

## Customs taxes and their role in increasing the revenues of state through the governance of border port imports

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**Abstract:** The article aims to focus on the financial objective of customs tax and the further role in increasing its contribution in funds of the general budget of the state and also highlighting the importance of implementing import governance at border crossings in Iraq. In addition, drawing the attention of the General Tax Authority to the importance of implementing it to contribute to supporting the state's general budget. The deductive methodology is adopted to know the customs taxes and their growing role in the general budget revenues of the state through a group of sources obtained from libraries and the Internet. The analytical methodology is also adopted via analyzing the content of the data related to the research. The data of study is obtained from the border outlets affiliated with the Ministry of Finance for the period from 2017-2021. The value of the research is represented in what was reached in terms of knowing the importance of customs tax governance as an important and necessary tool for implementing the rules and procedures taken by the border crossings administration to ensure the smooth running of work and activating the tools of control, transparency, integrity and enhance credibility with ensuring the rights fairly for everyone. In addition, preserving the tax revenue from loss. One of the most important recommendations is the necessity of the General Authority of Customs to activate its oversight apparatus to control the border crossings and not allow the entry and exit of goods without subjecting them to customs tax and discovering cases of customs evasion to raise the rates of customs revenues to support the general budget of the state.

**Keywords:** Border imports, Customs tax, General budget.

### 1. Introduction

Customs taxes are one of the types of indirect taxes and the most important sources of public revenues due to their achieved objectives within the framework of trade and economic policy procedures, which aims this latter to develop of local production sectors and the enhancement of their competitiveness (Richardson, 2018). Further, diversifying sources of revenue, developing exports and reducing imports. Iraq is one of the countries in the Middle East region that is distinguished by its geographical location and has many border crossings with neighboring countries such as Iran, Syria, Saudi Arabia, Turkey, Jordan and the Arabian Gulf, (İçduygu & Toktas, 2002) which has drawn attention to the governance of imports from these crossings to confront customs smuggling operations through the entry and exit of goods to and from the country illegally and in violation of the laws and instructions related to the country on the one hand, and to protect tax revenues and support the state's general budget with large and guaranteed financial resources that contribute directly to financing public expenditures on the other hand (Hovey, 1999).

### 2. Methodology

Research problem: The weakness of the customs system at border crossings and the weakness of legal restrictions and control procedures on adopting the open-door policy in the flow of goods into Iraq which would lead to negative repercussions on tax revenues and national products. Consequently, this

which requires attention to implementing the governance of border crossing imports to obtain financial resources for the government that enable it to support the general budget of the state. Hence, the research problem emerges in the following fundamental question: Do customs taxes have a role in increasing the state's general budget revenues through the governance of border crossing imports?

**Importance of the research:** The research gains its importance from the importance of customs taxes as one of the tools of financial policy and a source of national income, especially after tightening control over imports, which are the tax base for customs taxes, by applying the governance of border port imports to control tax evasion, which in turn contributes to financing the general budget of the state.

**Research objectives:** The research aims to focus on the financial objective of customs tax and its collection methods accurately to reduce negative cases related to evasion of payment and to highlight on its role in increasing its contribution to financing the general budget of the state as an important source of funding to face any exceptional cases, whether internal or external. The research also aims to highlight on the importance of implementing import governance at border crossings in Iraq and drawing the attention of the General Tax Authority to the importance of its implementation to contribute to supporting the general budget of the state.

**Research hypotheses:** The research is based on a main hypothesis which is: the customs taxes play an effective role in increasing the state's general budget revenues through the governance of border port imports.

### *2.1. Research Limits*

- Spatial limits: The border crossings affiliated with the Ministry of Finance are selected.
- Temporal limits: the period 2017-2021.
- Cognitive limits: Customs taxes, the general budget of the state.

**Research Methodology:** The deductive approach is adopted in order to know the customs taxes and their growing role in the state's general budget revenues, by relying on a group of sources obtained from libraries and the Internet. The analytical method is also adopted by analyzing the content of the data related to the research and describing it objectively, methodologically, quantitatively and in numbers, and extrapolating the economic reality through the research period and following its temporal development, and then deducing the effects resulting from that.

