



Professionalising Customs and Trade Practice in Zimbabwe: Developing the Ndoro Professional Customs Governance Framework

Damian Marufu Ndoro

Abstract: The increasing complexity of international trade, digital customs systems, and global trade facilitation obligations has heightened the need for competent and professionally accountable customs and trade practitioners. While Zimbabwe has established a comprehensive statutory framework for customs administration through the Zimbabwe Revenue Authority (ZIMRA), it lacks a dedicated institutional framework for the professional regulation of customs and trade practitioners. This article examines the resulting governance gap and proposes an institutional model for strengthening customs professionalism. The study adopts a qualitative research design based on doctrinal legal analysis, comparative institutional analysis, and policy evaluation. It examines Zimbabwe's customs governance framework alongside selected international jurisdictions, including the United Kingdom, Canada, Australia, Singapore, and South Africa, drawing upon Professionalisation Theory, Institutional Theory, and competency-based regulation as its theoretical foundation. The analysis demonstrates that effective customs governance requires a clear distinction between statutory customs administration, professional regulation, and industry representation. Although ZIMRA effectively administers customs legislation and regulates customs operations, no statutory institution currently regulates the competence, certification, ethical conduct, continuing professional development, and professional accountability of individual customs and trade practitioners. The principal contribution of the article is the development of the Ndoro Professional Customs Governance Framework (NPCGF), a three-pillar governance model comprising statutory customs administration, professional regulation through the proposed Zimbabwe Institute of Customs and Trade Professionals (ZICTP), and industry representation. The framework offers an integrated approach to strengthening professional competence, institutional accountability, trade facilitation, and revenue protection while preserving the distinct mandates of existing institutions. The study contributes to scholarship on customs governance and professionalisation and provides a policy framework for institutional reform in Zimbabwe and other developing economies seeking to modernise customs governance.

Keywords: Customs governance, customs professionalism, professional regulation, trade facilitation, institutional governance, competency framework, customs administration, Zimbabwe.

INTRODUCTION

Customs administrations have evolved from institutions primarily concerned with revenue collection and border control into strategic agencies that facilitate international trade, protect national security, and support economic development. This transformation has been driven by globalisation, digitalisation, increasingly complex international supply chains, and the implementation of international instruments such as the World Trade Organization (WTO) Trade Facilitation Agreement and the World Customs Organization (WCO) Professional Standards and Competency Framework. As customs systems become more

sophisticated, the competence, integrity, and professionalism of customs and trade practitioners have become critical determinants of regulatory effectiveness, trade facilitation, and revenue protection.

In response to these developments, many jurisdictions have complemented statutory customs administrations with professional institutions responsible for practitioner certification, competency development, ethical regulation, and continuing professional development. These institutional arrangements recognise that while customs authorities are responsible for administering customs legislation and enforcing compliance, professional bodies are better placed to regulate the competence and ethical conduct of practitioners. The resulting separation of statutory regulation from professional regulation has become an important feature of modern customs governance.

Zimbabwe has undertaken significant customs modernisation reforms through the Zimbabwe Revenue Authority (ZIMRA), including the adoption of automated customs systems, risk-based controls, post-clearance audit programmes, and measures aligned with international trade facilitation standards. ZIMRA performs its statutory mandate of administering customs legislation, collecting revenue, enforcing border controls, and licensing customs clearing firms. However, despite these institutional advances, Zimbabwe does not have a statutory professional body responsible for regulating the competence, certification, ethical conduct, and continuing professional development of customs and trade practitioners. Responsibility for these functions remains fragmented among employers, voluntary industry associations, educational institutions, and individual practitioners, resulting in an incomplete professional governance framework.

This institutional gap raises important questions regarding the governance of customs and trade practice as a profession. While industry associations provide valuable representation and advocacy, they do not possess statutory authority to regulate professional competence in the public interest. Likewise, although ZIMRA licenses firms to conduct customs business, its statutory mandate does not extend to regulating the professional standards of individual practitioners. Consequently, Zimbabwe's current framework distinguishes neither operational customs regulation from professional regulation nor public administration from professional self-governance.

This article argues that strengthening customs governance requires institutional differentiation rather than institutional expansion. It proposes the establishment of the Zimbabwe Institute of Customs and Trade Professionals (ZICTP) as an independent statutory professional body responsible for practitioner registration, competency standards, professional certification, ethical oversight, disciplinary regulation, and continuing professional development. The proposed Institute is intended to complement, rather than duplicate, the statutory functions of ZIMRA and the representative role of industry associations.

The article introduces the Ndoro Professional Customs Governance Framework (NPCGF), a three-pillar governance model comprising statutory customs administration, professional regulation, and industry representation. The framework provides a conceptual basis for distinguishing institutional responsibilities while promoting accountability, professional competence, and effective customs governance. By clearly separating these complementary functions, the framework seeks to strengthen customs administration,

improve trade facilitation, enhance revenue assurance, and promote public confidence in the customs and international trade profession.

The study makes three principal contributions. First, it extends the literature on professionalisation by examining customs and trade practice as a distinct profession requiring dedicated institutional governance. Second, it contributes to institutional theory by proposing a governance model that differentiates statutory regulation from professional regulation and industry representation. Third, it offers a practical policy framework for Zimbabwe that is informed by international experience while remaining responsive to the country's constitutional, legal, and institutional context.

The remainder of the article is organised as follows. Section 2 reviews the literature on professionalisation, institutional governance, competency-based regulation, and customs modernisation. Section 3 outlines the research methodology. Section 4 analyses Zimbabwe's existing institutional framework and identifies the current governance gap. Section 5 presents a comparative analysis of selected international jurisdictions. Section 6 develops the Ngoro Professional Customs Governance Framework and discusses its implications for Zimbabwe. Section 7 examines the policy implications and implementation considerations. The final section concludes the article by summarising the principal findings, contributions, limitations, and areas for future research. This article makes four original contributions. First, it conceptualises customs and trade practice as a distinct profession requiring statutory professional regulation. Second, it develops the Ngoro Professional Customs Governance Framework (NPCGF), a novel governance model distinguishing statutory customs administration, professional regulation and industry representation. Third, it provides the first comprehensive institutional analysis of Zimbabwe's customs professional governance architecture. Fourth, it proposes a practical legislative framework for establishing the Zimbabwe Institute of Customs and Trade Professionals.

LITERATURE REVIEW

Introduction

The governance of professions has attracted considerable scholarly attention across disciplines including law, public administration, economics, and organisational studies. Professional regulation is generally recognised as an institutional mechanism through which specialised occupations establish competency standards, ethical norms, certification systems, and public accountability (Abbott, 1988; Freidson, 2001). While extensive literature exists on the professional governance of fields such as medicine, law, engineering, and accounting, comparatively little research has examined customs and trade practice as a distinct profession requiring dedicated institutional regulation. This review synthesises literature on professionalisation, institutional governance, competency-based regulation, and customs modernisation to establish the theoretical and empirical foundation for the study.

Professionalisation Theory

Professionalisation Theory explains how occupations evolve into recognised professions through the development of specialised knowledge, formal education, ethical standards,

certification mechanisms, and institutional self-regulation. Abbott (1988) argues that professions establish jurisdiction over specialised bodies of knowledge through institutional arrangements that regulate entry, competence, and professional practice. Similarly, Freidson (2001) contends that professionalism represents a distinct mode of governance founded on expertise, ethical responsibility, and accountability to the public interest.

The literature identifies several defining characteristics of a profession. These include a specialised body of knowledge, formal qualifications, competency standards, ethical obligations, continuing professional development, disciplinary mechanisms, and a recognised professional body responsible for regulating practice. These characteristics distinguish professions from occupations regulated solely through employer supervision or market forces.

Modern customs and trade practice exhibits many of these characteristics. Practitioners require advanced knowledge of customs legislation, tariff classification, customs valuation, rules of origin, trade agreements, border procedures, supply chain compliance, and digital customs systems. These responsibilities increasingly extend beyond routine customs declarations to strategic advisory and compliance functions, supporting the argument that customs and trade practice has evolved into a specialised profession.

Institutional Theory and Regulatory Governance

Institutional Theory provides a useful framework for understanding how specialised organisations emerge to perform distinct governance functions. DiMaggio and Powell (1983) argue that organisational effectiveness is enhanced when institutional responsibilities are clearly differentiated and aligned with specialised expertise. Greenwood, Suddaby, and Hinings (2002) similarly demonstrate that professional institutions play an important role in establishing legitimacy, maintaining professional standards, and promoting organisational stability.

