be achieved through the cooperation

or collaboration of all the border agencies. The WCO compendium therefore supports capacity building through the provisions of tools and techniques to support technical experts working on projects to establish single window. It is also aimed at supporting those aspects that are of concerned to service management. [30]

In 1994, the Technical Committee of the WCO adopted the Time Release Study (TRS) which was updated in 2001, with the aim of simplifying its application. [31] This mechanism became operational in 2002, aimed at measuring the clearance time of goods by customs administrations, in close cooperation and collaboration with other relevant government agencies and stakeholders, from the time goods arrive at the borders until the physical release of the goods. [32] In a nutshell, this mechanism is out to identify difficulties encountered, the reasons for the difficulties and possible solutions, with respect to the clearance of goods, in order to assess the efficiency and effectiveness of border clearance process. [33] For this mechanism to function effectively there is the need for customs-business partnership, customs-customs cooperation and coordinated border management. In assessing the relevance of TRS in border management, chapter 4 of TRS Guide Version 2, dealing with the possible specific uses of the study results, highlights the relevance of such a study results in coordinated border management programmes. [34]

Different Concepts of Border Management

Apart from the concept of coordinated management developed by the WCO, other international organisations such as the World Trade Organisation (WTO), European Union Commission, Organisation for Security and Cooperation in Europe (OSCE) and the World Bank (WB) have developed other concept of border management.

Border Agency Cooperation

The concept of border agency cooperation was conceived by the WTO under its Trade Facilitation Agreement (TFA) of 2013, which entered into force in 2017, popularly known as the '*Bali Package*.' The Trade Facilitation Agreement is considered as a broad international trade agreement, aimed at ensuring trade facilitation through customs reform, and has incorporated key aspects of border management

²⁷ World Customs Organization SAFE Framework of standards to secure and facilitate global trade of 2005

²⁸ Widdowson et al. "Single window in the context of the WTO Trade Facilitation Agreement," (n 6),108

²⁹ Hector Hugo, J. (2022). *The World Customs Organization: The past, present and future*. Switzerland: Springer Nature

³⁰ International Liaison Units. (2015). WCO coordinated border management: An inclusive approach for connecting stakeholders. *Trade Beat*, 6(10),1-5

³¹ Shujie, Z. (2009). TRS as a measurement of trade facilitation: The experience of customs in the Asian Pacific. *World Customs Journal*, 3(2), 125

³² Stephen, H. (2010). Measuring effectiveness of border management: Designing KPIs for outcomes. *World Customs Journal*, 4(2),41-42

³³ World Customs Organization Guide to measure the time required for the release of goods of 2002

³⁴ Shingo, M. (2012). The Time Release Study as a performance measurement tool for a supply chain and an international corridor. *World Customs Journal*, 6(1),82

developed by the World Customs Organization. [35] Border agency cooperation is a legal concept that is geared towards the effective management of borders in the 21st century. Just like coordinated border management, the concept of border agency cooperation is principally anchored on cooperation and coordination of the various border agencies both at the domestic level and across the borders for an effective border management.

As per Article 8, paragraph 1 and 2 of the TFA, all national border agencies and authorities are required to cooperate with one another and coordinate border control procedures in order to facilitate trade. The cooperation and coordination may include alignment of working days and hours, alignment of procedures and formalities, development and sharing of common facilities, joint controls and establishment of one-stop-border post. Cooperation is further envisaged by Article 10 of TFA that provides for information sharing and technological cooperation with respect to the establishment of a single window for document and data submission, to streamline border measures. [36] Equally, Article 12 of the TFA advocates for cooperation in the sharing of customs information, the grounds on which such an exchange of information can take place, limits involved in the exchange of the information, and the mechanisms through which the sharing of information can be established. [37] The concept of cooperation is equally reflected in some of the provisions of the Agreements establishing the WTO in 1995. For example, Article 69 of Annex 1C dealing with Agreements on Intellectual Property Rights (TRIPS) promotes, in particular, cooperation aimed at the exchange of information between customs authorities with regards to trade in counterfeits, trademarks and pirated copyrights goods. Just like in coordinated border management, BAC provides for cooperation and coordination established at three different levels to promote the sharing of information, and to facilitate the physical movements of persons and goods.