**Research tools:** The process of collecting data and information in the theoretical aspect was based on foreign and Arabic books, research, theses and dissertations available in published and unpublished libraries on the Internet, as well as the Internet. while in the practical aspect, the analysis of the revenues of the General Authority of Customs affiliated with the Ministry of Finance in Iraq for the period from 2017-2021 was adopted.

### *2.2. The Theoretical Aspect*

**Customs taxes:** Customs taxes are considered one of the most important indirect taxes in most developed, foreign and developing countries because they are imposed primarily on the producer and are transferred to the consumer, who then bears them. They are imposed on imports, exports or transit according to their nature (Akymenko & Akymenko, 2022). The importance of customs taxes lies in regulating foreign trade, stimulating national products and limiting the import of some goods (Mohamud & Isak, 2019) Customs taxes are smart taxes because they have the ability to monitor goods entering the market and limit and control poor quality goods. They also do not directly affect investment, but are a tool to encourage national industry. When applied, they cannot be evaded (Bird & Zolt, 2008). Customs taxes are defined as "an amount of money collected by customs employees according to a specific customs tariff, the purpose of which, if imposed on imports, is to serve the interests of the country, raise its competitiveness, and stimulate local production to be an alternative to those imported goods. The purpose of imposing them on exports is to obtain revenues and encourage exports, in addition to other economic and social goals" (Mohi, 2019). Customs taxes are also defined as a type of indirect tax that the state collects on products when they cross borders, whether by sea, air, or land, entering or exiting (Mohamud & Isak, 2019) Consequently, customs taxes can be defined as a

financial duty imposed by countries on imported or exported goods as soon as they cross the country's borders.

The importance of imposing customs taxes: The most important advantages of imposing customs taxes are given as follows (Mohi, 2019), (Isaac & Lilian, 2010), (Gombár, Korauš, Vagaská, & Toth, 2022) (Al-Atabi, 2018), (Czyżowicz, 2021) (Akymenko & Akymenko, 2022):

- Customs taxes contribute to increasing revenues and financing the state's general budget.
- Imposing customs taxes contribute to protecting local industries and national products.
- Protection from the dumping policy pursued by countries at the expense of other countries in order to expand their exports and support their balance of payments.
- Imposing customs taxes contribute to achieving economic stability by reducing reliance on imported goods and encouraging a national production policy in order to achieve self-sufficiency in these goods that enable the country to produce.
- Imposing customs taxes contribute to rationalizing consumption and reducing the import of some luxury goods and harmful goods.
- Imposing customs taxes contributes to redistributing income and reducing disparities in income levels to enhance the principle of social solidarity and raise the level of general welfare among members of society.

Collection of customs taxes: Goods that pass-through borders by land, air, or sea, whether entering or exiting, in any form, are subject to the customs duty stipulated in the Customs Tariff Law, and other fees and taxes stipulated under applicable laws, except for what is exempted under a law or agreement. Some goods may be exempted under agreements or treaties, or the passage of certain goods may be prohibited under the law. (World, 2020) This procedure is represented by applying all laws, regulations and instructions to goods that cross the country's borders, entering and exiting, by estimating the value of the goods passing through the borders and classifying them according to the customs tariff schedule and based on customs (Akymenko & Akymenko, 2022). The border ports authority follows different methods in collecting customs taxes, which differ according to the types of revenues. There are revenues that can be collected immediately, and it may be necessary to wait until the end of the fiscal year and until the income is achieved, as in companies, to reach the result of the activity, whether profit or loss. (Haralambides, 2017) There are some matters and variables that the border ports authority must take into account when choosing the collection method, which achieves both economy in collection expenses and suitability in determining the dates for paying tax revenues without arbitrariness or complexity in its administrative procedures so as to limit as much as possible the sensitivity of the taxpayer towards customs revenues. Public revenues have developed and their sources have diversified with the increase in the functions performed by the state in various fields (Bird & Zolt, 2008)..