From a public administration perspective, effective governance depends on institutional clarity and the appropriate allocation of responsibilities. Regulatory functions are strengthened when government agencies focus on statutory administration while professional bodies regulate practitioner competence and ethical conduct. Such differentiation reduces duplication, enhances accountability, and promotes public confidence in regulatory systems.

Applied to customs governance, Institutional Theory suggests that customs administrations should concentrate on enforcing customs legislation and protecting public revenue, while professional institutions should oversee practitioner competence, certification, ethical standards, and continuing professional development.

Competency-Based Regulation

Competency-based regulation has become an increasingly important approach to professional governance. Rather than relying solely on academic qualifications or years of experience, competency-based systems assess whether practitioners possess the knowledge, technical skills, ethical judgement, and practical capabilities required for effective professional practice.

The World Customs Organization (2023), through its PICARD Professional Standards and Competency Framework, identifies competency development as a central pillar of customs modernisation. The framework emphasises technical expertise, integrity, leadership, digital capability, risk management, and continuous learning as essential competencies for customs professionals.

Competency-based regulation supports public confidence by ensuring that practitioners maintain professional standards throughout their careers through continuing professional development, periodic assessment, and ethical oversight.

Customs Modernisation and Trade Facilitation

Customs administrations worldwide have undergone significant transformation over the past three decades. Traditionally focused on revenue collection and border control, modern customs administrations now play broader roles in facilitating legitimate trade, strengthening supply chain security, supporting economic competitiveness, and implementing international trade agreements.

The World Trade Organization (2017) recognises efficient customs administration as fundamental to successful implementation of the Trade Facilitation Agreement. Likewise, the World Customs Organization emphasises that effective customs systems depend not only on legislation and technology but also on highly competent customs professionals capable of applying increasingly complex regulatory frameworks.

Recent studies highlight that customs practitioners require expertise in tariff classification, customs valuation, preferential rules of origin, digital customs platforms, post-clearance audit, authorised economic operator programmes, sanctions compliance, and coordinated border management. As international trade becomes increasingly sophisticated, the demand for structured professional education and certification continues to grow.

Empirical Evidence on Customs Professionalisation

Recent empirical research supports the relationship between professional competence and effective customs governance. Pasara, Gonyora, and Meyer (2020) identify capacity constraints, fragmented institutional arrangements, and inconsistent implementation of trade facilitation measures within Zimbabwe's border management system. Gumbo and Nkala (2024) similarly argue that institutional coordination and professional capacity are essential for successful trade facilitation reforms.

International scholarship also demonstrates that customs administrations increasingly require specialised competencies in digital technologies, risk management, compliance systems, and border security. Contemporary customs reforms therefore extend beyond legislative and technological change to include investment in human capital and professional capability.

These studies reinforce the proposition that professional governance contributes to improved compliance, enhanced border efficiency, reduced transaction costs, and stronger institutional performance.

Literature Gap

Although existing literature recognises the importance of customs professionalism, relatively little research has examined the institutional governance of customs practitioners, particularly in developing economies. Most studies focus on customs administration, trade facilitation, revenue collection, or border management rather than the regulation of customs practitioners as members of a recognised profession.

Within Zimbabwe, scholarly attention has largely centred on customs reform, taxation, and trade facilitation, while the absence of a statutory professional body for customs and trade practitioners remains largely unexplored. Consequently, there is limited theoretical guidance on how professional regulation should complement statutory customs administration without duplicating governmental functions.

This article addresses that gap by proposing the Ndoro Professional Customs Governance Framework (NPCGF), which distinguishes statutory regulation, professional regulation, and industry representation as complementary pillars of effective customs governance. In doing so, the study contributes both to the literature on professionalisation and to emerging scholarship on customs governance and institutional reform.

Summary of Empirical Evidence Supporting Customs Professionalism

Theme	Key Reference	Contribution to ZICTP
Customs Professionalism	Schippers. M. Naujoke,E, Van der Meiren,W. ,de Gregorio,M., Butters, P., Rees,I.,Leite,E.,and Besuspanence,E.,[2026]. Rethinking professionalism and Customs functions. Customs Compliance and Risk Management	Argues that Customs professionals require specialized competencies, ethical standards, and CPD in response to evolving customs reforms and digital trade
Trade Facilitation	Pasara,M. T., Gonyora,C.,and Meyer. D.F. [2020]. Attitudes, Knoeledge, and Practices of Customs Administrators on Trade Facilitation. Studia Universitatis Babes-Bolyai Oeconomica,65[2],46-64	Zimbabwe-based empirical study showing deficiencies in trade facilitation, inadequate training, fragmented border management, and the need for capacity building
Trade Facilitation Reforms	Gumbo,N.,and Nkala, P. [2024]. Trade Facilitation Reforms, Implementation by Developing countries: The case of Zimbabwe International journal of Social Science Research and Review, 7[6],150-175	Finds fragmented institutional arrangements and recommends coordinated governance , integrated border management, and strengthened professional capacity.
Border Management	Outram, M.and Swartz,P.[2026] Modern Border Management:Leveraging AI Systems for Strategic Advantage, World Customs Journal,20[1], 167-189	Demonstrates that modern border management depends on highly skilled professionals capable of managing digital systems, compliance, and risk.
Customs Governance	Heijmann,F.,Tan,Y., Rukanova,B.,and Veenstra,A. The changing Roles of Customs : Customs Aligning with Supply Chain and Information Management.[2020]	Explains the evolution of Customs administrations toward intelligence-led regulation, requiring new professionals,

		competencies and institutional reforms.
Competency Frameworks	World Customs ORGANISATION [2025]. Framework of Principles and Practices on Customs Professionalism	Establishes international competency standards for Customs officials and identifies coordinated border management, ethics, leadership, and technical competency as core professional requirements.
Competency Framework Implementation	Chekunov. O. [2026]. Legal and Institutional challenges of integrating the European Union Customs Competency Framework in Ukraine. World Customs Journal	Demonstrates how competency frameworks require legal and institutional support through dedicated professional structures.
Regulatory Governance	IMF Customs Matters [2022] Chapter 3	Identifies sound governance accountability, enabling legal frameworks, integrity systems, and a professional Customs workplace as pillars of modern Customs administration. Supports creation of a statutory professional institute responsible for competency, ethics, certification, and CPD.
	World Customs Organisation. Customs Professionalism Framework	Promotes competency-based recruitment, career development, training, ethics, and professional standards. Provides the international competency framework that ZICTP can adopt for certification and professional development.

Key Contributions to the ZICTP Framework

These references collectively justify that ZICTP should:

- Be established through legislation with a clear public-interest mandate.
- Develop a national competency framework for customs and trade professionals.
- Register, certify and licence individual practitioners based on competence.
- Enforce a Code of Professional Ethics and disciplinary procedures.
- Mandate Continuing Professional Development (CPD).
- Advise Government on customs, trade facilitation and border management policy.
- Complement, rather than replace, the regulatory functions of Zimbabwe Revenue Authority by regulating professional competence while ZIMRA regulates customs administration and compliance.

These sources provide a strong empirical and theoretical foundation for arguing that Zimbabwe should establish the Zimbabwe Institute of Customs and Trade Professionals (ZICTP) as a statutory professional regulator aligned with international best practice.

RESEARCH METHODOLOGY

Introduction

This study adopts a qualitative doctrinal and comparative research design to examine the institutional governance of customs and trade practitioners in Zimbabwe. The research seeks to determine whether the existing regulatory framework adequately provides for the professional regulation of customs practitioners and to develop a governance framework that addresses identified institutional gaps. Given the normative and policy-oriented nature of the research question, qualitative legal and institutional analysis provides the most appropriate methodological approach.

Research Philosophy

The study is grounded in an interpretivist research philosophy. Interpretivism recognises that legal and institutional arrangements are socially constructed and must be understood within their historical, constitutional, and administrative contexts. Rather than testing causal relationships through quantitative methods, the study interprets legislation, institutional mandates, international standards, and comparative governance models to develop a conceptual framework for professional regulation within Zimbabwe's customs and trade sector.

Research Design

A qualitative research design combining doctrinal legal research, comparative institutional analysis, and policy analysis was employed.

The doctrinal component involved the systematic examination of Zimbabwe's constitutional and statutory framework governing customs administration and professional regulation. Particular attention was given to the Constitution of Zimbabwe, the Customs and Excise Act, the Zimbabwe Revenue Authority Act, and other legislation relevant to public administration and professional governance.