Integrated Border Management

This concept of border management was developed by the European Union Commission as a guiding principle in its border management. [38]

According to the 2007 European Union Commission Guidelines for Integrated Border Management (IBM) in the Western Balkans, IBM refers to '*National and international coordination and cooperation among all the relevant authorities and agencies involved in border security and trade facilitation to establish effective, efficient and coordinated border management, in order to reach the objective of open, but well controlled and secure borders.*' [39] The legal basis of this concept can be traced in Article 77(1) of the Treaty of the European Union (TEU) which provides for the gradual introduction of an integrated management system for external borders, and paragraph 2 of the same Article, which states that the European Parliament and the Council acting in accordance with legislative procedures, shall adopt any measure necessary for the gradual establishment of an integrated management system for external borders. [40] This concept of border management is reflected in the African Union's Strategy for better integrated border governance for 2063, which provides for efficient and effective integrated border management based on cross-border cooperation and coordination. [41]

IBM equally stresses on the need for cooperation and coordination at three different levels between border agencies. It focuses on the need of a political support from the state to ensure effective cooperation and coordination. This can be achieved through the establishment of an organ, working group or authority responsible for ensuring cooperation and coordination amongst the various border agencies. After the institution of such an organ, a lead agency, which in most cases is customs administration, is nominated to direct the process. Furthermore, IBM, just like coordinated border management and border agency cooperation, provides for the institution of a single window to ensure the sharing of information, and act as a single-entry point for the submission of relevant customs documents and data by traders for better cooperation and collaboration. [42]

Comprehensive Border Management

In December 2005 in Ljubljana, at the Thirteenth Meeting of the *Ministerial Council of the Organisation for Security and Cooperation in Europe*

³⁵ Joann, P. (2020). The WTO Trade Facilitation Agreement: Implementation status and next steps. *Journal of international commerce and economics*, 2

³⁶ Antonia, E. (2015). The Trade Facilitation Agreement: A new hope for the World Trade Organization. *World trade Review*, 14(4), 655-656

³⁷ Weerth, C. (2019). Customs Mutual Assistance Agreements in the light of Article 12 TFA – A global perspective. *Customs scientific Journal*, 1, 80-81 <https://hdl.handle.net/10419/205809>

³⁸ Elisabeth, V. (ed) (2014). *Borders, fences and walls: State of insecurity?* Ashgate Publishing Limited

³⁹ Joann, W. (2021). The European Union's model of integrated border management: Preventing transnational threats, cross-border crimes, and irregular migration in the context of the EU's security and strategies. *Commonwealth and comparative politics*, 59(4), 429

⁴⁰ Janine, S. (2022). Differentiated governance in Europe in crises. *European Papers*, 7(2), 914-915

⁴¹ African Union, (2020). *Border governance in Africa: An African Union strategy*. African Union

⁴² Florian, A. (2008). Policy coherence and coordination for trade facilitation: Integrated border management, single windows and other options for developing countries. ART Net working paper series no.57

(OSCE), the concept of comprehensive border management emerged and was adopted as a legal mechanism to ensure border management. [43] The comprehensive nature of this concept is based on its cross-dimensional nature that is premised on politico-military, economic and environmental, as well as the human dimensions of OSCE's approach to border management. The politico-military dimension focuses principally on establishing political dialogue between participating states in border related issues, technical dialogue between national borders services and competent national structures through the exchange of information at all levels, encouragements for the conclusion and implementation of agreements on cross-border cooperation, joint capacity building through the training of border services and competent national structures to help detect crimes, mobilization of resources for available equipment and supplies necessary for border services such as scanners for non-intrusive inspection, and information exchange on terrorism, drugs and human trafficking, money laundering and smuggling. The economic and environmental dimension encompasses measures aimed at ensuring the sharing of best practices on border crossing and customs procedures with respect to import, export, transits and the movements of goods across the border. Furthermore, it focuses on the promotion of cross-border cooperation on environmental issues that have an impact on local community development, facilitation of cross border cooperation in case of natural disasters or serious accidents in border zones, and the need for pre-arrival information on goods and vehicles transferred across the borders. The human dimension deals with establishing rules that will promote the free and secure movement of persons across the borders, technical advice on exit and entry procedures, including a simplification of visa procedures, all aimed at trade facilitation. [44]

The main objective of this concept is to reduce the threat of terrorism through preventing cross-border movement of persons, weapons and funds that are used by terrorists to carry out their activities. The concept is equally out to prevent transnational organized crime such as smuggling, trafficking of human beings, drugs and weapons, fighting against corruption, and illegal immigration for the security of international transport and supply chain. [45] This concept of border management makes use of intra-agency, inter-agency and international cooperation that is out to promote the

sharing of information and facilitate the physical movement of goods and persons across the borders.