Border ports imports governance: Border crossing management has long been characterized as a tax administration due to the importance of the revenue it generates for the public treasury. In addition to collecting customs revenue, the Border Ports Administration collects customs taxes on goods upon export and import, in addition to the various controls it performs in certain sectors. Taxes are collected in accordance with customs laws and regulations, which is the primary function of the Border crossing Administration (Customs) and at the same time one of the main reasons for its existence. To achieve capacity and effectiveness in the performance of this department, it is necessary to pay attention to applying the concept of customs import governance to ensure supervision and control of its operations. The governance of customs taxes (imports at border crossings) is a newly emerging concept that represents the quality of performance within border crossing (Al-Naghi, Hassan, & Maati, 2023). Customs tax governance is defined as: The effective management of the tax system through the fair and systematic application of tax laws and regulations at border crossings (Maidani & Obaid, 2023). It has also been defined as: The system through which quality and excellence in the performance of border ports is achieved, and monitored at the highest level in order to achieve its objectives and meet the necessary standards of responsibility, integrity and transparency to avoid or limit fraud, conflicts of interest and unacceptable behaviors (Cobacho, Caballero, González, & Molina, 2010) From the above, customs tax governance can be defined as a set of rules and procedures practiced by the management of

border crossings to ensure the proper functioning of their work and activate the tools of control, transparency, integrity, and credibility with the aim of ensuring the rights of all fairly and preserving the tax revenue from being lost.

**Importance and objectives of customs tax governance:** The term customs tax governance refers to the framework used by the Border Ports Administration to organize tax work, ensure compliance with tax legislation and maintain the correct tax system to ensure the achievement of tax justice and provide the necessary resources to support the state budget, and customs tax governance has many important and important objectives, including the following (Sheikh Ali, 2016), (Azcárraga & San Juan, 2022), (Omido & Kasibo, 2021), (Maidani & Obaid, 2023):

- Ensuring balance and justice in collecting taxes, applying tax laws, and achieving tax goals effectively.
- Increase transparency and trust by providing the necessary information to taxpayers entering and exiting the country's borders.
- Combat and minimize evasion by establishing effective rules, standards and procedures to verify compliance with tax laws.
- Providing the necessary financial resources to support the general budget of the state to finance public services and develop the economy by tightening control over border crossings.
- Prevent trading in the authority of border crossings, take into account the interests of different parties, and establish rules and procedures related to the workflow within the crossings, which ensures the achievement of governance objectives.

**The general budget:** The idea of preparing a budget for state expenditures and revenues for a future period has been linked to the emergence of the state itself since ancient times (Penner, 2002). The general budget is no longer just annual estimates that include estimates of the revenues that the state expects to collect on the one hand and estimates of the expected expenditures to be spent for the next fiscal year on the other hand. Rather, the general budget reflects the government's orientations in achieving its economic, (Shim, Siegel, & Shim, 2011) social and political goals in the form of financial statements that include the expected revenues to be collected from various revenue sources and the expected expenditures that the state intends to spend during the next year. To achieve these goals, the general budget is prepared and approved and tables are drawn up that include an estimate of the state's revenues and expenditures for one fiscal year specified in the budget law. (Mohamud & Isak, 2019), as defined by the Finance and Public Debt Management Law No. (95) of 2004 and its amendments as a financial program based on annual estimates of the government's revenues, expenditures, transfers and in-kind transactions. In light of the above, the budget is an official document that contains the financial conditions, activities, programs, sources, goals and expectations for a future period of time. It is part of the state's short-term financial planning, as the general budget indicates the general financial and economic priorities and policies during a specific period of time. The budget translates the general goals, plans and priorities into financial figures and activities related to spending, taxes and other public revenues.

