

The Law as an Instrument in Combatting Illicit Trade: *Prospects and Challenges for the Cameroon Customs Administration*

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Abstract

Illicit trade is a global phenomenon that undermines public security, erodes legitimate business activity, jeopardizes public health, threatens biodiversity and ecosystems, and deprives governments of the necessary resources to finance investments projects. International trade law provides an effective legal and enforcement mechanisms to combat illicit trade. This work seeks to examine the role of international trade law adopted by Cameroon at the international, regional and national levels, and their contribution towards combatting illicit trade. At the international level, it focuses principally on international trade law adopted under the auspices of the World Customs Organisation's Revised Kyoto Convention of 2006 and the SAFE Framework of Standards of 2005. The reason being that the World Customs Organisation's legal instruments offer a strong framework to combat illicit trade. This paper identifies the various challenges inherent in implementation, and concludes that compliance with the adopted international trade norms can go a long way to combat illicit trade. This work employs a doctrinal research methodology based on primary and secondary sources of data and empirical based on Focused Group Discussion.

Keywords: Border, Frontier, Trade, Illicit Trade, Customs, Customs Administration, Cameroon.

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INTRODUCTION

Customs administrations are equipped with a multitude of competences to ensure that economic operators or importers comply with international trade law that governs the importation and exportation of goods across international borders. In this perspective, one of the mandates of all customs is the fight against illicit trade that is evolving and emerging at the borders and frontiers.

Customs administrations in the context of this work is taken to mean key government agencies established within the Economic and Monetary Community of Central African States (hereinafter referred to as CEMAC in its French acronym), responsible for the application of international, regional and national policies and law to goods crossing borders. Cameroon constitutes one of the six Central African States that make up CEMAC. The Global Agenda

Council of the World Economic Forum defines illicit trade as trade that involves money, goods or value gained from illegal and generally unethical activity. It encompasses a wide variety of illegal trading activities, including human trafficking, environmental crime, illegal trade in natural resources, various types of intellectual property infringements, trade in certain substances that cause health and safety risks, smuggling of excisable goods, trade in illegal drugs, and a variety of illicit financial flows. [1] The World Health Organization (WHO) defines illicit trade as 'any practice or conduct prohibited by law and which relates to the production, shipment, possession, distribution, sale or purchase of goods and services including any practice or conduct intended to facilitate such activity.' [2] According to Kunio Mukuriya (2016, p.56), the majority of illicit goods are seized at the borders because it becomes difficult or impossible to seize such goods once they enter the domestic market. As such, Customs authorities

¹ Sumaila et al (2020) Illicit trade in marine fish catch and its effects on ecosystems and people worldwide, *Science Advances*, p.1

² Art. 1(a) of the WHO Framework Convention on tobacco control of 2005

are called upon to fight against all forms of illicit trade that is evolving and emerging at the borders and frontiers. [3] Border here is taken to mean an area where states or countries control the movement of people and goods entering or leaving their territories, as well as ensuring compliance in areas such as security, food safety, customs procedures and control of prohibited goods. [4]

Border can therefore take the form of land, sea or air or any other area designated as such. With respect to the frontier, the concept of frontier as advocated by Paul de la Pradelle will be employed here. According to Paul de la Pradelle (2020, pp.130-134), a frontier consists of a national and international dimension. At the national level, it refers to the political limit of the state, which is limit of executive competence and the stopgap for the functioning of public services, while at the international level, it denotes an area of collaboration that cut across the territorial limit and extends to both sides of it. Frontier is taken to mean a place of collaboration between the different services such as the police; customs, immigration police at both sides of the frontier. And with respect to customs administrations, the frontier is taken to mean an area of its territorial power of surveillance and repression. [5]

The Negative Impact of Illicit Trade

According to Dr. Ngozi, former Minister of Finance of Nigeria, and presently the Director General of the World Trade Organization (WTO), "illicit trade threatens people's lives and livelihoods, undermines legitimate business activity, furthers corruption, and acts as a drain on the critical government resources needed to address important priorities relating to sustainable development." [6] This assertion by Dr. Ngozi points to the damaging effects of illicit trade in any given economy whether developed or underdeveloped. Illicit trade poses serious threats to the security of many states. For example, revenue earned from illicit activities such as money laundering and the illegal trafficking of drugs has

been used by secessionists, armed groups, and terrorists to acquire arms to destabilize the security of many states.

Furthermore, terrorists have been smuggling arms into many states to destabilize the security of such states. 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 ammunitions into the Nigerian territory [7]. Equally, armed groups such as the Lord's Resistance Army (LRA) in Central Africa and the Democratic Republic of Congo, the Janjaweed in Sudan, and the *Mai Mai* in the Democratic Republic of Congo have been using funds raised from the illegal trade in elephants' ivory and tusks for their food, weapons, ammunitions and other military equipment and supplies. [8] Furthermore, in Africa and South Asia, evidence points to the potential involvement of armed groups, including terrorists, warlords, and insurgents in the illegal trafficking of ivory and rhino horn poaching. [9]

Drugs trafficking across international borders, be it land, air, or sea, has been considered as the strongest factor in sponsoring terrorism. Terrorism is considered as the unlawful use of force or violence against persons or property to intimidate or coerce a government, the civilian population, or any segment thereof, in furtherance of political or social objectives. [10] In Afghanistan for example, the Taliban has earned a significant funding from illicit trade in opium to sponsor their operations, buy weapons and recruit more fighters to murder the civilian population and destabilize the security of their local communities. [11] Illicit trade also robs governments of revenue that can be used to carry out investments in priority areas such as education, health and infrastructural developments. In Zimbabwe for example, the African Forum and Network on Debt and Development (AFRODAD) estimates that between 2009 and 2012, Zimbabwe lost a total sum of USD 2.79 billion through illicit financial flows, which represents nearly half of the country's national budget of USD 4 billion. [12] In Cameroon, annual tax revenue losses

³ Kunio Mukuriya (2016) illicit wildlife trade and the role of customs, *University of Pennsylvania Asian Law Review*, Vol.12, p.56

⁴ Eukeria Wealth, Favourate Sebele (2015) Illicit trade, economic growth and the role of customs: A literature review, *World Customs Journal*, Vol.9, No.2, p.39

⁵ Benjamin Perrier (2020) The frontier according to Paul de la Pradelle, *Borders in globalization review*, Vol. 12, Issue 1, pp.130-134

⁶ WTO (2022), Tackling illicit trade: Better international cooperation for better trade, working paper.

⁷ Aminu Idriss, Assel Tutumulu (2021) Boko Haram's resilience and the porosity of Nigerian Border, *IKENGA International Journal of African Studies*, Vol.22, No.1, p.13.

⁸ Anita, G. (2009). Tusks and trinkets: An overview of illicit ivory trafficking in Africa. *African Security*

Review, Vol.14, No.4, pp.50-60
DOI:10.1080/10246029.2009.9627557

⁹ Liana Sun Wyler and Pervaze A. Sheikh (2013) International illegal Trade in Wildlife Threats and U.S. policy, CRS Report for Congress

¹⁰ Sylvia M. Longmire and John P. Longmire (2008) Redefining Terrorism: Why Mexican drug trafficking is more than just organized crime, *Journal of Strategic Security*, Vol.1, No.1, p.38

¹¹ Kiki Kristanto et al (2024) The convergence of drug trafficking and terrorism: Uncovering the dynamics of Narco-Terrorism, *Yustisia Jurnal Hukum*, Vol.13, No.3, p.267

¹² Eukeria Wealth and Favourate Sebele (2015) Illicit trade, economic growth and the role of customs: A literature review, *World Customs Journal*, Vol.9, No.2, p.43

estimated at about CFA 200-250 billion is incurred through illicit trade. Acknowledging the impact of illicit trade on the mobilisation of customs revenue, the prime minister of Cameroon during his presentation of government's economic, social and cultural program for 2024 at the National Assembly, had this to say "The customs administration has intensified efforts to combat illegal trade and organized transnational crime, resulting in multiple seizure of goods valued at nearly CFA 8 billion." [13]

Illicit trade is equally associated with many deaths. According to the World Health Organisation (WHO), the importation of substandard, fake and counterfeited antimalarial medicines causes more than 100000 deaths every year in Sub-Saharan Africa. Illicit trade also undermines legitimate businesses as many small- and medium-sized enterprises are negatively affected by fake and counterfeited goods thus leading to the collapse of local industries that leads to unemployment. Smuggled chemicals such as potassium chlorate, urea, hydrogen peroxide and ammonium nitrate are being used today by secessionists in Cameroon for the manufacture of improvised explosive devices (IED) that have been responsible for the death of many military men and civilians. This work does not seek to assess the effectiveness of the law based on the number of seizures, quantities of illicit goods seized, value of illicit goods seized, as well as the number of individuals apprehended and prosecuted for illicit trade. [14] Although the aforementioned elements served as indicators in measuring the effectiveness of the law in combatting illicit trade, it is not the case with this work.