Collaborative Border Management

The concept of collaborative border management is the initiative of the World Bank (WB). Collaborative border management focuses principally on the need for border agencies and the international community to work hand in gloves to achieve a common goal. For this to happen, there is the need for cooperation and collaboration between the various border agencies and the international community. In collaborative border management, there is the need for a 'Virtual Border', which encompasses the entire transport and supply chain, assessing goods and passengers for admissibility and clearance in advance before arrival at the physical border. [46] Collaborative border management is based on certain key aspects such as policy aimed at putting in place common and agreed standards to help economic operators to comply with regulatory control established through cooperation and coordination between the various border agencies. This can be achieved through bilateral, regional and multilateral agreements that facilitate policies and strategies for collaborating and sharing of information. Secondly, capacity building is needed to help equip border officials with the necessary skills, knowledge, behaviour and experience to manage new procedures and the evolving nature of cross-border threats. Thirdly, border management agencies and neighbouring states must collaborate to put into place common infrastructures considering the inadequate facilities at ports of entry. Furthermore, processes tailored towards creating opportunities to boost efficiency and make service delivery more cost effective are equally needed. As such, border management agencies are required to define outcome based on factors such as increase level of compliance, export competitiveness, rather than focusing on output-based processes such as the volumes of transaction for compliance verification. Moreover, information and communication technology is needed for the sharing of information such as customs documents and other related trade data, a lead agency nominated by the state to ensure the process of cooperation and coordination between the different border agencies, and a national body or structure to direct and monitor performance. [47]

Mitigating Customs Risks Through Coordinated Border Management

Through the sharing of information, joint border security patrol, joint capacity building, the use of non-

⁴³ Henry, R. (2015). The OSCE border management staff college. *Przegląd Strategiczny*. 8,389

⁴⁴ Border security and management concept: Framework of cooperation by the OSCE participating states, OSCE Ministerial Council, Ljubljana, December, 2005

⁴⁵ OSCE & UNECE. (2012). *Handbook of best practices at border crossings – A trade and transport perspective*. OSCE, UNECE

⁴⁶ Tom, D. (2010). Collaborative border management. *World Customs Journal*, 14(1),16

⁴⁷ Tom, D. (2011). The future of border management. Chapter 2. In *Border Management Modernization*, edited by Gerard McLinden, Enrique Fanta, and David Widdowson, 11-22, Washington, D.C: World Bank Group

intrusive inspection technology, the establishment of a single window, and the possibility of signing a mutual administrative accord between the two countries, customs risks can be thwarted.

The sharing of information

Through bilateral cooperation, Cameroon and Nigeria have created one-stop-border post at their shared borders in Ekok and Mfum. This border post was inaugurated on the 3rd of November 2022 by both countries. Although the concept of one stop border post does not have a universal definition, it can be defined as one physical structure located within the national territory of one state where agencies from both states conduct controls in respect of the importation, exportation and transit of goods. [48] The border post which is located on the Nigeria side of the border (Mfum) is lodging customs and other border agencies from both countries under one physical infrastructure, commonly described as 'common one country facility'. [49] The border post is expected to play an important role in averting the threats of customs risk through the sharing of information which will help in risk analysis. Article 97 of the CEMAC Customs Code of 2020 and article 64 of the ECOWAS Community Customs Code of 2017 all provide for the use of risk analysis in customs control.

According to standard 6.4 of the RKC, one way of ensuring risk analysis is through the sharing of information which helps customs personnel to determine which person, goods and means of transport should be examined and the extent of the examination. With both agencies working alongside each other and under one physical structure, it is believed that there will be wider and closer information sharing amongst them that would help to increase the recognition of some existing risks at the borders by customs personnel.

Furthermore, the sharing of information, most especially information related to risky consignments would serve as a potential tool to select and targets movements that pose a risk of non-compliance with customs law.

Joint border security patrol

Standard 3.4 of the RKC provides for cooperation between customs administrations at common border crossings to carry out joint customs control whenever the need arises. Joint border patrol is aimed at creating effective and efficient synergy between the different border agencies and officials to ensure security and safety within its shared border. It depends

on cooperation and coordination between the control or surveillance agencies and security agencies established within the border of partner states. It is out to prevent the entry of terrorists and to reduce cross-border crimes and smuggling. The concept of joint border patrol has been adopted by both countries to ensure security and safety within its porous borders. Speaking on the occasion of the commissioning of the joint border bridge and OSBP on the 3rd of November 2022, the representative of the Nigerian president had this to say:

The government of the Federal Republic of Nigeria also expects that this joint border bridge and border post will enhance security patrol and cooperation in this part of the border with Cameroon and also hopes that it will complement the current efforts of the Federal Republic of Nigeria and Cameroon to combat the scourge of terrorism and violent extremism in our region.