The comparative component examined institutional arrangements in selected jurisdictions, namely the United Kingdom, Canada, Australia, Singapore, and South Africa. These jurisdictions were selected because they demonstrate different but well-established approaches to customs administration, professional development, and regulatory governance. The comparison was intended to identify principles and practices that could inform institutional reform in Zimbabwe rather than to advocate direct transplantation of foreign models.

The policy analysis evaluated the implications of alternative governance arrangements and informed the development of the proposed Ndoro Professional Customs Governance Framework (NPCGF).

Data Sources

The study relied exclusively on secondary data obtained from authoritative documentary sources. These included:

- Zimbabwean legislation governing customs administration and public institutions;
- World Customs Organization (WCO) standards, including the PICARD Professional Standards and Competency Framework;
- World Trade Organization (WTO) agreements and trade facilitation instruments;
- legislation and official publications from selected comparator jurisdictions;
- peer-reviewed academic literature on professionalisation, customs governance, trade facilitation, institutional theory, and regulatory governance; and
- official publications from customs administrations, professional bodies, and international organisations.

Using multiple documentary sources enabled triangulation of evidence and enhanced the credibility of the analysis.

Data Analysis

Data were analysed using thematic analysis. The documentary evidence was systematically reviewed to identify recurring themes relating to professional competence, institutional mandates, ethical regulation, professional certification, continuing professional development, and customs governance.

The comparative analysis focused on identifying common institutional characteristics across jurisdictions, particularly the distinction between statutory customs administration and professional regulation. These themes were synthesised with the theoretical literature to develop the Ndoro Professional Customs Governance Framework (NPCGF).

Conceptual Framework Development

The conceptual framework proposed in this study emerged through an iterative synthesis of theory, comparative evidence, and analysis of Zimbabwe's institutional environment. Professionalisation Theory explains why specialised professions require independent systems of competency development and ethical regulation. Institutional Theory provides the rationale for differentiating organisational mandates, while competency-based regulation offers practical mechanisms for assuring professional standards.

Integrating these perspectives led to the development of the Ndoro Professional Customs Governance Framework (NPCGF), which conceptualises customs governance as comprising three complementary institutional pillars: statutory customs administration, professional regulation, and industry representation.

The framework is presented as a normative governance model intended to strengthen institutional accountability, professional competence, and public confidence.

Reliability and Trustworthiness

The trustworthiness of the study was strengthened through the use of authoritative documentary sources, systematic comparative analysis, and triangulation across legislation, international standards, academic literature, and official institutional publications. The inclusion of multiple jurisdictions reduced reliance on a single institutional model and enabled the identification of broadly applicable governance principles.

Limitations

This study has several limitations that should be acknowledged. First, the research is based on doctrinal legal analysis, comparative institutional analysis, and policy evaluation and therefore does not incorporate primary empirical data collected through interviews, surveys, or focus group discussions with customs practitioners, regulators, policymakers, or other stakeholders. Consequently, the proposed governance framework has not yet been empirically validated through stakeholder perceptions or practical implementation.

Second, the comparative analysis is limited to selected jurisdictions that illustrate recognised approaches to customs professionalisation and institutional governance. Although these jurisdictions provide valuable insights, they are illustrative rather than exhaustive, and their institutional arrangements may not be directly transferable to Zimbabwe because of differences in legal systems, administrative traditions, and socio-economic contexts.

Third, the Ndoro Professional Customs Governance Framework (NPCGF) is presented as a normative and conceptual governance model. Since the proposed Zimbabwe Institute of Customs and Trade Professionals (ZICTP) has not yet been established, the anticipated governance and policy outcomes discussed in this article remain theoretical and require empirical evaluation following implementation.

These limitations do not diminish the study's contribution. Rather, they identify important opportunities for future research, including empirical studies of stakeholder perceptions, competency requirements, institutional feasibility, and the practical impact of professional regulation on customs governance and trade facilitation.

ZIMBABWE'S CURRENT INSTITUTIONAL FRAMEWORK

Introduction

An assessment of the proposal to establish the Zimbabwe Institute of Customs and Trade Professionals (ZICTP) requires an understanding of Zimbabwe's existing institutional framework governing customs administration and customs practice. This section examines the statutory and institutional arrangements currently regulating customs activities, identifies the respective roles of key institutions, and analyses whether the existing framework adequately provides for the professional regulation of customs and trade practitioners.

The analysis distinguishes between customs administration, which concerns the enforcement of customs legislation and the collection of revenue, and professional regulation, which concerns the competence, ethical conduct, certification, and continuing

professional development of practitioners. This distinction provides the basis for identifying the institutional gap addressed in this study.

Statutory Framework Governing Customs Administration

Zimbabwe's customs administration is primarily governed by the Constitution of Zimbabwe, the Customs and Excise Act [Chapter 23:02], and the Zimbabwe Revenue Authority Act [Chapter 23:11]. Together, these statutes establish the legal framework for the administration of customs laws, the collection of customs revenue, border control, and the regulation of import and export activities.

Under this framework, the Zimbabwe Revenue Authority (ZIMRA) is mandated to administer customs legislation, assess and collect customs duties and taxes, prevent smuggling and customs fraud, facilitate legitimate trade, license customs clearing agents, and enforce compliance with customs laws. These responsibilities are governmental functions exercised in the public interest and are fundamental to national revenue mobilisation, border security, and trade facilitation.

Consistent with international practice, these statutory responsibilities relate to the regulation of customs transactions and customs operators rather than to the professional regulation of individual customs practitioners.

Institutional Arrangements

Zimbabwe's customs governance framework comprises several institutions performing complementary but distinct functions.

Zimbabwe Revenue Authority (ZIMRA)

ZIMRA is the statutory authority responsible for customs administration. Its mandate includes implementing customs legislation, collecting revenue, enforcing border controls, licensing customs clearing firms, conducting post-clearance audits, applying risk management systems, and supporting trade facilitation initiatives. As a public revenue authority, ZIMRA regulates customs operations and compliance but is not established as a professional regulatory body for customs practitioners.

Industry Associations

Several voluntary industry associations represent customs clearing agents, freight forwarders, and logistics professionals. These organisations provide advocacy, stakeholder engagement, networking opportunities, professional awareness programmes, and representation of members' interests. Although they contribute to industry development, their authority is voluntary and membership-based. They do not possess statutory powers to establish nationally binding competency standards, certify practitioners, enforce a professional code of ethics, or maintain a national register of practitioners.

Higher Education and Training Institutions

Universities, colleges, and private training providers offer programmes in customs administration, international trade, logistics, and supply chain management. These institutions contribute significantly to skills development but are not responsible for regulating professional practice after graduation. Their role is educational rather than regulatory.

Employers

Employers provide workplace training, mentorship, and operational supervision. While these activities contribute to professional development, competency standards vary across organisations and are determined by individual business needs rather than nationally recognised professional requirements.

Institutional Gap

The analysis demonstrates that Zimbabwe possesses effective mechanisms for regulating customs administration but lacks an equivalent institutional framework for regulating the customs and trade profession.

Although ZIMRA licenses firms to transact customs business, no statutory institution is responsible for regulating the competence, ethical conduct, certification, and continuing professional development of individual practitioners. Likewise, industry associations represent members but do not exercise statutory professional regulatory powers. Educational institutions develop knowledge, while employers provide operational training, yet neither performs the public regulatory functions ordinarily associated with recognised professions.

Consequently, responsibility for professional governance is fragmented across multiple institutions without a single body responsible for establishing national competency standards, accrediting professional qualifications, administering professional examinations, maintaining a register of practitioners, enforcing ethical standards, or overseeing continuing professional development.

This institutional fragmentation creates uncertainty regarding professional accountability and limits the development of a coherent customs profession capable of supporting Zimbabwe's customs modernisation agenda and international trade commitments.

Regulatory Implications

The absence of a dedicated professional regulatory framework has several implications for customs governance.

First, inconsistent competency standards may contribute to errors in tariff classification, customs valuation, origin determination, customs procedure selection, and declaration preparation. Such deficiencies increase compliance costs, delay cargo clearance, and may adversely affect revenue collection.

Second, the absence of nationally enforceable ethical standards weakens professional accountability and limits the capacity to investigate and sanction professional misconduct independently of employers or voluntary associations.

Third, the lack of a structured continuing professional development framework limits practitioners' ability to respond to rapid developments in customs legislation, international trade agreements, digital customs systems, and border management practices.