The reason is simple, an increase in the level of seizure may be seen as evidence of the effectiveness of the law, but on the contrary, the increase seizure may result from increase in the level of economic transactions. [15] Furthermore, increase in seizures carried out by customs may result from the use of better techniques or improved methods rather than the effectiveness of the law. As a result, the few cases of seizures mentioned in the context of this work serve for indicative purposes only and in no way represent the effectiveness of the law in combatting illicit trade. In this context, an in-depth study of all seizures carried out by the Cameroon customs administration during surveillance at the different borders and frontiers is beyond the scope of this work.

Legal Measures Adopted at the International Level

In response to new security threats posed by illicit trade, many governments and international organizations have established global binding and non-binding rules to help mitigate the threats of illicit trade.

At the international level, we shall focus principally on global rules in the form of international trade standards, guidelines and procedures established by the WCO through its Revised Kyoto Convention of 2006, the SAFE Framework Standards of 2005, as well as some of its Security and Enforcement measures aimed at fighting illicit trade. The reason is simple; the WCO offers an effective legal framework to combat illicit trade. Cameroon joined the WCO in April 9, 1965, and its reforms and modernization have always been tailored towards the provisions of the Revised Kyoto Convention, even before becoming a contracting party in 2015. As a party to the RKC, Cameroon is bound by the provisions of this Treaty. The reason is simple; Article 26 of the Vienna Convention on the law of Treaties provides that every Treaty in force is binding upon the parties to it and must be performed by them in good faith (*Pacta Sunt Servanda*).

Furthermore, in 2019, with the support of the International Monetary Fund (IMF) and the WCO, the CEMAC Customs Code was revised. As a result of the revision, international trade standards, procedures and administrative guidelines have been adopted under the RKC of 2006, and the SAFE Framework Standards of 2005, and incorporated into the legal order of the community through the CEMAC Customs Code. Consequently, it creates a unified framework for customs regulations across the regional bloc aimed at harmonizing national provisions of customs procedures. The adopted rules and procedures constitute international trade law or regulations that govern the importation, exportation, transits and the movement of goods across international borders, and are therefore considered as customs community legislation of member states. 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, paragraph 3 of the Revised CEMAC Customs Code of 2019, provides that regulations are obligatory in its entirety and are directly applicable in the legal order of member states. The second principle is that of supremacy 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. The third principle is that of loyalty to community norms. In this vein, Article 44 of the Revised CEMAC Treaty of 2009 stipulates that

¹³ Journal of business in Cameroon, edition of December 2024

¹⁴ Gautam Basu (2014) combatting illicit trade and transnational smuggling: Key challenges for customs and

border agencies, *World Customs Journal*, Vol.8, No.2, p.19

¹⁵ ibid

Member States shall take appropriate measures to ensure the fulfillment 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 provisions of the CEMAC Treaty are not different from those of the European Union. Article 4, paragraph 3 of the Treaty of the European Union (TEU) regulating the principle of loyalty as a central norm governing Member States conduct, provides that their fundamental commitment is to cooperate and comply with their legal obligations and to refrain from frustrating the Treaty objectives.

Under the WCO, international trade norms such as customs risk management, cooperation and coordination, public-private partnerships, pre-arrival processing and post clearance audit control, the use of non-intrusive inspection technology, and WCO security measures is expected to play an important role towards combatting illicit trade.

Customs Risk Management (CRM)

Customs control all goods that enter their territories by land, air and sea, irrespective of whether the goods pay customs duties and taxes or not [16]. For this reason, customs are considered as “Gate Keepers” [17]. However, with the increase in the volume of economic transactions, trade liberalization, reduced tariffs and non-tariff barriers, compounded by limited human resources, and the need for prompt clearance, the traditional pattern of customs control has long been abandoned [18]. According to the WCO, modern customs control should be based on risk management [19]. The WCO defines risk management as the systematic application of management procedures and practices which provides customs with the necessary information to address movements or consignments that pose risk [20]. Risk within the 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 [21]. The Revised CEMAC Customs Code of 2019 equally recommends Member States to make use of risk management in their customs control [22]. In a nutshell, risk management entails that Customs should concentrate their control on the consignments of goods that pose the greatest risk, while subjecting low risk goods to immediate release and post clearance audit [23]. On the basis of risk management, customs administrations are called upon to use risk analysis to determine which persons, goods and means of transport should be examined and the extent of the examination [24]. Risk assessment in customs is achieved using appropriate selectivity criteria such as the nature and description of goods, origin of goods, country from which the goods were shipped, value of the goods, means of transport, and the nature of the trader whether old or new [25]. For example, goods that originate from a war prone zone or countries are considered as high risk and must be subject to customs control because it may contain arms or ammunitions that can be used to destabilize the security of the state. Equally, goods imported by an unknown or new economic operator must be subject to customs control. Even if the economic operator is an angel, he or she would be considered as an unknown angel because customs does not have any records or data of his economic activities. Following the criteria established, Customs Administrations work according to the different risk profiles [26]. For example, goods subject to the red channel or circuit are high risk goods that must undergo physical and documentary control. The green channel indicates very low-risk goods that are subject to immediate release without undergoing any physical or documentary control. The blue channel indicates that the goods will be released immediately pending post clearance audit control. The yellow channel

¹⁶ Standard 6.1 of Chapter 6 of the General Annex of the International Convention on the simplification and harmonization of customs procedures, otherwise known as the Revised Kyoto Convention of 2006.

¹⁷ ITC (2018) Faster Customs, faster trade using technology for trade facilitation, ITC Report of 2018.

¹⁸ Pravin Gordhan (2020) Customs in the 21st Century, *World Customs Journal*, Vol.1, No.1, pp. 49-52.

¹⁹ Standard 6.3 of chapter 6 of the General Annex of the WCO Revised Kyoto Convention of 2006

²⁰ Mohamed Anouche, Younes Boumaz(2019) Customs risk management in developing countries: Foresight approach using big data, *International Journal of Innovation and Applied Sciences*, Vol.26, No.1, pp. 58-59.

²¹ Marja Ylonen, Terje Aven (2023) A new perspective for the integration of intelligence and risk management in a customs and border context, *Journal of Risk Research*, Vol.26, No.4, pp.433-449.

²² Art. 97 of the Revised CEMAC Customs Code of 2019, adopted by Regulation No. 05/19-UEAC-010A-CM-33 OF 08 April 2019 bearing the revision of the CEMAC Customs Code.

²³ Ajung Endika Satyadini (2020) A cutting edge approach to risk management framework in upswing Customs Administration, *Journal of Management Research*, Vol.12, No. 1, pp. 58-59.

²⁴ Standard 6.3 of Chapter 6 of the General Annex of the International Convention on the simplification and harmonization of Customs procedures, otherwise known as the Revised Kyoto Convention of 2006.

²⁵ Art. 4.3 of the World Trade Organization (WTO) Trade Facilitation Agreement (TFA) of 2013, which entered into force in 2017, otherwise known as the Bali Package.

²⁶ Chang-Ryung Ham, Robert Ireland (2014) Performance measurement of the KCS Customs selectivity System, *Journal of Risk Management*, Vol.16, No.1, pp. 25-43.

signifies that the goods will be subject to documentary control only [27].

The implementation of risk management within the Cameroon Customs Administration can be traced as far back as 1999 when a green channel was put in place at the Douala seaport for the immediate release of goods in containers that were imported and sealed by the Pre-shipment Inspection Company, Societe Generale de Surveillance (SGS) [28]. Since 2013, goods arriving at the Douala seaport, and of recent the Kribi seaport, are separated into four different channels or circuits (green, blue, red and yellow channels) depending on their risk profiles [29]. Generally, goods imported from Asia, second hand dresses and electronics are all subject to the red channel for physical and documentary control [30]. A Risk Analysis Unit has been created at the Customs headquarter in Yaoundé and located at the old Customs Headquarter in Douala [31]. The main role of this Unit is to carry out the analysis of risk associated with imported goods in order to help the customs service to concentrate their control on goods that pose the greatest risk, while limiting control on low-risk goods. Furthermore, the Cameroon Finance Law of 2021 rendered the use of risk management obligatory in all customs offices, aimed at ensuring security and reducing delays in order to facilitate international trade [32].