**Objectives of the general budget:** The general state budget aims to achieve a set of objectives at the state level, including (Young, 2003), (Cobacho, Caballero, González, & Molina, 2010):

- 1- **Planning objectives:** The state's general budget aims to achieve a set of objectives in the planning and decision-making processes by identifying the needs of non-profit government units during the coming period (i.e. determining the planned public expenditures), identifying revenues and other sources of funding expected during the coming year, linking and coordinating between the budget as an annual program and the state's economic and social development plans, and setting a timetable for the implementation of the budget.
- 2- **Control Objectives:** The budget aims to achieve more control over the implementation processes by measuring the actual performance of government programs and activities. This is achieved by measuring the revenues and public expenditures actually realized and apparent in the balance of the audit, controlling and maintaining the assets owned by government units, controlling the extent of the commitment of government units in rationalizing government spending and

verifying compliance with all laws, instructions and government financial and administrative rules.

- 3- Behavioral objectives: The budget aims to influence the behavior and attitudes of workers in the government units of the state by encouraging the spread of the spirit of initiative and innovation, achieving compatibility between the individual and the goals of the unit, i.e. between private interest and public interest, increasing mutual trust between superiors and subordinates and providing a fair basis for reward and punishment.
- 4- Economic objectives: The goal of the budget is no longer the same as before, which is to seek to achieve financial balance between expenditures and revenues, but to achieve economic stability, even if it requires deviating from the principle of a balanced budget.
- 5- Social objectives: The general budget plays an important role in meeting the necessary needs to overcome food and housing issues and improve the performance of public services. The general budget also plays an important role in improving income distribution and alleviating extreme cases of poverty by increasing and directing public expenditures towards specific areas such as housing, education, health and social welfare network, as well as controlling revenue sources and doubling the taxes imposed on high-income earners.
- 6- Political Objectives: The general budget reflects the program that the executive authority (the government) intends to implement during the coming year, which must be presented to the legislative authority for approval before starting its implementation. On the other hand, the government's political orientation is reflected in the general budget by increasing the allocations approved for government security units to enhance the security aspect of the country. For example, in the case of the government's intention to hold elections in the coming year, the matter requires an increase in allocations in areas related to elections.

### 2.3. The Practical Aspect

The General Customs Authority in Iraq, which is administratively linked to the Ministry of Finance, along with its other formations, is responsible for collecting customs taxes based on the rates of fees fixed in the Customs Tariff Law No. 22 of 2010, which consists of (11) articles, and supplying the state treasury with them, which are taxes imposed on goods imported from abroad and taxes levied on national products such as alcoholic beverages and others, Iraq has (25) official border crossings (land, sea and air), the Border Ports Authority oversees (19) crossings (13) of which are land crossings and (6) of which are sea and air crossings, the Kurdistan Regional Government oversees (6) official border crossings (4) of which are land crossings and (2) air crossings, in addition to that the region has (4) other unofficial land border crossings with Iran. The percentages of realized customs revenues are as follows.

Percentage of customs revenues actually realized from (income and wealth taxes, commodity taxes, excise taxes, excise duties, financial fees and stamps, transfer revenues and other revenues) and the percentage of relative importance of the revenues actually realized for the research years (2017-2021).