Finally, the absence of nationally recognised professional certification restricts career progression, professional mobility, and international recognition of Zimbabwean customs practitioners.

Collectively, these weaknesses affect not only individual practitioners but also the efficiency, credibility, and effectiveness of customs administration.

Chapter Synthesis

The analysis demonstrates that Zimbabwe's institutional framework effectively regulates customs administration but remains incomplete with respect to professional governance. ZIMRA appropriately performs its statutory mandate of administering customs legislation, protecting public revenue, and regulating customs operations. Industry associations fulfil an important representative function, while educational institutions and employers contribute to skills development.

However, none of these institutions has a statutory mandate to regulate the customs and trade profession through competency standards, professional certification, ethical oversight, disciplinary procedures, and continuing professional development.

This institutional gap provides the foundation for the next section, which examines international approaches to customs professionalisation and identifies governance principles that may inform the establishment of the Zimbabwe Institute of Customs and Trade Professionals (ZICTP).

INTERNATIONAL COMPARATIVE ANALYSIS OF PROFESSIONAL REGULATION IN CUSTOMS AND TRADE PRACTICE

Introduction

Comparative institutional analysis provides an established method for evaluating governance reforms by examining how similar jurisdictions organise regulatory responsibilities. In the context of customs administration, international experience demonstrates that effective customs governance extends beyond statutory enforcement to include professional institutions responsible for developing practitioner competence, ethical standards, certification, and continuing professional development (CPD).

This section examines selected international jurisdictions to identify governance models that distinguish statutory customs administration from professional regulation. The objective is not to advocate the transplantation of foreign institutions into Zimbabwe but rather to identify internationally recognised principles that may inform an appropriate governance framework suited to Zimbabwe's legal, constitutional, and institutional environment.

International Principles of Customs Professionalisation

Over the past two decades, customs administrations have increasingly recognised that legislative reform and technological advancement alone are insufficient to achieve effective customs governance. Sustainable customs modernisation also depends upon competent and ethical professionals capable of interpreting complex customs legislation, managing digital systems, facilitating international trade, and supporting voluntary compliance.

The World Customs Organization (WCO), through its PICARD Professional Standards and Competency Framework, identifies competency, ethics, leadership, and continuous learning as essential components of modern customs administration. Similarly, the World Trade Organization (WTO) acknowledges that implementation of the Trade Facilitation Agreement depends significantly on the capacity and professionalism of those responsible for customs compliance and border procedures.

Across jurisdictions, three broad principles consistently emerge:

- customs administration is a specialised professional discipline;
- professional competence requires continuous development; and
- professional governance is strengthened when statutory regulation and professional regulation are institutionally differentiated.

These principles provide the analytical framework for the comparative assessment that follows.

Comparative Analysis of Selected Jurisdictions

United Kingdom

The United Kingdom maintains a clear distinction between government regulation and professional development. HM Revenue and Customs (HMRC) administers customs legislation, collects revenue, and enforces border controls, while professional education and internationally recognised qualifications are provided by the Chartered Institute of Export and International Trade.

This arrangement allows HMRC to concentrate on statutory enforcement while an independent professional institution promotes competency development, ethics, and continuing professional education. The model illustrates how institutional differentiation strengthens rather than fragments customs governance.

Canada

Canada similarly separates customs administration from professional development. The Canada Border Services Agency (CBSA) administers customs legislation and border enforcement, while the Canadian Society of Customs Brokers provides professional education, competency programmes, continuing professional development, and ethical guidance for customs brokers. Although licensing remains subject to statutory regulation, professional competence is developed within a specialised institutional environment possessing technical expertise in customs practice. The Canadian experience demonstrates

that customs authorities and professional bodies can operate collaboratively while maintaining clearly differentiated mandates.

Australia

Australia combines statutory licensing with structured professional competency requirements. The Australian Border Force administers customs legislation and licensing, while recognised customs broker organisations support education, accreditation, licensing preparation, and continuing professional development.

The Australian model demonstrates that effective customs governance requires not only legal compliance but also sustained investment in professional capability throughout a practitioner's career.

Singapore

Singapore represents one of the world's leading examples of customs modernisation. Singapore Customs has complemented advanced digital customs systems with structured competency development through Accredited Trade Professional programmes.

Professional education encompasses customs compliance, digital trade systems, supply chain security, international trade agreements, and regulatory risk management. Singapore's experience demonstrates that investment in professional capability contributes directly to efficient border management, improved compliance, reduced transaction costs, and enhanced international competitiveness.

South Africa

South Africa provides the most relevant regional comparator because of similarities in legal tradition, customs administration, and regional trade obligations. The South African Revenue Service (SARS) administers customs legislation, while recognised professional institutions, universities, and industry organisations provide specialised customs education, occupational standards, and continuing professional development. Although South Africa has not established a statutory customs professional council comparable to those governing medicine or engineering, it increasingly recognises customs practice as a specialised profession requiring structured education, competency development, and ethical standards. The South African experience demonstrates that customs professionalisation can evolve progressively alongside broader customs modernisation reforms.

Comparative Synthesis

Despite differences in constitutional arrangements and administrative systems, the selected jurisdictions display remarkable institutional consistency.

First, customs authorities retain exclusive responsibility for administering customs legislation, collecting revenue, enforcing border controls, and regulating customs operations.

Second, professional competence is generally developed through specialised educational institutions or recognised professional bodies rather than by revenue authorities themselves.

Third, continuing professional development is widely recognised as essential to maintaining professional competence in response to rapidly changing customs legislation, international trade agreements, and digital technologies.

Fourth, ethical regulation and professional accountability are increasingly viewed as integral components of effective customs governance.

Finally, the comparative evidence demonstrates that professional regulation complements statutory customs administration rather than replacing or duplicating it. Institutional differentiation enables each organisation to concentrate on its respective area of expertise while collectively strengthening governance outcomes.

Lessons for Zimbabwe

The comparative analysis provides several important lessons for Zimbabwe.

The first lesson is that customs authorities perform most effectively when they concentrate on their statutory responsibilities of administering customs legislation, protecting revenue, and facilitating legitimate trade.

The second lesson is that professional competence is most effectively developed through specialised institutions dedicated to certification, competency assessment, ethical regulation, and continuing professional development.

Third, institutional separation between government regulation, professional regulation, and industry representation enhances accountability by reducing conflicts of interest and clarifying organisational responsibilities.

Fourth, customs professionalism contributes directly to improved compliance, reduced declaration errors, enhanced trade facilitation, stronger revenue assurance, and greater public confidence in customs administration.

Finally, international experience demonstrates that there is no single model of customs professional governance. Rather than replicating another country's institutional arrangements, Zimbabwe should develop a framework consistent with its constitutional order, legislative environment, administrative traditions, and national development objectives while remaining aligned with internationally recognised principles of customs professionalism.

Implications for the Proposed Governance Framework

The comparative analysis provides strong support for the governance model proposed in this article. It demonstrates that establishing the Zimbabwe Institute of Customs and Trade Professionals (ZICTP) would not create institutional duplication but would complete Zimbabwe's customs governance architecture by introducing a dedicated professional regulatory pillar.

Under the proposed framework, ZIMRA would continue exercising its statutory functions relating to customs administration, revenue collection, border enforcement, and licensing of customs firms. The proposed ZICTP would regulate individual practitioners through competency standards, professional examinations, certification, ethical oversight, disciplinary procedures, and continuing professional development. Industry associations would continue representing members, promoting stakeholder engagement, and advocating policy reforms.

This differentiated governance structure reflects internationally accepted principles of professional regulation while addressing the institutional gap identified within Zimbabwe's current customs governance framework.

Conclusion

The comparative evidence demonstrates that effective customs governance requires more than efficient customs administration. It also requires institutional arrangements capable of developing and regulating professional competence, ethical conduct, and continuous learning.

Although institutional models differ across jurisdictions, the underlying governance principle remains consistent: statutory customs administration and professional regulation perform complementary but distinct functions. The international experience therefore supports the proposition that Zimbabwe's customs governance framework would be strengthened through the establishment of a dedicated statutory professional body responsible for regulating customs and trade practitioners. Such a reform would complement the statutory mandate of ZIMRA, strengthen trade facilitation, improve professional accountability, and align Zimbabwe with evolving international standards of customs professionalism.