Cooperation and coordination at common borders

Almost all the times, there is weak security 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 [33]. At times, this may be due to the lack of coordination and cooperation between the various public agencies present at the borders. The WCO has therefore developed the

concept of coordinated border management aimed at the coordination of the activities of the various public agencies present at the borders, towards achieving a shared goal in favour of trade facilitation, clearance of travellers and ensuring a secured border [34]. In other word, coordinated border management 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. [35] Coordinated Border Management takes the form of intra-agency cooperation (cooperation within the same agency or one agency), inter-agency cooperation (cooperation among the various agencies) and regional and international cooperation (cooperation between countries in the same region and those established out of the region) [36].

In 2016, Cameroon adopted an international trade law that laid emphasis on cooperation and coordinated actions between the different competent authorities at the borders responsible for technical control with respect to the importation, exportation and the transit of goods [37]. Moreover, the 2021 financial law of Cameroon stresses on the need for coordinated border management not only with national agencies, but also across the border [38]. With regard to the above finance law, the Ekok customs Main office, just like some of the border customs offices, have hosted many coordination meetings involving border authorities from Ekok in Cameroon and the Mfum border in Nigeria [39]. Most of the meetings are aimed at sharing information that will help to fight against illicit trade across the borders. In addition, a one-stop-border-post for commercial activities has been established at the Mfum border in Nigeria regrouping all border authorities established at the Ekok and Mfum borders. This single

²⁷ George Cherabe Nchomba (2022) The legal framework of the CEMAC Customs Union and its implementation: A comparative study of Cameroon, Chad and Gabon, University of Dschang, Cameroon, unpublished

²⁸ Ministerial Instruction No. 060/CF/MINEFI/DO of 1st November 1999 putting in place a green channel at the Douala Seaport

²⁹ Mafo Tshinda Christine (2020) Les mesures de facilitation des échanges dans le cadre des contrôles Douaniers au Cameroun, *International Multilingual Journal of Science and Technology*, Vol.5, Issue 11, pp. 1917-1918.

³⁰ Andre Bertrand Mine Okon et al (2014) Performance de la chaîne portuaire et flux commerciaux: Cas du port de Douala, working paper.

³¹ Art. 84(2), 326(1), 355 and 364 of Decree No.2013/066 of 28 February 2013 bearing on the organization of the Ministry of Finance of Cameroon

³² Circular No. 001/CAB/PRC/ of 10 July 2020 relating to the preparation of the Cameroon state budget for the 2021 financial year.

³³ Noor Azmi Zainol et al (2019) Managing Malaysian Border: The challenges and prospects in maintaining security, *International Journal of Politics, Public Policy and Social Work*, pp.9-11.

³⁴ Mariya Polmer (2011) Coordinated Border Management: From Theory to practice, *World Customs Journal*, Vol.5, Number.2, pp. 49-64.

³⁵ Stefan, A. (2009). Coordinated border management-A concept paper. WCO Research paper no.2

³⁶ *ibid*

³⁷ Art. 19 of law No.2016/004 of 18 April 2016 governing international trade in Cameroon provides that administrations and Organs responsible for ensuring technical control at the frontier with respect to the importation, exportation and transit of goods must cooperate and coordinate their actions to facilitate international trade.

³⁸ Circular No.001/CAB/PRC of 10th of July 2020, bearing on the preparation of the State Budget for the 2021 financial year

³⁹ Focus Group Discussion with some customs officials working at the Ekok Customs Main Office.

window acts as a focal point for the accomplishment of all customs procedures thus reducing the time and costs for goods to cross the border. One of the strategies put into place by the one-stop-border-post is the sharing of information with respect to illicit trade, and the joint patrol of both borders to combat illicit trade. [40] Plans are on the way to establish another one-stop-border-shop for commercial activities at Ntam a border area that shares boundary between Cameroon and the Republic of Congo [41]. Furthermore, since 2015, there has been a plan for the creation of a special Training Unit responsible for ensuring coordination and cooperation amongst the various agencies present at the borders, geared towards a common vision to combat illicit trade [42].

Public-Private partnerships

Standard 1.3 of the RKC provides that customs shall institute and maintain formal consultative relationship with the trade to increase cooperation and facilitate participation in establishing the most effective methods of working commensurate with national provisions and international agreements. Furthermore, Pillar no.2 of the SAFE Framework of Standards stipulates that each customs administration will establish a partnership with the private sector in order to involve it in ensuring the safety and security of the international trade supply chain.

Within customs administrations, public-private partnership entails partnership between customs and Authorised Economic Operators (AEO). An Authorized Economic Operator is a member of the international trading community such as an importer, exporter, manufacturer, customs agents, freight forwarder, warehouse keeper, or transportation service that has been accorded or granted some measures by the Customs Administrations aimed at facilitating international trade [43]. The aim is to create a partnership between Customs Administration and the private sector that ensures compliance with customs laws and regulations with

respect to ensuring security and safety within the supply chain. The concept of authorized economic operator was conceived by the WCO under the Revised Kyoto Convention of 2006 as Authorized Persons [44]. The appellation was later on developed under the WCO Framework of Standard to Secure and Facilitate Trade (SAFE) as Authorized Economic Operator [45]. Within the CEMAC Customs Union, an economic operator can acquire the status of AEO for the purpose of ensuring security and safety in its international trade transactions [46]. However, for any economic operator to be granted such status by the Customs Administration, they must show proof of compliance with the relevant laws and regulations that Customs Administrations are called upon to enforce. These include security and safety, keeping a good system of managing commercial records that facilitate customs internal control, financial solvency or viability that will ensure the clearance of their goods [47]. Upon fulfilment of the above conditions, the Customs Administration will promptly release the goods at the premises of the economic operator or another place authorized by the customs service, make declaration periodically instead of each consignment, pays customs duties periodically using self-assessments and limit physical and documentary control over the economic operator's goods [48].

The concept of Authorized Economic Operator seems to have been long established in Cameroon although the appellation is different. The Cameroon Customs - Business Forum established in 2009 between the Cameroon Customs Administration and the private sector can rightly be considered as Authorized Economic Operator [49]. At the initiative of the General Directorate of Customs, the Cameroon Customs- Business Forum was launched in Douala on 10 of March 2009, to act as a platform for dialogue and consultation between the Customs Administration and the private sector [50]. Recommendations and resolutions established between both parties based on ensuring security and safety within the international trade supply chain are implemented by

⁴⁰ Focus Group Discussion with some customs officials of the Ekok and Mfum borders, as well as some of the government agencies present at the borders.

⁴¹ National Development Strategy for Cameroon for the year 2020-2030.

⁴² Speech presented by the former Director General of Customs, Mme Libom Minette Li Likeng during the 2015 session of the International Customs Day celebrated in Cameroon.

⁴³ Widdowson et al (2014), Review of Accredited Operators Scheme: An Australian study. *World Customs Journal*, Vol. 8, No. 1, p. 23.

⁴⁴ Danilo Desiderio, Roberto Bergami (2011) Risk Management Techniques and their use by Customs, *Journal of Customs and Trade*, Vol.3, No.1, p.85.

⁴⁵ *ibid*

⁴⁶ Art. 76, paragraph 3 and 4 of the Revised CEMAC Customs Code of 2019

⁴⁷ Standard 3.32 of Chapter 3 of the Revised Kyoto Convention of 2006 on the simplification and harmonization of customs procedures See also Article 76, paragraph 6 of the Revised CEMAC Customs Code of 2019.

⁴⁸ Andrew Grainger (2011) The role of the private sector in border management reform. Chapter 10(pp.157-174) In: Gerald Mclinden et al (eds) *Border Management Modernization*, World Bank, Washington, DC. See also article 76, paragraph 6 of the Revised CEMAC Customs Code of 2019 that came into force in 2020.

⁴⁹ JA Kouamo(2019) *Modernization of Customs regulations and practices to combat customs offences in France, South Africa and Cameroon*, PhD Thesis, North West University, South Africa.