Earlier, the Nigerian Minister of Works and Housing, Babatunde Fashola made reference to the pivotal role of the joint border post in ensuring joint border patrol.⁵⁰ However, joint border patrol is not yet operational because most of the border areas are still considered risky as they act like hideouts for armed secessionist groups operating under the auspices of the Anglophone crisis.

Joint Capacity building

The WCO defines capacity building in the customs context as; activities which strengthen the knowledge, abilities, skills, and behaviour of individuals and improve institutional structures and processes such that the organization can efficiently meet its mission and goals in a sustainable way. [51] A joint training and retraining of border officials have been initiated by Cameroon and Nigeria aimed at capacity building. The first of such trainings by the Economic Community of West African States (ECOWAS) and the African Union Development Agency (AUDA) took place at the Transcorp Hilton Hotel in Nigeria from the 10th to the 12th of August 2021. Training of officials was drawn from the experiences of East Africa and Zimborders.

It should be recalled that the first OSBP in Sub-Saharan Africa was established in East Africa between Zimbabwe and Zambia in 2009. [52] In order to ensure a sustainable capacity building, there is need for the training and retraining of customs officers and other border agents to keep them abreast with the changing aspects of border security. In line with capacity building, a Joint Border Management Committee (JBMC) has

⁴⁸ Erich, K. (2010). Coordinated border management: Unlocking trade opportunities through one stop border posts. *World Customs Journal*, 4(1), 6-7

⁴⁹ Polner, "Coordinated border management," (n 25), 58

⁵⁰ Economic analysis presented by Investors King Ltd, an organization responsible for the analysis of government policy in Nigeria.

⁵¹ Stephen, H. (2008). Achieving sustainability in customs capacity building. *World Customs Journal*, 2(2), 67

⁵² Paul, N. & Isabella, S. (2010). One-stop-border post in East Africa: State encounters of the fourth kind. *Journal of Eastern African studies*, 14(3), 38

been created and entrusted with the duty of continuous training of border officials for better understanding of OSBP concept and the changing nature of border security. Capacity building through continuous training and education will help the customs authorities to increase their intelligence and knowledge to be able to identify and respond to new risks emerging within the borders. Intelligence developed by customs personnel through capacity building may equally be used to fight terrorism. The use of intelligence in fighting terrorism is considered very vital as compared to the use of arms. In this perspective, Walker states, *'it is an article of faith... that good intelligence is vital to defeating terrorism as well as being a currency more important than firepower.'*⁵³

Capacity building is needed to capacitate frontline customs inspectors working at the borders to be able to identify images emitted through non-intrusive x-ray and scanning machines as well as to distinguish between legitimate goods and those that violate intellectual property rights such as counterfeited and pirated goods. Today the financing of terrorism is less done through the expedition of bulky cash across international borders but through trade-based money laundering. Adequate capacity building is needed to be able to detect economic transactions that are aimed at sponsoring or financing terrorism from those that are not. Furthermore, consistent interpretation and implementation of international legal instruments such as those adopted under coordinated border management can only be guaranteed through capacity building. [54] One can therefore conclude in line with Djeuwo Marcellin (2009) that the modernization of any customs administration can be handicapped or compromised by personnel that are badly recruited, poorly managed and insufficiently trained. [55]

The use of non-intrusive inspection technology

The use of OSBP helps in the sharing of infrastructure such as the joint use of scanners for customs non-intrusive inspection. Standard 3 of pillar number one of the SAFE framework standards to secure and facilitate global trade dealing with customs-to-customs cooperation provides for the use of large-scale x-ray machines and radiation detectors for non-intrusive inspection. [56] Through cooperation, Cameroon and Nigeria have mobilized the necessary financial resources to put in place a scanner at their one stop border post to

be used for non-intrusive inspection by customs services of both countries. It should be recalled that for the past time, the inspection of goods by the customs services of both countries was carried out physically. X-ray scanner or gamma machines which can either be mobile or fixed, are vital instruments that can detect weapons such as arms and ammunitions, explosives, fake drugs, pirated and counterfeited goods hidden amongst goods found in containers and trucks, thus mitigating customs risks. [57] Equally, the visible presence of x-ray scanning machines at the customs borders or ports has a dissuasive effect on potential smugglers and criminals. However, the scanners are present but still awaiting installation.