DISCUSSION: THE CASE FOR THE NDORO PROFESSIONAL CUSTOMS GOVERNANCE FRAMEWORK

Introduction

The preceding sections established that Zimbabwe possesses a well-developed statutory framework for customs administration but lacks an equivalent institutional framework for regulating the customs and trade profession. The analysis further demonstrated that international best practice distinguishes between statutory customs administration and professional regulation, assigning these complementary responsibilities to different institutions. Building on these findings, this section develops the Ndoro Professional Customs Governance Framework (NPCGF) as a conceptual model for strengthening customs governance through institutional differentiation.

Rather than proposing additional bureaucracy, the framework seeks to improve governance by allocating responsibilities to institutions according to their comparative expertise. It therefore complements existing institutions while addressing the professional governance gap identified in Zimbabwe's current regulatory architecture.

Customs and Trade Practice as a Profession

Professional recognition is generally associated with occupations characterised by specialised knowledge, technical competence, ethical obligations, public accountability, continuing education, and institutional regulation (Abbott, 1988; Freidson, 2001). Customs and trade practice increasingly satisfies these characteristics.

Modern customs practitioners undertake responsibilities extending beyond the preparation of customs declarations. Their professional functions include the interpretation of customs legislation, tariff classification under the Harmonized System, customs valuation in accordance with the WTO Valuation Agreement, application of preferential rules of origin, customs compliance, post-clearance audit support, transit management, implementation of regional and international trade agreements, strategic trade controls, supply chain compliance, digital customs systems, and advisory services relating to international trade.

These responsibilities require specialised technical knowledge, professional judgement, and continuous learning. As customs legislation and international trade become increasingly complex, reliance upon informal workplace training alone is no longer sufficient to maintain consistent professional standards. Customs and trade practice should therefore be recognised as a specialised profession requiring dedicated institutional governance.

The Ndoro Professional Customs Governance Framework (NPCGF)

The principal contribution of this study is the development of the Ndoro Professional Customs Governance Framework (NPCGF). The framework conceptualises customs governance as comprising three complementary institutional pillars, each performing distinct but mutually reinforcing functions.

Pillar One: Statutory Customs Administration

The first pillar consists of statutory customs administration, undertaken by the Zimbabwe Revenue Authority (ZIMRA). This pillar encompasses the administration of customs legislation, revenue collection, border management, customs enforcement, licensing of customs clearing firms, risk management, and implementation of government customs policy. These responsibilities involve the exercise of public authority and therefore appropriately remain vested in Government. The framework does not propose any reduction or transfer of ZIMRA's statutory powers. On the contrary, it recognises that effective customs administration is strengthened when revenue authorities are able to focus exclusively on their legislative mandate.

Pillar Two: Professional Regulation

The second pillar comprises professional regulation through the proposed Zimbabwe Institute of Customs and Trade Professionals (ZICTP). Unlike ZIMRA, the Institute would regulate the professional competence of individuals rather than customs transactions. Its principal functions would include:

- establishing competency standards;

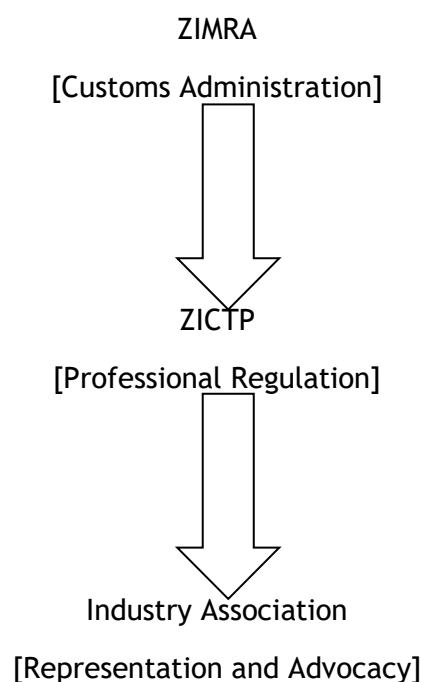
- accrediting professional qualifications;
- administering professional examinations;
- registering practitioners;
- awarding professional designations;
- maintaining a national register;
- enforcing a code of professional ethics;
- investigating professional misconduct;
- administering disciplinary procedures; and
- overseeing continuing professional development.

By separating professional regulation from operational customs administration, the framework promotes institutional specialisation while strengthening public confidence in professional competence and ethical conduct.

Pillar Three: Industry Representation

The third pillar consists of voluntary industry associations. These organisations perform an important representative function by advocating policy reforms, engaging Government, promoting industry development, facilitating networking, and protecting members' interests. Their representative role contributes significantly to sectoral development but differs fundamentally from professional regulation. The framework therefore recognises that advocacy and professional regulation are distinct institutional functions. Separating these responsibilities reduces potential conflicts of interest while preserving the independence and effectiveness of both.

Ndoro Professional Customs Governance Framework



Institutional Differentiation as a Governance Principle

A central proposition of the NPCGF is that institutional differentiation enhances governance quality.

Institutional Theory suggests that organisations perform more effectively when their mandates are clearly defined and aligned with their comparative expertise. Applying this principle to customs governance, statutory authorities should regulate customs transactions and enforce legislation, professional bodies should regulate competence and ethics, and industry associations should represent practitioners.

This allocation of responsibilities improves accountability, clarifies institutional mandates, reduces duplication, and enables each institution to concentrate on its core functions. Rather than creating competing institutions, the framework establishes complementary governance structures operating in pursuit of a common objective—effective customs administration and professional excellence.

Expected Governance Outcomes

Implementation of the NPCGF is expected to strengthen customs governance in several respects.

Professional certification and competency standards would improve the technical quality of customs declarations, tariff classification, customs valuation, and trade compliance advice. Continuing professional development would ensure that practitioners remain competent in response to legislative reform, technological innovation, and evolving international trade obligations.

Professional ethical regulation would strengthen accountability by establishing transparent disciplinary mechanisms operating independently of employers and representative associations. A national register of certified practitioners would improve transparency and provide assurance to traders, investors, regulators, and the public.

Collectively, these reforms are expected to contribute to improved voluntary compliance, reduced customs disputes, enhanced trade facilitation, stronger revenue assurance, and increased public confidence in the customs profession.

Addressing Potential Criticisms

One possible criticism is that establishing a statutory professional institute would duplicate the functions of ZIMRA. However, this concern arises from conflating operational regulation with professional regulation.

ZIMRA regulates customs transactions, administers customs legislation, collects revenue, and licenses firms. A professional institute would regulate the competence and ethical conduct of individual practitioners. These functions are complementary rather than overlapping.

A second criticism is that a professional institute would replace existing industry associations. This argument similarly overlooks the distinction between professional regulation and professional representation. Associations advocate for members, while

professional regulators protect the public interest through competency standards, certification, ethical oversight, and disciplinary regulation. International experience demonstrates that both institutions can coexist effectively within a coherent governance framework.

Chapter Synthesis

The discussion demonstrates that Zimbabwe's institutional challenge is not the absence of customs regulation but the absence of professional regulation. The proposed Ngoro Professional Customs Governance Framework (NPCGF) addresses this gap by distinguishing three complementary pillars of governance: statutory customs administration, professional regulation, and industry representation.

The framework represents the principal theoretical contribution of this study. It extends existing scholarship on professionalisation and institutional governance by applying these concepts to customs and trade practice, while offering a practical model for strengthening professional competence, ethical accountability, trade facilitation, and revenue protection in Zimbabwe. The following section considers the broader policy implications of implementing this governance framework.

Theoretical Implications

The Ngoro Professional Customs Governance Framework (NPCGF) extends existing scholarship by integrating theories of professionalisation, institutional governance, regulatory governance, and customs administration into a coherent conceptual model for customs and trade practice. While previous studies have largely examined customs administration from operational, legal, or trade facilitation perspectives, the NPCGF advances a broader governance framework that recognises customs and trade practice as a profession requiring dedicated institutional regulation.

Contribution to Professionalisation Theory

Professionalisation Theory explains how occupations evolve into recognised professions through the establishment of specialised knowledge, competency standards, ethical obligations, professional certification, continuing professional development (CPD), and institutional self-regulation (Abbott, 1988; Freidson, 2001). The NPCGF extends this theory by demonstrating that customs and trade practice has developed beyond a technical occupation into a specialised profession requiring an independent statutory framework for regulating competence and professional conduct.

The framework argues that professionalisation should not be limited to traditional professions such as law, medicine, accounting, and engineering. Instead, the increasing complexity of customs legislation, international trade agreements, digital customs systems, and supply chain governance justifies recognising customs and trade practice as a profession with distinct competency requirements and public-interest responsibilities. In doing so, the NPCGF broadens the application of Professionalisation Theory to an area that has received limited scholarly attention.