⁵⁰ Cameroon Customs Newsletter No. 416 of 28 July 2022.

a follow-up and evaluation Committee [51]. In 2011, the Customs-Business Forum was extended to the Operators Contract which is similar to Authorized Economic Operator (AEO) as established in diverse legal instruments and by the World Customs Organization [52]. In order to consolidate the role of AEO in Cameroon, and also to provide a legal basis on which their actions can be justified, the Cameroon 2017 Finance Law provides that the status, advantages and obligations of Authorized Economic Operators will be determined by a particular text [53]. In 2019, at the request of the Cameroon Customs Administration, the World Customs Organization conducted a National Capacity Building Workshop on the implementation of the AEO programme in Cameroon. Finally, in 2025,

Pre-arrival processing

The RKC of 2006 provides that national legislation should make provisions for the lodging or registering of goods declaration and other supporting documents prior to the arrival of goods [54]. This implies that economic operators or importers are expected to supply Customs Administration with relevant information with regard to their goods and means of transport through an electronic format prior to the arrival of the goods at destination or before loading at the foreign port of exportation. The information supplied for each consignment of goods must specify the nature of the goods, goods subject to the payment of customs duties and taxes, high value goods, as well as those exonerated from the payments of customs duties and taxes [55]. 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. In Cameroon, economic operators or importers are expected to deposit their cargo manifest forty-eight hours before the arrival of the ship carrying the goods. In March 2007, two hundred declarations were deposited and registered before the arrival of the ship, five hundred declarations in November 2007 and almost nine hundred in July 2008. [56] Today, almost 90% of all declarations are deposited before the arrival of the ship.

The use of non-intrusive inspection technology

Standard 3 of Pillar No.1 of Customs-to-Customs cooperation established under the SAFE Framework of Standards has provided for the use of non-intrusive inspection technology such as x-ray machines and radiation detector within customs clearance procedures [57]. X-ray scanner or gamma machines used for the inspection of goods can either be mobile or fixed [58]. X-ray scanning machines 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. [59] Equally, the visible presence of x-ray scanning machines at the customs borders or ports has a dissuasive effect on potential smugglers and criminals. The use of x-ray scanning machines within the Cameroon customs clearance procedure can be traced as far back as 2006. [60] In 2016, the use of x-ray scanning machines in scanning goods brought in containers was made obligatory following the new import verification programme. [61] Today, the Societe Generale de Surveillance (SGS) and the Customs Administration have been empowered to scan all goods brought into the country. [62] The main aim of this scanning requirement

⁵¹ Art. 8 of Decree No.2015/3760/PM of 09 September 2015 bearing the organization of the Cameroon Business Forum See also Decision No.015/SG/PM of 09 March 2010 constituting the composition of the follow up and evaluation committee of the activities of the Cameroon Business Forum and its secretariat

⁵² Minette Libom Li Likeng et al (2011) Gazing into the Mirror II: Performance Contracts in Cameroon Customs, Good Practice Paper No.1, Sub-Saharan Africa Transport Policy Program.

⁵³ Provisions No. 8 of Circular No. 371/MINFI/DGD of 23 December 2016 laying down the modalities of the application of provisions No. 2016/018 of 4 December 2016 bearing the finance law of the Republic of Cameroon for the 2017 financial year

⁵⁴ Standard 3.25 of Chapter 3 of the General Annex of the Revised Kyoto Convention

⁵⁵ Robert Ireland (2011) The Customs Supply Chain Security Paradigm and 9/11: Ten Years on and Beyond, WCO Research Paper No.8.

⁵⁶ Minette Libom Li Likeng et al (2009) "se regarder dans le miroir," le controle de l'execution du service dans les Douanes Camerounaises, Discussion Paper No.18, World Bank Document.

⁵⁷ Kunio Mikuriya (2007) Supply Chain Security: The Customs Community's Response, *World Customs Journal*, Vol.1, No. 2, p. 56.

⁵⁸ Wilson Nwankwo (2017) Customs Automation: The X-ray and computerized Risk Management Systems Era, *International Journal of Science and Research*, Vol.6, Issue 4, p.737.

⁵⁹ Wilson Nwankwo 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*, Vol.5, No.10, pp.11-12.

⁶⁰ Thomas Cantens (2015) Un scanner de conteneurs en Terre Promise Camerounaise: adopter et s'approprier une technologie de controle. L'Espace Politique, Consulte le 14 Fevrier 2024, <http://journals.openedition.org/espacepolitique/3415;DOI>

⁶¹ Ministerial Decree No.000625/MINFI/CAB of 30 November 2016 bearing the adoption of a new program of verification at import using x-ray scanning machine.

⁶² Service Note No.353/MINFI/DGD of 05 December 2016 fixing the procedure for scanning of containers at import and export by SGS.

is to detect any Weapon of Mass Destruction (WMD) such as biological, radiological, chemical, and nuclear weapons or any other illicit goods hidden within the container. After scanning, images are then sent to front-line customs inspectors for analysis and eventual use in the clearance procedures. However, it has been observed that the scanning of goods at the Douala and Yaoundé international airports has a different procedure. While goods destined for exports are subject to 100% scanning, imported goods are not scanned at all.

Enforcement Operations Under WCO Security Measures

The WCO has recommended a series of security measures aimed at fighting illicit trade at the borders. The security measures are not binding but Member States can only comply with it voluntarily by implementing the common guiding principles enshrined in the Guidelines. Although the measures are non-binding, their relevance in fighting illicit trade and terrorism has been highlighted in the G7 Action Plan on Countering Terrorism and Violent Extremism [63], and the G20 Action Plan on Countering Terrorism [64]. These security measures include Programme Global Shield (PGS), Advanced Passengers Information (API), Combatting the illicit trafficking of Small Arms and Light Weapons (SALW), and combatting terrorist financing. The PGS aims at fighting the illicit movement 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 [65]. The adherence of the Cameroon Customs Administration to this security measures has impacted positively the fight against illicit trade. Operating under the WCO Programme Global Shield, Cameroon Customs Service seized two tons of urea fertilizer used in the manufacture of IED in the North Region of Cameroon in 2020. At Kye-Ossi, a border post with Gabon and Equatorial Guinea in the South Region, Customs seized an unspecified number of detonators used in the manufacture of IED under Operation Halt to Illicit Trade (HALCOMI) [66]. The Cameroon Customs

Administration was amongst the 14 member countries from West and Central Africa that led the WCO Operation Alamba of 2020 under the PGS that witnessed the seizures of almost 1119 goods used in the manufacture of IED. In order to consolidate the security measures, Cameroon took part in a capacity building initiative organized by the WCO, aimed at the training of trainers at the Post Conflict Action Development Centre of Demining and Pollution Control (CPADD) in Ouidah, Benin [67].

Securing compliance with environmental agreements under WCO security measures

A plethora of Multilateral Environmental Agreements (MEAS) has been put in place by the international community aimed at addressing illicit trade in hazardous waste and ozone-depleting substances, and combatting the illicit trade in endangered species. The Convention on International Trade in Endangered species of wild Fauna and Flora (CITES, popularly known as the Washington Convention of 1975), the Montreal Protocol on substances that deplete the ozone layer, and the Basel Convention on the control of trans-boundary movement of hazardous wastes and their disposal are some of the MEAS put in place by the international community. Cameroon ratified the CITES Convention in 1981 [68] and some MEAS texts in 2002 [69]. Effective implementation of MEAS is guaranteed by Customs Administrations through the permanent presence of customs services at the borders that help in the interception and seizures of illicit goods under illegal wildlife trade.

In 2013, customs agents arrested a Chinese trafficker who attempted to export over 80 kilograms of giant pangolin scales. Then in 2014, customs agents at the Edea Mobile Brigade (Littoral Region) intercepted and seized a total of 30 elephant's tusks hidden in a transport vehicle [70]. Still under CITES Convention, the Ekok Customs service situated in the South West Region of Cameroon intercepted and seized seven ostriches in 2014 belonging to a business magnet in Cameroon that

⁶³ At the G7 Summit held in Ise-Shima in Japan on the 26 and 27 of May 2016, the leaders adopted the G7 Action Plan on Countering Terrorism and Violent Extremism which made mention of the implementation of the WCO Security Measure as a means of safeguarding border security.

⁶⁴ The WCO Security Measures was also mentioned in the G20 Action Plan on Countering Terrorism adopted in July 2017.

⁶⁵ Countering Improvised Explosive Devices, Small Arms Survey Research Notes Number 46 of October 2014.

⁶⁶ ENACT Strategic Assessment: Illicit flows of explosives in Central Africa, Analytical Report, 2023.

⁶⁷ Quentin Achille Dima (2021) Cameroon Customs in securing the territory with the threat of Improvised Explosive Devices (IED) in: Improvised Explosive

Devices: A threat to security in Central Africa, Strategic and Prospective Analysis Bulletin No.010 and 011, 1st and 2nd Qua. 2021.

⁶⁸ Amougou A. (2019) Non-Detriment Findings Report on Pericopsis Elata (FABACEAE) in Cameroon, Report prepared for the National Forest Development Agency (ANAFOR).