Fostering international cooperation

Standard 6.7 of the General Annex of the Revised Kyoto Convention provides that customs shall seek to co-operate with other customs administrations through the establishment of mutual administrative assistance agreements to enhance customs control. This provision of the RKC is further consolidated by pillar no.1 of the WCO *SAFE framework of standards to secure and facilitate global trade* which require members to establish and enhance customs-to-customs network arrangements within the international supply chain to improve their capability to detect high risks consignment. It is held that collaboration or cooperation between customs administrations represent the first and last line of defence against smuggling, customs fraud and the detection of various illegalities that are emerging and evolving around the borders and frontiers. Cameroon and Nigeria can decide to convert their Customs- to- customs cooperation into a Memorandum of Understanding or bilateral cooperation such as Mutual Administrative Agreements aimed at the exchange of information between the two customs services on issues related to illicit trade. Article 97(2) of the CEMAC Customs Code stipulates that customs shall cooperate with trade and other border administrations and agencies and ... may conclude Memoranda of Understanding and Mutual Administrative Assistance Agreements. It is held that collaboration or cooperation between customs administrations represent the first and last line of defence against smuggling, customs fraud and the detection of various illegalities that are emerging and evolving around the borders and frontiers. [58]

The exchange of information will go a long way to increase the capability of customs personnel to

⁵³ Bruce Wai-Ming, T. (2018). A legal framework for sharing customs intelligence through a single window system. [Ph.D. Thesis, University of Wellington]

⁵⁴ David, W. (2008). The role of capacity building in achieving application of international legal instruments. *World Customs Journal*,2(2),71-76

⁵⁵ Marcellin, D. (2009). Corruption in the management of human resources in customs administration. *Afrique Contemporaine*, 2(230),55-67

⁵⁶ Kunio, M. (2007). Supply chain security: The customs community's response. *World Customs Journal*,1(2),56

⁵⁷ Wilson, N. et al (2019). X-ray cargo scanning and risk management in trade facilitation: Analysis and model of online imaging and documentation management system. *International journal of modern education and computer science*,5(10),11-12

⁵⁸ Federico-Lopez, C. &Henry, S. (2015). Customs collaboration to combat the international trade in illegal timber, Policy brief

detect high risk consignments before they cross the borders thus helping to combat illicit trade to ensure border and frontier security. The accord will offer the opportunity to customs officials of both countries to work jointly at common border points, joint deployment of customs border officials of both countries at certain strategic points to thwart the smuggling of goods as well as allows for information sharing aimed at detecting high risks consignments. This concept of mutual administrative accord is not a new phenomenon to both countries as they are both a party to one of such accords under Programme SPC (Security by Cooperation). [59]

The establishment of a single window

A single window has been defined by the UN/CEFACT as a facility that allows traders involved in trade and transport to submit relevant trade documents or data, physically or electronically, to the various border agencies at a single-entry point to fulfil all import, export and transit regulatory requirements. [60] With both border agencies working together in one physical structure, and using the same system of information and communication technology, it would facilitate the submission of trade data to customs services of both states. The submission of trade data may take the form of pre-arrival or advanced cargo declaration, which implies that economic operators or importers are expected to supply customs administrations through their cargo manifests with relevant information with regard to their goods and means of transport through an electronic format. The cargo manifests may be submitted prior to the loading of the container at the port of importation, prior to the departure of the vessel at the port of importation or prior to the arrival of the goods at destination. [61] The supplied information acts like an early warning mechanism to the Customs as it helps them to use risk analysis to detect dangerous goods that pose serious security threats to the state in advance and intensify their control on such goods. However, for this to be effective, data collected must be treated or processed for risk assessment to ensure that potentially dangerous goods are identified and subject to customs control.

Challenges and the Way Forward

Although coordinated border management is expected to play a vital role towards mitigating customs risks, there are a lot of challenges that may act as a

potential threat to some of the expected numerous benefits envisaged.

Lack of storage facilities

Temporary storage facilities such as customs warehouses and clearance sheds that act as customs temporary stores for goods while awaiting the fulfilment of customs formalities are in acute shortage. Most economic operators complain that as a result of the lack of storage facilities, most of their goods are destroyed by the heavy rains in the rainy season. This deplorable situation has forced some economic operators to continue to smuggle parts of their goods, most especially time sensitive goods during the rainy season to avert damages caused by heavy rains in order to reduce costs. [62] Obviously there is need for both countries to mobilise the necessary financial resources to put in place more storage facilities considering the increasing volumes of economic transactions within this border.