Contribution to Institutional Theory

Institutional Theory emphasises that effective governance depends upon the clear differentiation of organisational responsibilities and institutional legitimacy (DiMaggio & Powell, 1983; Greenwood et al., 2002). The NPCGF contributes to this body of knowledge by proposing an institutional architecture that separates statutory customs administration, professional regulation, and industry representation into complementary governance pillars.

Rather than concentrating multiple regulatory functions within a single institution, the framework allocates responsibilities according to institutional competence. ZIMRA remains responsible for customs administration and revenue protection, the proposed Zimbabwe Institute of Customs and Trade Professionals (ZICTP) regulates professional competence and ethical standards, while industry associations continue to represent practitioners and advocate for sectoral interests. This institutional differentiation strengthens accountability, reduces duplication, and enhances organisational effectiveness, thereby providing a practical application of Institutional Theory within customs governance.

Contribution to Regulatory Governance

The NPCGF also contributes to the literature on regulatory governance by distinguishing operational regulation from professional regulation. Existing customs governance literature has primarily focused on legal compliance, enforcement, and border administration, with comparatively limited attention given to the governance of professional competence.

The proposed framework demonstrates that effective regulatory systems require complementary institutions performing different regulatory functions. Government authorities regulate customs transactions and enforce legislation, while professional institutions regulate competence, ethics, certification, and continuing professional development. This distinction enhances regulatory coherence by clarifying institutional mandates, reducing conflicts of interest, and promoting accountability. The framework therefore offers an institutional model that can inform governance reforms in customs and other specialised regulatory professions.

Contribution to Customs Governance Literature

The NPCGF makes a significant contribution to the emerging literature on customs governance by shifting the analytical focus from customs administration alone to the governance of customs professionals. Existing research has concentrated predominantly on customs modernisation, trade facilitation, border management, and revenue administration. Relatively little attention has been devoted to the institutional arrangements necessary to regulate the competence and professional conduct of customs practitioners.

By introducing the concept of a three-pillar governance model comprising statutory customs administration, professional regulation, and industry representation, the NPCGF provides a new conceptual framework for analysing customs governance. It demonstrates that strengthening customs systems requires not only legislative reform and technological advancement but also institutional mechanisms that promote professional competence, ethical accountability, and lifelong learning. Consequently, the framework contributes a

novel perspective to customs governance scholarship while providing a foundation for future empirical research on customs professionalisation in Zimbabwe and other developing economies.

POLICY IMPLICATIONS AND IMPLEMENTATION CONSIDERATIONS

Introduction

The preceding discussion established that Zimbabwe's customs governance framework is institutionally incomplete because it regulates customs administration without providing an equivalent framework for the professional regulation of customs and trade practitioners. The proposed Ngoro Professional Customs Governance Framework (NPCGF) provides a basis for addressing this gap through institutional differentiation. This section considers the practical policy implications of the proposed framework and outlines key considerations for its implementation.

Implications for Government

The establishment of the Zimbabwe Institute of Customs and Trade Professionals (ZICTP) would strengthen public sector governance by introducing a statutory institution responsible for regulating professional competence, ethical conduct, certification, and continuing professional development within the customs and trade profession.

From a governance perspective, the proposed framework enhances institutional accountability by assigning clearly defined responsibilities to specialised institutions. Government would retain responsibility for customs policy, legislation, and revenue administration through ZIMRA, while the proposed Institute would regulate professional standards in the public interest. Such institutional differentiation is consistent with recognised principles of good governance, transparency, and administrative efficiency.

Implications for ZIMRA

The proposed framework would complement, rather than diminish, the statutory mandate of ZIMRA. By transferring responsibility for professional regulation to an independent professional body, ZIMRA would be able to concentrate on its core functions of customs administration, revenue collection, border security, trade facilitation, risk management, and enforcement.

Improved professional competence among practitioners is also expected to contribute to more accurate customs declarations, improved compliance with customs legislation, fewer administrative errors, and reduced disputes, thereby supporting ZIMRA's operational efficiency and revenue protection objectives.

Implications for Customs and Trade Practitioners

The proposed Institute would establish a structured professional career pathway for customs and trade practitioners.

National competency standards, professional certification, recognised designations, continuing professional development, and a code of ethics would enhance professional credibility and encourage lifelong learning. A statutory register of certified practitioners would provide formal recognition of professional competence while strengthening public confidence in the profession.

The framework would also promote greater professional mobility by aligning competency standards with internationally recognised customs professionalism frameworks.

Implications for Higher Education and Training Institutions

Universities, colleges, and professional training providers would play an important role in supporting implementation of the proposed framework.

Academic programmes could be aligned with nationally recognised competency standards developed by the proposed Institute, thereby strengthening the relationship between higher education and professional practice. Accredited qualifications, professional examinations, and continuing professional development programmes would contribute to the development of a sustainable pipeline of competent customs and trade professionals.

Implications for Business and International Trade

Businesses engaged in international trade depend upon competent customs practitioners to ensure compliance with customs legislation and to facilitate efficient border clearance.

Professional regulation is expected to improve service quality by promoting consistent professional standards, reducing declaration errors, strengthening regulatory compliance, and improving advisory services. These improvements have the potential to reduce border delays, lower transaction costs, enhance supply chain reliability, and increase business confidence in customs processes.

At a national level, improved professional competence would support Zimbabwe's broader objectives of trade facilitation, export competitiveness, regional economic integration, and investment promotion.

Implementation Considerations

Successful implementation of the proposed framework would require a phased and consultative approach.

The first phase should involve broad stakeholder engagement with Government, ZIMRA, customs practitioners, industry associations, universities, training institutions, and the private sector to build consensus on the institutional design of the proposed Institute.

The second phase would involve the development of enabling legislation establishing the Zimbabwe Institute of Customs and Trade Professionals as an independent statutory professional body with clearly defined functions, governance structures, and accountability mechanisms.

The third phase would focus on institutional establishment, including the development of competency standards, accreditation criteria, professional examinations, ethical codes, disciplinary procedures, continuing professional development requirements, and a national register of practitioners.

The final phase would involve progressive implementation, monitoring, and periodic review to ensure that the Institute remains responsive to evolving customs legislation, technological innovation, and international best practice.

Throughout the implementation process, close collaboration between Government, ZIMRA, industry associations, academic institutions, and the proposed Institute would be essential to ensure coherence, avoid duplication of functions, and promote stakeholder confidence.

Contribution to National Development

Professionalising customs and trade practice extends beyond occupational regulation. It contributes to broader national development objectives by strengthening institutional capacity, improving public sector governance, enhancing trade facilitation, protecting public revenue, and promoting economic competitiveness.

As Zimbabwe continues to modernise its customs administration and implement regional and international trade commitments, the availability of competent and ethically accountable customs professionals will become increasingly important. The proposed governance framework therefore represents an investment in institutional capacity that supports sustainable economic development and effective public administration.

Conclusion

The policy implications of this study extend beyond the establishment of a new professional institution. The proposed reforms seek to strengthen Zimbabwe's overall customs governance framework by clarifying institutional responsibilities, enhancing professional accountability, and promoting competency-based regulation.

By distinguishing statutory customs administration, professional regulation, and industry representation as complementary functions, the Ngoro Professional Customs Governance Framework (NPCGF) offers a practical and internationally informed model for institutional reform. If implemented through a phased, consultative, and legislatively grounded process, the framework has the potential to strengthen customs administration, improve trade facilitation, enhance revenue protection, and support Zimbabwe's long-term economic development objectives.

CONCLUSION

Introduction

This study examined the institutional governance of customs and trade practice in Zimbabwe against the backdrop of evolving international customs standards and increasing demands for professional competence in customs administration. The analysis was motivated by the

observation that, although Zimbabwe possesses a comprehensive legal framework governing customs administration, it lacks a corresponding statutory framework for the professional regulation of customs and trade practitioners. The study therefore sought to determine whether this institutional gap warrants the establishment of a dedicated professional body and, if so, how such an institution could be integrated within Zimbabwe's existing governance architecture.

Summary of Findings

The study demonstrates that Zimbabwe's customs governance framework effectively regulates customs administration through the Zimbabwe Revenue Authority (ZIMRA), which is responsible for implementing customs legislation, collecting revenue, facilitating legitimate trade, and enforcing border controls. However, the analysis reveals that no institution presently holds statutory responsibility for regulating the competence, ethical conduct, certification, continuing professional development, and professional accountability of individual customs and trade practitioners.