⁶⁹ Cameroun: Hiatus entre les mesures officielles visant à interdire l'utilisation des gaz aggravant l'effet de serre utilise les appareils ménagers et la réalité du terrain, Programme de radio rurale 03/04, CTA, Wageningen, The Netherlands.

⁷⁰ Sone Christopher Nkoke et al (2016) Guide to Wildlife law Enforcement, Cameroon: Competences, Attributions, Duties and Responsibilities of the different law Enforcement Agencies, TRAFFIC, Yaoundé, Cameroon and Cambridge, UK.

were imported without any CITES permits or certificates [71]. With respect to non-biodegradable plastics below 60 microns, whose importation is prohibited in Cameroon, customs official seized 8428 kilogrammes in 2019. In 2020, 800 kilogrammes was seized [72]. Furthermore, the WCO has recommended a set of security and enforcement measures that are aimed at helping Member States to comply with their MEAS. Under Operation Thunder, organized jointly by the INTERPOOL and the WCO, the Cameroon customs agents seized 187 elephant tusks from a truck crossing the border from Gabon [73]. The Cameroon Customs Administration equally participated in the WCO Operation DEMETTER VIII aimed at tackling the illicit Trans boundary Movements of waste, ozone depleting substances and hydrofluorocarbons considered as greenhouse gases that contribute to global warming [74]. With respect to procedures to be followed upon seizures, the Customs Administration issues a written report of seizure. The said report alongside the items and instruments seized are forwarded to the Wildlife Administration, which has the primary competence over wildlife activities [75]. Equally, it is the prerogative of the Forestry Department to initiate judicial actions although other administrations can do so [76].

Laws Adopted at the Regional and Sub-Regional Levels

At the sub-regional level, laws have equally been adopted that recognised customs administrations of member states as lead administrations in ensuring border and frontier security through fighting illicit trade. Customs administrations have been empowered by the law to fight against all threats of insecurity such as money laundering and terrorism emerging within their respective borders. Equally mutual administrative accords have been established at the regional and sub-regional levels to help mitigate the threats of illicit trade.

Law on Combatting money laundering and the financing of terrorism

Through the cross-border management of the flow of goods, people and the means of transport, customs administrations play a vital role in mitigating threats posed by terrorists. In recognition of this vital

role, new jurisdictions have been attributed to Customs Administrations within the Central African Sub-Region. Legal texts on money laundering and the financing of terrorism have been put in place that recognized Customs Administrations as one of the organs responsible for mitigating such threats at the borders. Following Article 65 of the Revised CEMAC Customs Code of 2020, all customs administrations are enjoined to ensure that economic operators or importers comply with laws governing the fight against terrorism and money laundering. Furthermore, Article 5 of Regulation No. 01/CEMAC/UMAC/CM of 11 April 2016 on the prevention and repression of money laundering, the financing of terrorism and the proliferation of arms in Central Africa and Article 78 of CEMAC Exchange Regulation No.02/18/CEMAC/UMAC/CM of 21st December 2018, which came into place on the 1st March 2019, recognised customs administrations as one of the organs responsible for fighting against money laundering and terrorism. The fight against money laundering and terrorism become imperative because the borders that Cameroon shares with its neighbours are not seamless.

There are many loose passages that could facilitate the smuggling of weapons and other illicit goods. Terrorists and secessionists have been using these loose passages. To combat these illicit activities, the customs Administration has implanted preventive control measures at its borders. These measures have witnessed the seizure of arms, explosives and ammunition that were destined for terrorist activities [77]. In 2020, the Customs Administration was involved in the interception of the sum of 3.3 billion XAF, which were funds destined for illegal operations (terrorism, smuggling, money laundering and others) [78].

Security by Collaboration (SPC++)

In 2016, at the initiative of the Nigerian customs administration, the concept of ensuring security through collaboration (Hereinafter referred to as *Securite par collaboration* SPC++ in French), was adopted by the Director General of Customs of West and Central African regions and endorsed by the WCO. The project aims at equipping customs administrations with the technical resources necessary to operate along fragile

⁷¹ George Cherabe Nchomba (2018) Tax Evasion within the Cameroon Customs Administration: The case of Ekok Customs Main house, Masters Dissertation, University of Dschang, Cameroon.

⁷² Oluwale Ojewale (2022) Cross-Border smuggling and smugglers trash.

⁷³ Wildlife and Forestry Crime: Worldwide seizures in Global INTERPOOL-WCO Operation Thunder 2020.

⁷⁴ Cameroon Customs Newsletter No.416 of 28 July 2022.

⁷⁵ Art. 68 of Decree No. 95/466/PM of July 20, 1995 on the control and surveillance of wildlife activities in Cameroon

⁷⁶ Art. 141(1), and 142(1) of Law No.94/01 of January 20 1994 establishing the regimes of forests, wildlife and fisheries in Cameroon

⁷⁷ Pout et al (2021) Etude Internationale sur les Dispositifs de prevention de la radicalization et de L'extremisme violents dans L'espace Francophone: Cas du Cameroun, Centre Africain d'etudes internationales,diplomatiques, economiques et strategiques, CEIDES, 2021.

⁷⁸ Balance sheet of the activities of the Cameroon Customs Administration for the year 2020 presented to the Ministry of Finance at the Annual Conference of the Central and Deconcentrated Services of the General Directorate of Customs.

borderlands by embedding a customs, trade and taxation dimension into states' responses to insecurity at the border. This is to address trans-national crimes, terrorism and insurgency in the West and Central African region. The pilot stage is headed by countries such as Benin, Cameroon, Chad, Central African Republic (CAR), Niger and Nigeria. In order to achieve its objectives, a regional centre for operation and intelligence is envisaged that will collect information using information technology and disseminate them, facilitate communication both at the headquarter and front-line level, provides mobile phone equipment to field services and border communities, monitor the performances and bad practices of customs field units, and conduct analytical work to evaluate the risks and advise the policy makers.

Fostering international cooperation

Standard 6.7 of the General Annex of the RKC provides that the customs shall seek to co-operate with other customs administrations through the establishment of mutual administrative assistance agreements to enhance customs control. Furthermore, pillar number 1 of the WCO SAFE framework of standards 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. Following the provisions of the WCO Nairobi Convention, dealing with customs mutual administrative assistance, which entered into force in 1980, member states of the CEMAC Customs Union established a protocol in 1994 to that effect [79]. This protocol deals with the exchange of information between customs administrations of member states that violate customs laws and regulations that customs administration are out to administer and enforced. On many occasions, the Cameroon customs administration has acknowledged the reception of information from the customs administrations of countries like Chad, Central African Republic (CAR), Congo Brazzaville and Gabon with respect to illicit trade in money laundering and wildlife activities [80]. The exchange of information has gone a long way to increase the capability of customs personnel to help detect high risk consignments before they cross the borders, thus helping to ensure border and frontier security.

⁷⁹ UDEAC Act No.9/94-UDEAC-600-CE-30 of 22 December 1994, approving the protocol of mutual administrative assistance with a view to preventing, investigating and repressing customs offences between member states.

⁸⁰ Goupe D'action contre le Blanchiment d'argent en Afrique Centrale (G.A.B.C) (2022) mesures de lute contre le blanchiment de capitaux et le financement du terrorisme, Republique du Cameroun, Rapport d'evaluation mutuelle, Mars 2022.

⁸¹ Chandra Nath, Sanjip Bhattacharya (2011) Intellectual property rights: An overview and implications in

Enforcement of Intellectual Property Rights (IPRS)

Intellectual Property denotes original creation through human intellect, which can either be artistic, literary, technical, designs or scientific, while intellectual property rights means the legal rights given to the inventor or creator to protect his invention for a certain period of time. [81] The legal basis for the fight against the infringement of IPRS by the Cameroon customs administration is derived from the CEMAC modernized Customs Code. According to Article 58 of the CEMAC Customs Code, the importation, exportation and transit of counterfeited and pirated goods are prohibited from entering or exiting the customs territory. With respect to the indication of origin and geographical indication, Article 57 of the CEMAC Customs Code provides that all foreign products that do not comply with the requirements shall be prohibited from entering or exiting the customs territory. In line with Articles 60 of the CEMAC Customs Code, any right holder (holder of an intellectual property right) who has valid grounds for suspecting that the importation of counterfeit or pirated goods has taken place, has the right to lodge an application to the competent customs service for the suspension of the release into free circulation of the goods, re-exportation or destruction of the goods. With respect to the fight against IPRS by the Cameroon customs service, through Operation Halcomi, several tonnes of smuggled counterfeited medicines and medical equipment have been seized by the Cameroon customs administration. [82] In 2022, the Cameroon customs service was responsible for the seizure of about 600 counterfeited Cameroon National team jerseys at the Douala international airport. [83]

Legal measures at the national level

At the national level, the Cameroon government has instituted a series of legal measures aimed at ensuring border and frontier security through combatting illicit trade such as smuggling, money laundering, counterfeits, trade in illegal drugs, environmental crime.