Limited synergy

There is lack of synergy amongst border agencies on both sides. One reason that explains this strange phenomenon is that most Head of border agencies abusively convert themselves into economic operators or importers. Without being part of the customs administration, they frequently intervene in the clearance of goods on behalf of economic operators for their personal gain. When such acts are contested by the customs administration, conflicts develop amongst the personnel at border agencies. Some border agencies even go as far as contesting the value of goods cleared by customs. Most often than not, the lack of synergy or cooperation amongst border agencies is responsible for weak screening at the borders that promotes serious crimes such as human trafficking, smuggling of illegal and contraband goods, and small and light weapons that can be used to create insecurity within states. [63] Definitely, harmony and cooperation amongst border agencies are awfully lacking. A solution to this problem lies in the creation of a border commission to ensure coordination and cooperation amongst border agencies.

Corruption

Corruption has been defined as the use of public office for private gain. In the the customs context, corruption can be defined as the misuse of power by customs official for personal gain. [64] Most customs

⁵⁹ Security by cooperation is an initiative of the Nigerian customs administration that was established in 2016, aimed at the use of customs enforcement network to share intelligence between the customs administrations of Benin, Cameroon, Central African Republic (CAR), Niger and Nigeria to address or combat international crime such as terrorism.

⁶⁰ UN/CEFACT Recommendations no.33

⁶¹ David, W. (2016). Managing the border: A transnational shift to pre-export screening. *World Customs Journal*, 10(2), 8

⁶² Focus Group Discussion with some members of the United Brothers Association (UBA) and some women involved in cross-border trade.

⁶³ Noor, A. et al (2019). Managing Malaysian border: The challenges and prospects in maintaining security,. *International journal of politics, public policy and social work*, 9-11

⁶⁴ Denis, N. (2013). Managing the risk of corruption in customs through single window systems. *World Customs Journal*, 7(2), 24

officers working at the border here consider it as an opportunity to enrich themselves. In most cases, customs receive bribe from economic operators or traders to turn a blind eye to their act of smuggling. This was the case in 2020 when a customs officer working here was responsible for aiding the smuggling of a consignment of tramadol. All the measures put in place to ensure border security will be watered down if it becomes possible for an economic operator to bribe a customs officer to forgo the inspection of a truck transporting a consignment of goods that poses a threat to the security of the state. For instance, in 2013, a serving senior customs officer from the Nigerian customs administration was arrested for aiding the crossing of a truck loaded with Boko Haram arms and ammunition into the Nigerian territory. [65] It is often said “*any law is as good as the integrity of the officer implementing it*”.

This entails that if the customs officer lacks integrity, then one could imagine the unbearable consequences as regards security, health, environment and taxes of the state. Obviously, there is need for the establishment of a code of ethics and integrity in line with the WCO Arusha Declaration that defines the professional norms to which customs officer must adhere. Secondly, customs Unit Heads, Bosses and Regional managers should act like role models to their subordinates. The old Nigerian adage says “A fish starts to get rotten from the head”. This implies that if the top of the pyramid is good, obviously the bottom will be good. [66]

Furthermore, customs personnel as well as personnel belonging to other border agencies should not be allowed to serve for more than three years at the borders. The problem here is that when personnel stay for long, they develop corrupt network with economic operators and rely on such a network to enrich themselves at the detriment of the state coffers. Even when some of them are forced to quit, they do so but through corruption or tribalism they come back to the same place again after one or two years. Personnel at the borders no matter under what capacity they are serving, should serve only once for a period of three years, and should only come back to the same place again only under a different capacity or responsibility. Equally, a border commission can be created where traders can raise issue of non-compliance with customs laws and regulations, informal payments and harassment by customs and other border agencies.

Still with respect to measures aimed at fighting corruption, most especially on the Nigerian side of the

border, the Nigerian Customs Post at Mfum should be granted the legal status to collect customs duties and taxes on import and export. Currently, this is not the situation and many people believe that money collected for import and export are meant for private pockets at the detriment of the state coffers. Under such a situation, corruption becomes an established right.

The effect of borderlands communities

Borderlands refer to an area inhabited by Communities that are located near states’ territorial limits or peripheries, which in most cases share deep and longstanding familial, ethnic and cultural connections. [67] At the Ekok-Mfum borders, the border has divided ethnic groups such as Ejagham, Boki, Becheve, and Akwaya between Cameroon and Nigeria. However, these ethnic groups have remained unified as a result of their culture, language, ethnicity and religion. Most acts of smuggling today are perpetuated by these indigenes. They smuggle goods and conceal them in the homes of their relatives across the borders and the goods are dispatched in small quantities to their final destinations. Some indigenes living in Nigeria cross the border with smuggled vehicles on the pretext that they are going to visit their family members or relatives in Ekok but never return with the said vehicles. Some will commit acts of smuggling involving illicit drugs and once they have been identified by the customs administration, they cross the border and stay with their relatives for a long period of time for the matter to die away. In order to salvage this situation, an effective identification mechanism should be instituted to identify indigenes from non-indigenes.