Comparative analysis of the United Kingdom, Canada, Australia, Singapore, and South Africa indicates that effective customs governance increasingly distinguishes between three complementary institutional functions: statutory customs administration, professional regulation, and industry representation. Although the institutional arrangements differ across jurisdictions, the underlying governance principle remains consistent—professional regulation complements rather than duplicates the functions of customs authorities.

The literature further demonstrates that modern customs administrations depend upon highly competent professionals capable of managing increasingly complex customs legislation, digital trade systems, international trade agreements, risk management processes, and regulatory compliance. Professional competence has therefore become an important determinant of effective customs administration, revenue protection, and trade facilitation.

Theoretical Contribution

The principal contribution of this article is the development of the Ngoro Professional Customs Governance Framework (NPCGF). The framework extends existing scholarship on professionalisation and institutional governance by applying these theories to customs and trade practice.

The NPCGF conceptualises customs governance as comprising three complementary institutional pillars:

- Statutory Customs Administration, undertaken by ZIMRA;
- Professional Regulation, undertaken by the proposed Zimbabwe Institute of Customs and Trade Professionals (ZICTP); and
- Industry Representation, undertaken by voluntary industry associations.

By distinguishing these institutional responsibilities, the framework provides a governance model that promotes accountability, institutional specialisation, professional competence, and effective public administration. The study therefore contributes both to

the academic literature on professional governance and to policy debates concerning customs modernisation in developing economies.

Policy Contribution

Beyond its theoretical contribution, the study provides a practical framework for institutional reform.

The proposed establishment of the Zimbabwe Institute of Customs and Trade Professionals should not be viewed as creating an additional layer of bureaucracy but rather as completing Zimbabwe's customs governance architecture. The proposed Institute would complement the statutory responsibilities of ZIMRA by regulating professional competence, certification, ethical conduct, disciplinary processes, and continuing professional development, while industry associations would continue to perform their representative and advocacy functions.

Such institutional differentiation has the potential to strengthen customs governance, improve professional accountability, enhance declaration quality, support voluntary compliance, facilitate international trade, protect public revenue, and promote investor confidence.

Limitations of the Study

Several limitations should be acknowledged.

First, the study is based primarily on doctrinal legal research, comparative institutional analysis, and policy evaluation, without collecting primary empirical data from practitioners, regulators, policymakers, or industry stakeholders.

Second, although the comparative jurisdictions provide valuable insights, differences in constitutional structures, legal traditions, administrative arrangements, and economic conditions limit the direct transferability of international governance models.

Third, because the proposed Zimbabwe Institute of Customs and Trade Professionals has not yet been established, the anticipated outcomes discussed in this article remain conceptual and require empirical validation following implementation.

These limitations do not diminish the contribution of the study but instead identify opportunities for future research.

Future Research

Future research should build upon this conceptual framework by undertaking empirical investigations into customs professionalism within Zimbabwe and comparable jurisdictions.

Priority areas for further study include:

- practitioners' perceptions of professional regulation;
- stakeholder attitudes towards establishing ZICTP;
- competency requirements for modern customs practice;

- the relationship between professional certification and customs compliance;
- the contribution of professional regulation to trade facilitation and revenue assurance;
- governance relationships between customs authorities and professional institutions; and
- longitudinal assessment of the effectiveness of the proposed governance framework following implementation.

Such research would provide valuable evidence for evaluating the practical impact of professional regulation on customs governance and institutional performance.

Final Conclusion

As international trade becomes increasingly complex, digital, and globally integrated, effective customs governance depends not only on sound legislation and modern technology but also on competent, ethical, and professionally accountable practitioners.

This study has demonstrated that Zimbabwe's current governance framework effectively regulates customs administration but remains institutionally incomplete because it does not provide a statutory mechanism for regulating the customs and trade profession. Drawing upon international practice, professionalisation theory, institutional theory, and competency-based regulation, the study proposes the Ngoro Professional Customs Governance Framework (NPCGF) as a model for strengthening institutional governance through the separation of statutory customs administration, professional regulation, and industry representation.

The establishment of the Zimbabwe Institute of Customs and Trade Professionals would therefore represent more than the creation of another professional body. It would constitute a strategic institutional reform designed to strengthen customs governance, enhance professional competence, improve trade facilitation, reinforce revenue protection, and contribute to Zimbabwe's broader objectives of good governance, economic competitiveness, and sustainable national development.

Accordingly, professionalising customs and trade practice should be regarded not merely as an occupational initiative but as an essential component of modern customs governance and public sector reform in Zimbabwe.

REFERENCES

- Abbott, A. (1988). *The system of professions: An essay on the division of expert labor*. University of Chicago Press.
- African Continental Free Trade Area. (2018). *Agreement establishing the African Continental Free Trade Area*. African Union.
- Australia Border Force. (2025). *Customs broker licensing*. <https://www.abf.gov.au>
- Canada Border Services Agency. (1985). *Customs Act (R.S.C., 1985, c. 1 (2nd Supp.))* Government of Canada.

- Canada Border Services Agency. (2025). Commercial importing and customs compliance guidance. Government of Canada.
- Canadian Society of Customs Brokers. (2024). Professional development and certification. <https://cscb.ca>
- Chekunov, O. (2026). Legal and institutional challenges of integrating the European Union Customs Competency Framework in Ukraine. *World Customs Journal*.
- Chartered Institute of Export & International Trade. (2025). Professional qualifications in customs and international trade. <https://www.export.org.uk>
- Common Market for Eastern and Southern Africa. (1993). COMESA Treaty. COMESA Secretariat.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147-160.
- Freidson, E. (2001). *Professionalism: The third logic*. University of Chicago Press.
- Grainger, A. (2014). Trade facilitation: A conceptual review. *Journal of World Trade*, 48(1), 55-86.
- Greenwood, R., Suddaby, R., & Hinings, C. R. (2002). Theorizing change: The role of professional associations in the transformation of institutionalized fields. *Academy of Management Journal*, 45(1), 58-80.
- Gumbo, N., & Nkala, P. (2024). Trade facilitation reforms and implementation by developing countries: The case of Zimbabwe. *International Journal of Social Science Research and Review*, 7(6), 150-175.
- Heijmann, F., Tan, Y., Rukanova, B., & Veenstra, A. (2020). The changing roles of customs: Customs aligning with supply chain and information management. *World Customs Journal*, 14[2], 131-142. <https://doi.org/10.55596/001c.116423>
- HM Revenue & Customs. (2025). Customs intermediaries. UK Government. <https://www.gov.uk>
- International Monetary Fund. (2022). Customs matters: Strengthening customs administration (Chapter 3). International Monetary Fund.
- Organisation for Economic Co-operation and Development. (2021). *Government at a glance 2021*. OECD Publishing.
- Outram, M., & Swartz, P. (2026). Modern border management: Leveraging AI systems for strategic advantage. *World Customs Journal*, 20(1), 167-189.
- Pasara, M. T., Gonyora, C., & Meyer, D. F. (2020). Attitudes, knowledge and practices of customs administrators on trade facilitation. *Studia Universitatis Babeş-Bolyai Oeconomica*, 65(2), 46-64.
- Pigou, A. C. (1932). *The economics of welfare* (4th ed.). Macmillan.
- Singapore Customs. (2023). Accredited Trade Professional Programme. <https://www.customs.gov.sg>
- South African Revenue Service. (1964). Customs and Excise Act 91 of 1964. Government of South Africa.
- South African Revenue Service. (2025). Customs registration, licensing and accreditation. <https://www.sars.gov.za>
- World Customs Organization. (2021). WCO Professional Standards Framework. WCO.
- World Customs Organization. (2023). WCO PICARD Professional Standards and Competency Framework. WCO.

World Customs Organization. (2025). Framework of principles and practices on customs professionalism. WCO.

World Trade Organization. (2017). Trade Facilitation Agreement. WTO.

Zimbabwe. (2013). Constitution of Zimbabwe Amendment (No. 20) Act, 2013. Government Printer.

Zimbabwe. (2026). Constitution of Zimbabwe Amendment (No. 6) Act, 2026. Government Printer.

Zimbabwe Revenue Authority. (n.d.). Customs and Excise Act [Chapter 23:02]. Government of Zimbabwe.

Zimbabwe Revenue Authority. (n.d.). Zimbabwe Revenue Authority Act [Chapter 23:11]. Government of Zimbabwe.