The surveillance of customs borders and frontiers

In line with Article 84, paragraph 1 of Decree No. 2013/066 of 26 February 2013 bearing the organization of the Ministry of Finance of Cameroon, one of the missions of the Cameroon customs administration is the surveillance of its Customs frontiers

pharmaceutical industry, *Journal of Advanced Pharmaceutical Technology and Research*, Vol.2, Issue 2, p.88

⁸² Serge Martin Tepiele (2025), Stepping up the fight against illicit trade: A deep dive into Operation Halcomi in Cameroon, WCO News 106, Issue 1/25

⁸³ Julius F. and Amadou Monkaree (2023), The role of customs service in the enforcement of Trademark Rights in Cameroon, *African Journal of Social Sciences*, Vol.4, No.6, p.45

and Customs belts which include land, air and water, railways, ports, seaports, parks, and all places where there is the circulation of goods or commercial activities. This surveillance activity is carried out by the Special Customs Intervention Unit in collaboration with Customs Mobile Brigades Units established within the different Customs Sectors [84]. Surveillance in the form of patrol or permanent presence of customs agents at fixed posts is always carried out with the collaboration of other forces of law and order considering that the customs administration is ill equipped. The main aim of surveillance is to intercept prohibited goods imported through smuggling, such as weapons, arms, ammunitions, counterfeited and pirated goods and goods used to manufacture Improvised Explosive Devices (IED).

In 2021, customs agents carrying out surveillance in the South West Region of Cameroon intercepted and seized 850 packages of ammunition smuggled from a neighbouring country. At the beginning of 2023, they equally seized a total of 43 packages of fake drugs [85]. Equally, in 2018, customs agents and the police carrying out a joint patrol at the South West Customs Sector, most precisely at Ekok, intercepted a bus transporting 75 packages of ammunition hidden in four bags of groundnuts that was destined for the secessionists. In 2019 at the Yaoundé Nsimalem Airport, 2.5 kilogrammes of cocaine concealed in candy wrappers from Nigeria was seized by the Customs Service [86].

In 2020 In the North Region of Cameroon, precisely in Garoua one hundred and fifty bags of urea used in the manufacture of improvised explosive devices was intercepted and confiscated by the Customs Service. The few examples cited above are illustrative and not exhaustive.

The use of tax stickers and operation COSMOS

To further combat customs fraud, smuggling, and counterfeits, the budget law of the Republic of Cameroon for 2009 instituted the practice of placing a tax sticker on some locally made and imported goods [87]. In 2010, a joint decision of the Ministries of Finance and of Trade established a list of manufactured goods subjected to the sticker regime [88]. In line with the joint

decision, customs personnel working at the borders and frontiers are supposed to ensure that all goods subjected to the sticker regime have a sticker apposed on them [89]. All registers, documents, and attestations with regard to the stickers must be held by the customs service for a period of ten years for the purpose of control [90]. During customs control or surveillance, all products without stickers are considered as illicit, and consequently seized and destroyed at the expense of the accused, without prejudice to administrative sanctions and judicial prosecution envisaged by the law in force [91].

Today, smuggled goods mostly wines and whiskies without stickers are confiscated by customs personnel on a daily basis, although some of these goods equally find themselves in the local market as a result of the complicity and unethical behaviour of some customs agents. In 2021, Operation COSMOS (Cameroon Customs Monitoring System) was instituted to help fight against the smuggling of vehicles [92]. The aim of the operation was to intercept and impound all smuggled vehicles during customs routine control. For that purpose, a numeric platform has been put in place to verify the status of all vehicles imported into Cameroon by introducing the VIN number of such vehicles in the Cameroon Customs and Information System (CAMCIS) or the link www.portran.com. If the VIN number is not found in any of the platforms, it implies that the vehicle has been smuggled into Cameroon.

The use of preventive and repressive measures and the creation of anti-traffic airport units

Laws have equally been passed to create institutions to fight against illicit trade. For the purpose of this work, only two principal laws will be examined. In 2005, a Prime Ministerial Decree no.2005/0528/PM of 15 February 2005 was put in place. In line with the above-mentioned decree, an Ad Hoc Committee was established for the coordination, initiation, and execution of preventive and repressive operations to fight fraud, smuggling and counterfeiting. Members are drawn from many ministries, with the customs administration having a representative, who occupies the position of a secretary [93]. It consists of Units of mixed forces at the regional level called mixed control provincial brigades [94]. The Committee makes proposals to the government with

⁸⁴ Art. 89, paragraph 1 of Decree No. 2013/066 of 26 February 2013 bearing the organization of the Ministry of Finance of Cameroon

⁸⁵ Serge Martin Tepiele(2023) Travailler dans un contexte de crise Securitaire: l'experience des Unites du Sud-Ouest, OMD Actu No.101, Edition 2/2023.

⁸⁶ Directorate General of Customs Annual Report of 2019

⁸⁷ Art. 4 of Chapter 40 of Law No.2008/012 of 29 December 2008 on the budget law of the Republic of Cameroon for the 2009 financial year

⁸⁸ Joint Order No. 0000082/MINFI/MINCOMMERCE of 19 May 2010.

⁸⁹ Art. 12 of Decree No.2010/0843/PM of 18 March, 2010 laying down formalities for the sticker regime

⁹⁰ Art. 14 of Decree No.2010/0843/PM of 18 March, 2010.

⁹¹ Art. 24(1) and (2) of Decree No.2010/0843/PM of 18 March, 2010.

⁹² Ministerial Instruction N0.00007/MINFI/DGD of 11 June 2021.

⁹³ Art. 3 and 6 of Decree No.2005/0528/PM of 15 February 2005.

⁹⁴ Art. 4(1) of Decree No. 2005/0528/PM of 15 February, 2005.

respect to measures to dismantle illicit manufacturing channels, as well as those to ensure that existing sanctions related to the offences are well implemented [95]. However, this Committee may face challenges complying with their obligations considering that members of the committee and those of the provincial brigade's carry out their functions without remuneration, while those of the secretariat and those invited for consultation are remunerated [96]. In 2014, Decree no.2014/413 of 22nd October 2014 was put in place to fight against illicit trade within the Cameroon international airports. Article 5 of this decree provides for the creation of Anti-Traffic Airports Units (CAAT) within all the international airports in Cameroon, composed of civil servants from the National Security, National Gendarmerie and the customs administration. Each unit comprises of a piloting Committee with members drawn from many ministries, while the president of the Committee is the Delegate General of National Security and the Rapporteur is the Director General of Customs [97]. The Units collect and share information with other African international airports and those of Latin America and the Caribbean within the framework of fighting illicit traffic in drugs, arms, explosives, and counterfeited medicine, exercising efficient control on persons and baggage, and carrying out risk analysis [98]. The absence of remuneration for the president and members of the piloting committee can encourage corrupt practices that will prevent them from complying with their obligations. Although control measures have been put in place to ensure border security and fight illicit trade, the challenges are numerous.

Satellite-based surveillance systems

Henceforth, the Cameroon customs administration will employ modern technologies to combat illicit trade at its lands, air and maritime borders. According to section 16 of law no.2022/020 of 27 December 2022 bearing the finance law of the Republic of Cameroon for the 2023 financial year, customs will use technical, aerial and naval means to combat smuggling, counterfeiting, and other illicit trafficking. Section 16 of the law thus lays down the legal basis which henceforth will authorize the Cameroon customs administration to use digital technical devices for the control of customs status of goods in circulation or in detention in the customs belts as well as maritime and air navigation. As such, customs can use devices such as drones, Cameroon customs monitoring system (COSMOS) computer application, and the geo-localization positioning system to track down traffickers.

Securing compliance with national environmental law

Illicit trade in wildlife is fast becoming a lucrative trade that is generating billions of dollars each year for traffickers. This has led to increased hunting of some animal's species like elephants for their ivory and tusks, rhinoceros for their horn, bush meat, as well as the commercialization of some endangered species. Today, organised criminal networks and armed groups are using wildlife activities as a means of raising funds for their illegal activities. For example, armed groups such as the Lord's Resistance Army (LRA) in Central Africa and the Democratic Republic of Congo, the Janjaweed in Sudan, and the Mai Mai in the Democratic Republic of Congo, have been using funds raised from the illegal trade in elephants' ivory and tusks for their food, weapons, ammunitions and other military equipment and supplies. Cameroon is not an exception to this illicit trade in wildlife. According to a 2013 report by the then UN secretary General Ban Ki-Moon, Cameroon, Central African Republic, Chad and Gabon were identified as countries facing cross-border crime activities targeting elephants.