Fragile borders and customs surveillance

Fragile borders are where government agencies such as the Customs cannot or are unable to operate fully owing to the insecurity created by the presence of armed non-states –actors. [68] Customs surveillance or patrols have been limited at some of these frontiers where there is high risk of insecurity occasioned by the presence of the armed groups. At the Otu Customs Control Post at the Ekok border, customs surveillance or patrols have been limited or abandoned because of the security threats posed by the secessionists. It is true that customs services can always demand for the services of the military to carryout joint controls in some of the fragile areas. Most often than not, customs officers may be against such a joint control because they fear that they will be seen as excessively repressive forces, a priority target of secessionists and Boko Haram. Secondly, the invitation of the military by the customs may entail financial expenses

⁶⁵ Aminu, I & Assel, T. (2021). Boko Haram’s resilience and the porosity of Nigerian border. *IKENGA journal of African studies*,22(1),13

⁶⁶ Kwasi, D. (2014). Effective leadership and sustainable development in Africa: Is there really a link? *Journal of global responsibility*,5(2),204-205

⁶⁷ Otor, O. & Bonchuk, M. (2024). Nigeria-Cameroon trans-border cooperation and the peaceful management of trans-border resources and economic integration. *Humanus Discourse*, 4(2),1-20

⁶⁸ Kunio, M. (2023). Enabling customs in fragile and conflict-affected situations, WCO News 101, Issue 2/23

However, the deployments of the military by the government in fragile areas, coupled with the creation of vigilante groups have gone a long way to identify some hideouts of the terrorists and secessionists. Therefore, there is need for a sustainable cooperation between the military and the population to identify hideouts of armed non-state-actors. Furthermore, cooperation and collaboration between customs and other security forces such as the military, gendarmerie, and the police through mixed patrols or mixed checkpoint controls should be encouraged to counter armed attack by rebel group. Equally, research studies have pointed out that the main drivers behind Boko Haram and other secessionists' tendencies in Cameroon are aggravated by marginalization, political frustration and deep-rooted grievances. As such, any long-term solution aimed at resolving the present situation must address these deep-rooted problems, rather than focusing purely on military action. [69]

Presence of numerous checkpoints

In order to ensure the security of people and their goods, as well as ensure compliance with regulatory instruments, many checkpoints have been mounted by both countries at their common border crossings to ensure control. From Ikom town in Nigeria to the Mfum border, a stretch of 14 kilometres of road, a total number of 19 checkpoints can be identified. At the Ekok border, the number of checkpoints from Ekok to the hinterland such as Bamenda the Regional capital of the North West Region, or Buea the regional capital of the South West Region, is uncountable. The checkpoints are uncountable because some of them appear when there is news of trucks of goods coming, and disappear after extorting huge sums of money from the truck's owners. The presence of numerous checkpoints during this period of insecurity is highly appreciated, most especially at the Ekok side of the border as it would prevent the smuggling of certain goods that can be used by secessionist to destabilize the security of the states, as well as prevent economic operators from secessionists attack. It should be recalled that many economic operators have been shot death by the secessionist here. In 2019, an economic operator by name Vugah Cletus, a member of the Bamenda Traders Union (BTU) was shot dead by a group of secessionists (ambazonian fighters) while accompanying his goods from the Ekok Customs Border to his home town of Bamenda the capital of the North West Region of Cameroon. A similar incidence occurred in 2020 when an economic operator from Mamfe the headquarter of Manyu Division, nicknamed Wang Yu was shot dead by the secessionists while accompanying

his goods from Ekok customs border to his home town of Mamfe.

However, the amount of unofficial payments spent at the various checkpoints mounted by the police, customs, gendarmes, army, forestry, commerce, council and some administrative authorities, as well as temporary checkpoints setup when goods are about to leave the border to the hinterlands or other parts of the country, far outweighs the amount of customs duties and taxes paid for the goods.⁷⁰ In most cases, the values on the customs clearance documents are contested as low, or the clearance documents considered as fake, all aimed at inducing economic operators to chip in money.⁷¹ Most of those working at the various checkpoints prefer smuggled goods because it would give them the opportunity to negotiate with economic operators for unofficial payments. This deplorable situation has forced some economic operators to continue to smuggle their goods across the border in order to avert the heavy costs, and prevent the double payment of customs duties and taxes at the various checkpoints. A solution to this problem lies in the dismantling of all unofficial checkpoints by both countries and the publication of all customs procedures and payments to be made at the different borders. However, this measure may face problem most especially on the Nigerian side of the border considering that the Mfum customs post does not have the legal status to collect customs duties and taxes on imports and exports. Beneficiaries may base their argument on such a loophole and resist any measure aimed at dismantling illegal checkpoints.