Table 1: Evolution of Customs Administration

Traditional Customs Administration	Modern customs Administration
Revenue Collection	Revenue Collection and Trade Facilitation
Manual Procedures	Digital Customs Systems
Border Control	Integrated border management
Documentary verification	Risk management and intelligence-led controls
National Focus	Regional and global trade integration
Enforcement-Centred	Compliance partnership model
Customs declarations	End-to-end supply chain management
Administrative occupation	Recognised professional discipline

Source: Adapted from World Customs Organisation [2023]; World Trade Organisation [2017]

Table 2: Comparison of Institutional Functions

Function	ZIMRA	Proposed ZICTP	Industry Association
Customs Administration	Yes	No	No
Revenue Collection	Yes	No	No
Licensing of Customs firms	Yes	No	No
Professions certification	No	Yes	No
National competency framework	No	Yes	No
Continuing Professional Development	No	Yes	Limited
Professional ethics	Limited	Yes	Limited
Professional discipline	Limited	Yes	Member discipline only
Practitioner register	No	Yes	Member register
Policy advocacy	Limited	Advisory	Yes
Member representation	No	No	Yes

Source: Author's compilation

Table 3: International Comparison of Professional Governance Models

Country	Legal Basis	Regulatory Model	Certification Requirements	Governance Structure	Lessons for Zimbabwe
United Kingdom	Customs intermediaries are authorised by HM Revenue and	Dual regulatory model HMRC regulates	Professional diplomas and certificates in Customs	Independent professional institute governed by	Separate government regulation from professional

	Customs [HMRC]. Professional qualifications are offered by bodies such as Chartered Institute of Export and International Trade	customs transactions while professional bodies regulate competence, ethics, and professional development.	compliance, international trade and Customs procedures; CPD encouraged.	an elected council with technical committees and disciplinary processes.	regulation. Customs administration should not perform professional certification.
Canada	Customs administration governed by the Customs Act and administered by the Canadian Border Services Agency. Professional education is delivered by recognised customs organizations.	Government regulates customs compliance while industry bodies provide education and certification.	Customs Specialist and Trade Compliance programmes with periodic professional training.	Independent professional associations governed by elected boards working alongside government.	Professional competency complements, rather than replaces, customs enforcement.
Australia	Licensed customs brokers regulated under the Customs Act by the Australian Border Force through the Customs Licensing Advisory Committee.	Statutory licensing combined with mandatory professional competence and continuing education.	Prescribed qualifications, licensing examinations, fit-and-proper requirements and mandatory Continuing Professional Development.	Licensing authority supported by advisory committee and recognized professional associations.	Licensing should be linked to demonstrated competence and lifelong professional development.
South Africa	Customs administered under the Customs and Excise Act by the South African Revenue Services. Professional training supported by recognized customs and freight organizations.	SARS regulates customs transactions while professional develop occupational standards, training and ethics.	Accredited customs and freight qualifications with industry training and continuous learning.	Independent industry organizations working in partnership with SARS.	Strong collaboration between government and professional institutions improves customs compliance and trade facilitation.

Source: Author's compilation

Table 4: Expected Policy Outcomes of the NPCGF

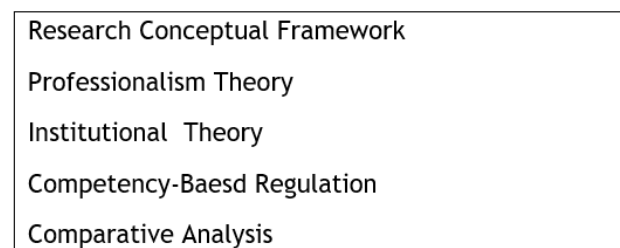
Stakeholder	Expected Benefits
Government	Improved compliance, enhanced revenue protection, stronger governance
ZIMRA	Better quality declarations, improved voluntary compliance
Practitioners	Professional recognition, career pathways, CPD, ethical guidance
Business Community	Faster cargo clearance, improved service quality, reduced compliance costs
Universities	Accredited curricula aligned to industry standards
National Economy	Improved trade facilitation, increased competitiveness, investor confidence

Source: Author's compilation

Table 5: Proposed Competency Framework for Customs and Trade Professionals

Competency Area	Illustrative Subjects
Tariff Classification	Harmonised Systems, GIRs
Customs Valuation	WTO Valuation Agreement
Rules of Origin	AfCFTA, COMESA, SADC rules of origin
Trade Facilitation	WTO TFA, Border reforms
International Trade	Trade agreements, export controls
Risk Management	Compliance management, post-clearance audit
Digital Customs	ASYCUDA World, Single Window, AI applications
Professional Ethics	Integrity, governance, accountability
Research and Leadership	Policy analysis, management, communication
Customs Law	Customs and Excise legislation, Case law

Source: Author's compilation



Ngoro Professional Customs Governance Framework [NPCGF]

Figure 1

Source: Author's compilation

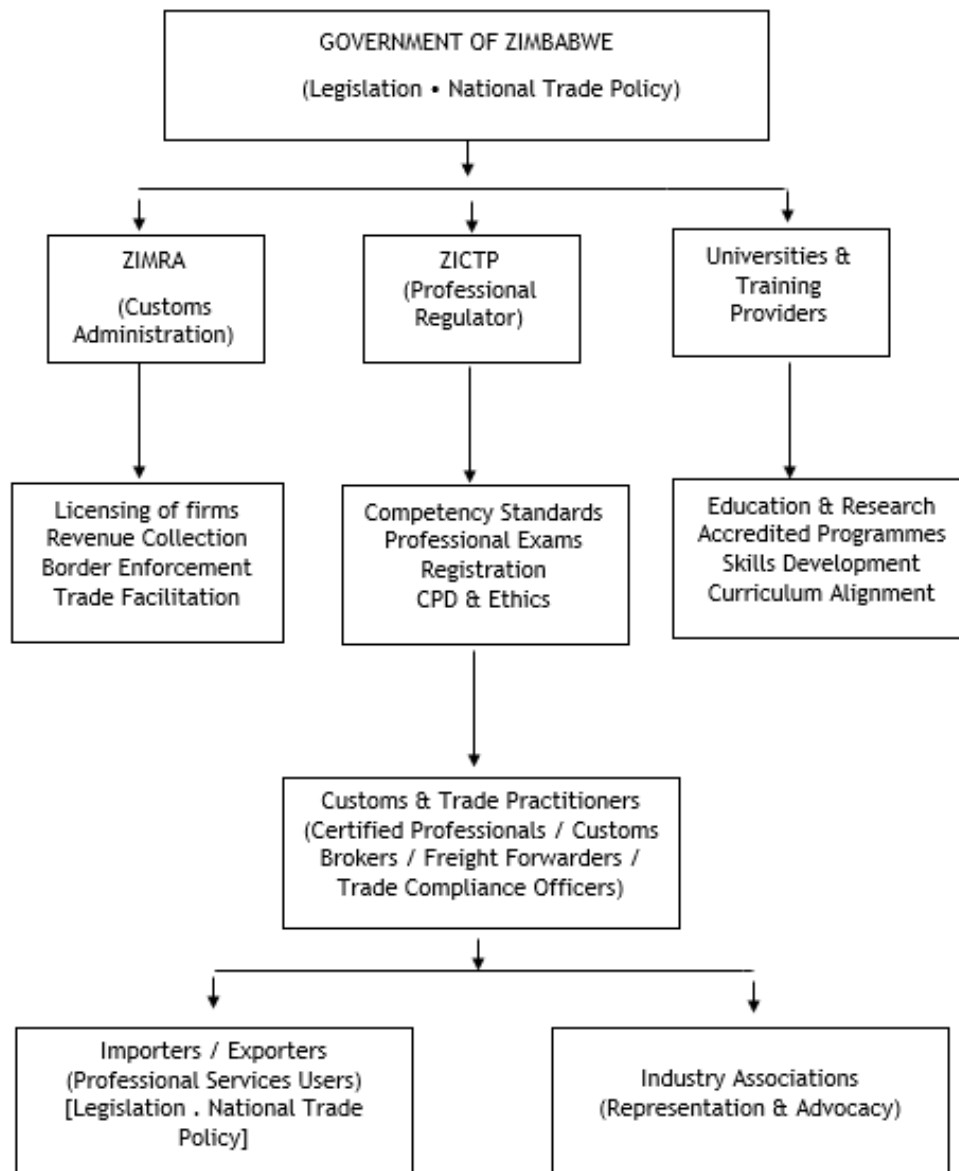


Figure 2: Proposed Governance Relationships for Customs Professionalisation in Zimbabwe

Source : Author's compilation