As far back as 1994, Cameroon enacted law no.94/01 of 20 January 1994 to lay down forestry wildlife and fisheries regulations. This is the main law governing forestry wildlife and fisheries regulations in Cameroon. Article 76 of the 1994 law classifies animals into three categories of a, b and c, with category a comprising of protected animals such as rhinoceros, lion, elephants, big cats, great apes, African sharp-nosed crocodiles and many others that are not supposed to be killed. According to Article 150(1) of the law, any natural persons or corporate body found guilty of violating the provisions of the law and its implementing instruments shall be liable and punishable in accordance with the penalties provided for by the law. It further states that same penalties shall be applicable on accomplices or any other person who in one way or the other contributed to the offences. Furthermore, section 101 of the law stipulates that any person found at any time, in possession of a part or whole of live or dead class a, or b protected species, shall be considered to have captured or killed the animal. The law gives sworn officials of the Ministry of Forestry special judicial police powers for the primary responsibility to investigate, establish and prosecute offences relating to forestry and wildlife sector on behalf of the state, local councils, communities or private individuals.

Considering the presence of the customs service at the entry and exit points established in land, air and seaports of the country, as well as customs check points established at the main entrances to major towns, it

⁹⁵ Art. 2 of Decree No.2005/0528/PM of 15 February, 2005.

⁹⁶ Art. 9(1) and (2) of Decree No.2005/0528/PM of 15 February, 2005.

⁹⁷ Art. 10 of Decree No.2014/413 of 22 October, 2014.

⁹⁸ Art. 3 of Decree No.2014/413 of 22 October, 2014.

assists the ministry of forestry in the identification of wildlife law offenders especially trafficking. This is achieved through surveillance of its customs belts and control at its various check points. For example, in 2013 a trafficker of Chinese nationality was arrested by the Limbe customs officials carrying out customs routine control attempting to export 80 kilograms of pangolin scales to Nigeria. Later in 2014, customs officials at the Edea mobile customs brigade seized 30 elephant's tusks hidden in the luggage compartment of a public transportation bus. The two cases cited above are meant to be illustrative and not exhaustive.

Protocol of accord between customs and local councils

As far back as 2010, Article 4 of law no. 2010/015 of 21 December 2010, bearing the finance law of the Republic of Cameroon for the 2011 financial year, provided for the establishment of an accord between the Cameroon customs administration and local councils established at the borders to fight against customs fraud and smuggling. In 2014, Article 1 and 2 of Decree no.2014/2946/PM of 12 September 2014, provided for the creation of trading centres or hubs (Centres de Negoces) at the frontiers in application of Article 4 of the 2010 finance law. The trading centres serve as unique points of entry and exit of goods at the frontiers, and considered as moral persons in public law, endowed with legal personality and financial autonomy.⁹⁹ Through Service Note no.195/MINFI/DGD of 16 May 2023, a Mixed Commission was established by the General Director of Customs responsible for the elaboration of procedures of accord between the customs administration and four local councils of Bourha, Foto Kol, Kolofata and Mora situated at the border in the Extreme North region. In 2025, an accord was finally established between the Cameroon Customs Administration and the four local councils mentioned above. Considering the porous nature of this region, it is believed that the creation of trading centres at the border of the various councils will help in the canalisation of the influx of goods through unique entry and exit points thus preventing illicit trade. It is equally believed that other local councils situated at the borders will follow suit. Although legal measures instituted at the international, regional and national levels have played an important role in ensuring border and frontier security in Cameroon, some emerging challenges still persist.

Insufficient Human Resource Management

When human resource policies and procedures are poorly applied in any organization, there is that risk of non-compliance with the rules and regulations governing that company. The implementation of human

resource management policies and practices in the Cameroon customs administration does not guarantee transparency. 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 [100]. Nearly all reforms in the Cameroon customs administration are geared towards revenue production which has been used as a yard-stick by the state for the promotion of senior customs officials to higher posts of responsibilities. Human Resource management has been relegated to the background and customs personnel have been abandoned to themselves. Promotion from one grade to another within the Cameroon customs administration is like a Camel passing through the eye of a needle. Personnel stay for many years in the same grade before being promoted to the next grade through a professional competitive written entrance examination that is always launched by the Ministry of Public Service and Administrative Reforms. Professional entrance examination as a means of promoting customs personnel from one grade to another is fraught with a lot of weaknesses and challenges. Most often than not, professional entrance examination is based on political alienation, corruption and cronyism. The end result is that many customs personnel have remained in the same grade for years and there is no possibility that the situation will change. Customs officers in Cameroon work, but they hardly progress or climb the professional ladder. This has prompted many customs personnel to lose trust and pride in the administration. As a result of the lack of career progression and development, many customs personnel are now working to enrich themselves rather than for a long-term professional career. With the present situation, even if you go to Rome and bring some of the cardinals and bishops to work in the Cameroon Customs Administration, corruption will still prevail.

In order to ameliorate the present situation, a special status can be granted to the Customs Administration to ensure the regular promotion of customs personnel as it is the case in the police and the military. In 2020 for example, a special status was granted to the Moroccan Customs Administration. As a result of the new status, the Moroccan Customs Administration witnessed new conditions for promotion, adoption of new promotion scales for certain categories of workers, institution of moral reward, and introduction of a new code of good conduct by the Ministry of Economy and Finance, all thanks to the Human Resource Team and the Director General of Customs [101].

⁹⁹ Art. 2 and 4 of decree no. 2014/2946 of 12 September 2014 bearing the creation, organization and functioning of trading centers at the borders

¹⁰⁰ Op.Cit. Note 8

¹⁰¹ Moroccan Customs Service (2023) Morocco's Customs Service establishes Special Status for its customs officials (pp.52-53) In: Laure Tempier(ed) Fragile Borders, WCO News, Issue 2/2023, No.101.

Furthermore, there are no established criteria or parameter for the promotion of customs personnel from one post of responsibility to another. The Cameroon customs administration should define the parameter for promotion within the administration and base all promotion on that parameter. When customs officials begin to know where they will be promoted in advance, one needs to question the transparency of such a promotion. Within the Cameroon customs administration, it is as if you must be known before you can be appointed to a post of responsibility. This is because the same group of people keeps on being appointed from one post of responsibility to another. This deplorable situation leaves many customs officers frustrated. In the absence of a parameter to define promotion, there is no doubt that promotion will be based on favoritism, nepotism, tribalism, political alienation or corruption. When promotion is based on corruption or favoritism, it becomes easy for that customs officer to break the customs law in his favor to recover what he or she spent to acquire that post of responsibility.

With respect to the mobility of personnel which is considered as the ability to be changed or displaced from one post of responsibility to another or from one post of responsibility to the same post of responsibility within the same organization, it has been observed that most customs personnel stay in their post of responsibility for longer periods. It is possible for appointed customs personnel to stay in his or her post of responsibility for ten years. The role of mobility in any organization cannot be underestimated as it has been proven that 90% of the rate of performance in any Customs Organization is as a result of the mobility of its personnel [102]. With regard to the mobility of its personnel, customs personnel should be rotated every three years preferably.

Furthermore, compensation and benefits have been seen as tools that can be used to motivate employees to attain organizational performance. Statistics have shown that equitable compensation and benefits within the Cameroon customs administration can improve performance by 75% [103]. However, this is not always the case as customs benefits in the form of emoluments do not always come on time. Considering their meager salaries, it is imperative that such benefits come on time to help them plan in advanced. Secondly, customs personnel do not actually know all the various benefits that await them. The Cameroon customs administration

should ensure equitable and regular compensation for its personnel. In a nutshell, one can conclude, in line with the former Director General of Cameroon Customs, Mme Minette Libom Li Likeng, who is of the opinion that *“Customs reform must pass through the promotion of a proactive management of human resources in a rational and modern manner, which gives privilege to a system of motivation that is just and transparent, and based on objective data that ensures the re-enforcement of the capacity of agents (Author’s translation)”*¹⁰⁴

Fragile borders and customs surveillance

Fragile borders are where government agencies such as Customs cannot or are unable to operate fully owing to insecurity created by the presence of armed groups, terrorists or secessionists [105]. The presence of the secessionists in the North West and South West Regions of Cameroon, Boko Haram in the Northern borders of Cameroon, Anti-Balaka and Seleka Armed Groups at the Eastern border is posing a serious threat to border security. 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. In the North West Region for example, the Abunshe Customs Office situated at the borders between Cameroon and Nigeria was burnt down by the secessionists. This has limited customs patrol or monitoring at this frontier which may have serious implications for the security of the State through illicit trade in arms or ammunitions. At the Otu Customs Control Post sharing boundary between Cameroon and Nigeria in the South West Region of Cameroon, 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 [106].