Permeability of the border

Permeability here is taken to mean leakage or break of the border that allows the illegal and unofficial importation of goods, arms and ammunition, human trafficking, money laundering from one state to another. It is estimated that they are about ten illegal cross points at the Ekok border with Nigeria. Some of the illegal cross-points are found in the forest where illegal traders use footpaths to cross from one end to another. Furthermore, some of the surrounding villages such as Akwen, Nsanakang, Nsanaragati, Agborkem and Otu do not have legal or official routes for the importation of goods from Nigeria, but today they served as illegal points where some of the traders with the complicity of the villager's carryout illicit trade. The porosity of the border is further intensified by the fraudulent attitude of some customs agents who intentionally give a blind eye to smuggling. Customs patrol or surveillance is limited in some of these villages because some of the villages are

⁶⁹ Angela, M. (2015). Preventing conflict in Central Africa: ECCAS caught between ambitions, challenges and reality. Central African Report, Issue 3, Institute for Security Studies (ISS)

⁷⁰ Simon, T. (2019). Africa integration: Hurdles of movements of goods and people son the Bamenda-Mamfe-Ekok-Ikom-Abakaliki-Enugu corridor since

2014. International journal of research and innovation in social science, 3(1),234

⁷¹ Focus Group Discussion with some of the members of the United Brothers Association (UBA), a transport association based at the Ekok-Mfum border responsible for transporting persons and goods across the border

situated in the thick forest and there is fear for complicity of the villagers with illegal traders to attack customs on patrol. Secondly, most of the villagers in some of the villages consider Ekok border as God's blessing to them and see no reason why they as indigenes should pay taxes for imported goods. As such, smuggling here is taken to be an occupation where some of the villagers on both sides of the border act like accomplices in the process of smuggling to earn an income. Thirdly, the high rate of the CEMAC common external tariff, and the numerous restrictions imposed by the Cameroon government on the importation of certain marketable goods from Nigeria such as Maggi cube, can drinks, ovaltine, peak milk, cigarettes and exercise books, leave some of the traders with no option than to smuggle. [72]

Cameroon as a leader within the CEMAC Community should encourage other CEMAC member states to reform the CEMAC common external tariff (CET) which is considered too high as compared to that of other regional economic groupings such as ECOWAS and the East African Community (EAC). [73] The number of restrictions on some essential marketable goods that leave Nigeria to Cameroon should also be limited. A Preferential Trade Agreement in the form of an Economic Partnership Agreement can be established between Cameroon and Nigeria such as the one between Cameroon and the European Union. This Agreement will grant tariff concessions to the importation of certain categories of goods from both countries and will go a long way to limit smuggling through a reduction in the tariff rates.

CONCLUSION

Stopping the illicit movement of people and goods across international borders remains a top priority of every country. However, no country or state can unilaterally ensure the security of its border alone without cooperation and coordination between participating states or countries that share a common border. Coordinated border management remains the only most effective and most efficient mechanism to ensure border security. Successful implementation of coordinated border management by Cameroon and Nigeria, which is anchored on cooperation and coordination, is expected to combat some of the customs risk that are evolving and emerging at their common borders such as drugs trafficking, illegal importation of small and light weapons, smuggling of goods most especially counterfeited and pirated goods, illegal trade in endangered species and their parts, money laundering and the fight against terrorism, and organised crime such as human trafficking. Despite the challenges inherent in implementation, much will be achieved if there is a high level of political commitment from both states to sustain the objective, the sharing of information between the different border agencies to help in risk analysis which would help to identify consignment of goods that posed a risk, and the nomination of a lead agency such as customs to help ensure cooperation and coordination between the different border control agencies. However, it should be borne in mind that the one stop border post established at Mfum is not yet functioning at its full capacity due to the present crisis in the North West and South West Regions of Cameroon associated with agitations from the ambazonian separatist.

⁷² Focus Group Discussion with some women traders that carryout cross-border trade at the Ekok-Mfum borders.

⁷³ George, C. (2022). The legal framework of the CEMAC Customs Union and its implementation: A comparative study of Cameroon, Gabon and Chad.[PhD Thesis, University of Dschang, Cameroon]unpublished.