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 (ANSAs).

¹⁰² Thierry et al (2018) Mobility policy and JSPM (Jobs and Skills Provisional Movement) in the Cameroon Customs Administration, *International Journal of Research Science and Management*, Vol5, No.8, pp. 3-5.

¹⁰³ Dr. Aloumedjo Zam Thierry (2018) Equitable Compensatory System and Efficiency of the Cameroon Customs Administration, *International Research Journal of Advanced Engineering and Science*, Vol.3, Issue 4, pp. 109-118.

¹⁰⁴ Cameroon Customs Review No.21, January-March edition of 2008.

¹⁰⁵ Kunio Mikuriya (2023) Enabling Customs in fragile and conflict-affected situations, WCO News 101, Issue 2/23.

¹⁰⁶ Thomas Cantens (2019) Fragile Borders in Sub-Saharan Africa: The Nexus between Economy and insecurity at borders, published on the 4 of December, 2019 in AntiAtlas Journal #3, online.

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 [107].

Permeability of the borders

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 across international borders. The permeability of the borders will be examined at three different levels. The first aspect deals with the long and porous land and sea borders that Cameroon share with Nigeria. It is estimated that Cameroon shares an extensive land and sea borders with Nigeria of about one thousand six hundred and ninety kilometres or one thousand seven hundred kilometres, stretching from Lake Chad to the Gulf of Guinea [108]. Most of the border areas are either swampy, covered by thick forests, mountainous or in the jungle which renders surveillance by customs units difficult. Most of the border areas do not have official routes linking both countries but rather footpaths. For instance, the border between Cameroon and Nigeria at the northern part of Cameroon has about two hundred and fifty footpaths, which are unknown to the customs. These are the routes used to smuggle goods into either country [109]. In the South West Region of Cameroon, most precisely in Manyu Division, Cameroon shares a long and porous border with Nigeria (Mfum Border), separated by River Manyu with many unofficial and illegal routes which hinder customs surveillance [110]. Secondly, some

Nigerian Border areas with Cameroon in the Northern Eastern Nigeria do not have customs, police or immigration fixed control or surveillance Units thus rendering the border areas more porous for trans-border crimes between both countries [111]. The third aspect promoting border permeability is the frequent closure of the Equatorial Guinea border with Cameroon which is considered as porous. The porosity of this border is further aggravated by the frequent closures of borders by Equatorial Guinea that leads to the use of illegal or bush routes and other unofficial crossing points by economic operators thus rendering customs control and surveillance difficult [112]. Furthermore, Customs borders and frontiers have been rendered more porous by the unethical behaviour of some customs officers who are ready and willing to accept bribes for goods to cross the borders.

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. Borderlands Communities emerged in Africa as a result of the colonial demarcation of Africa that did not take into consideration the socio-cultural background of the peoples. Today, in Africa, members of the same family and ethnic group, who had lived together for centuries are scattered across the borders [113]. For instance, the Yoruba and the Bariba ethnic groups are found in both Nigeria and Benin Republic in the West, and North West borders of both countries. The Hausa ethnic group was split between Northern Nigeria between Nigeria and Southern Niger [114]. However, this dilemma is not limited in Africa. For instance, three international borders divide the Kurds, two divide the Flemish and one each divides the Basques, the Catalans and the Irish [115]. The same situation is observed in Nepal and India

¹⁰⁷ Angela Meyer (2015) Preventing conflict in Central Africa: ECCAS caught between ambitions, challenges and reality, Central Africa Report, Issue 3, Institute for Security Studies (ISS).

¹⁰⁸ Viviane Foyou et al (2018) The Boko Haram Insurgency and its impact on border security: Trade and economic collaboration between Nigeria and Cameroon: An exploratory study, *African Social Science Review*, Vol.9, Issue 1, P, 68.

¹⁰⁹ Edet Chinzaekkpere(2020) Border Migration and security sustainability between Nigeria and Niger Republic, *Journal of African Studies and sustainable development*, Vol.3, No.7, P,77.

¹¹⁰ Op.Cit. Note 71

¹¹¹ Baba Yahaya et al(2022) A historical review of security threats in post-colonial Nigeria: Focus on issues associated to border porosity in some parts of Northern Nigeria since 2007, *Journal of Zaria Historical Research*, Vol.6, No.1, p.85.

¹¹² Violet Yigha Fokum (2023) Dynamics between Regional Integration and informal cross-Border trade and its applicability: The case of Cameroon and Equatorial Guinea, *Open Journal of Social Sciences* Vol.11, pp.359-409.

¹¹³ Omolara Akinyemi (2019) Porous borders and increasing human trafficking in West Africa: Issues and challenges, *International Journal of Social Science Research*, Vol.7, No.2, pp. 42-52.

¹¹⁴ Jackson A. A luede (2017) Border relations in Africa and the impact on nation building: A study of Nigeria and Her limitrophe Neighbors since the 1960's, *African Journal of Governance and Development*, Vol.6, No.1, p. 17.

¹¹⁵ Brunet-Jailly et al (2007) Introduction: Borders, Borderlands and porosity IN: Borderlands: Comparing Border Security in North America and Europe, University of Ottawa Press.

[116]. In Cameroon, the situation is similar. In the South West Region of Cameroon, most precisely in Manyu Division, the border has divided the Eghagam and Boki ethnic groups between Cameroon and Nigeria. In the South Region of Cameroon, the border has divided the Fang Ethnic group between Cameroon, Gabon and Equatorial Guinea [117]. Furthermore, Cameroon shares a border with Nigeria at the North-eastern part of Nigeria (Adamawa State). This state shares almost the same religion, culture and ethnicity with the people of Northern Cameroon [118]. The few examples cited are just illustrative and not exhaustive. Despite these separations, Borderlands Communities have created social ties with one another, and have remained unified by their culture, language; ethnicity and religion that are impacting cross-border trade in a negative manner. Most acts of smuggling today are perpetuated by these indigenes. They smuggle goods and hide them in the homes of their relatives across the borders and the goods are dispatched in small quantities to their final destinations. Some indigenes cross the border with their vehicles on the pretext that they are going to visit their family members or relatives, but never return with the said vehicle. 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 some cases, traditional rulers from both sides intervene to provide such protection. In order to salvage this situation, an effective identification mechanism should be instituted to identify indigenes from non-indigenes of Borderlands Communities.

CONCLUSION

A plethora of well-established or laid-down protective trade measures has been adopted by the Cameroon Customs Administration in order to fight against illicit trade and ensure border and frontier security. These measures have proved important in fighting illicit trade and ensuring security. However, their implementation has equally been fraught with a lot of challenges. There is still a lot of work to be done. Even though some protective trade measures have underperformed, the wise thing is for the Customs Administration to analyse and adopt corrective measures. The implementation of every law is a process that requires monitoring and fine-tuning. Mistakes and setbacks should serve as lessons for better decisions in the future. In all, the political will of the state is essential. The Ministry of Finance, General Directorate of Customs, and the Customs Human Resource Department should initiate reforms to support a shift in policy. This is because political will requires collective rather than individual endeavour. As such, policy initiation and implementation should not only be a top-down approach where it is only the Ministry of Finance that can initiate reforms, but rather a bottom top approach where the General Directorate of Customs and its human resource department who are at the frontlines of service delivery are called upon to initiate reforms. That is why it is often held that no individual leader is an island, and no one can usher change by themselves. Under the present situation, there is the need for a shared commitments or vision to deliver new policies to address the present situation in customs with respect to human resource management and the fight against corruption.

¹¹⁶ Buddhi N. Shrestha (2020) The Nepal-India Border and Borderland Communities Under COVID-19, *Borders in Globalization Review*, Vol.2, Issue 1, pp. 90-93.

¹¹⁷ Michel Foucher (2020) African Borders: Putting paid into a myth, *Journal of Borderlands Studies*, Vol.35, No.2, p. 296.

¹¹⁸ Abdulkarim Abdullahi, Yesmin Abubakar Gawi (2021) The effects of border porosity on Nigeria's National security: A study of Nigeria's North-eastern Border to Cameroon, *International journal of research and innovation in social science*, Vol.5, Issue V, p.443