**Table 1.**

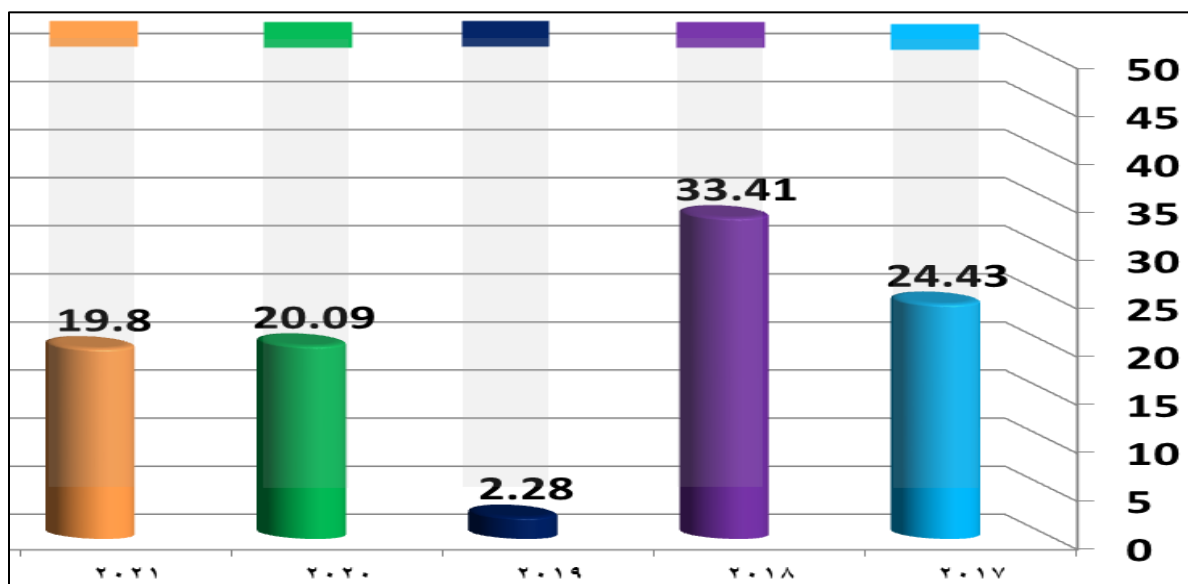
The percentage of actually achieved customs revenues and the percentage of relative importance of actually achieved revenues

Year	Customs revenue actually achieved	Relative importance%
2017 Revenue	1,237,357,419,420	24.43
2018 Revenue	1,691,737,409,173	33.41
2019 Revenue	115,389,429,448	2.28
2020 Revenue	1,017,317,725,427	20.09
2021 Revenue	1,002,519,992,517	19.80
Total revenue	5,064,321,975,985	24.43

**Source:** Table prepared by the researcher based on the financial revenue statements of the General Customs Authority.

Table prepared by the researcher based on the financial revenue statements of the General Customs Authority.

From Table (1) above, it is clear that the total customs revenue realized over the five years of the study (5,064,321,975), 985), and the highest percentage of realized revenues according to the relative importance were the years 2017 and 2018 respectively. In 2017, the percentage reached (24.43%) and 2018 reached (33.41%) due to the opening of the Al-Safra Customs Office of the Central Region Customs Directorate, which collects duties and taxes on goods coming from the Kurdistan Region, while the lowest percentage of realized revenues was in 2019 (2.28%). It is clear from this that the low revenue obtained by the General Customs Authority is due to a number of reasons, the most important of which are the lack of control over border crossings with neighboring countries and the widespread corruption in them, as well as customs tax evasion, the growth of corruption in tax accounting and lack of tax awareness, as well as the outbreak of the Corona pandemic, which contributed to the decrease in trade movement and reduced the main activity of the customs.



**Figure 1.**  
Shows customs tax revenue.

The growth rate in customs revenues actually realized from income and wealth taxes, commodity taxes, excise taxes, excise duties, fiscal duties and stamps, transfer and other revenues, and their relative importance in the total indirect taxes and total tax revenues for the research years (2017-2021).

**Table 2.**  
Percentage growth in customs revenue (In Billions).

Year	Customs Revenues (1)	Indirect Taxes (2)	Total Tax Revenues (3)	1/2%	1/3%	Customs tax growth rate
2017	1237357	432617	2300151	286.02	53.79	197.2
2018	1691737	842897	10572156	200.71	16.00	36.7
2019	115389	185836	12350273	62.09	0.93	(93.2)
2020	1017318	1253177	10950014	81.18	9.29	781.6
2021	1002520	-471225	8350677	(212.75)	12.01	(1.5)

**Source:** Table prepared by the researcher based on the financial revenue statements of the General Customs Authority.

Table 2 above shows that there is an increase in the annual growth rate of customs revenues amounting to 197.2 in 2017. This high growth rate does not mean a real increase in customs revenues,

but due to the opening of the Al-Safra Customs Office of the Central Region Customs Directorate, which collects duties and taxes on goods coming from the Kurdistan Region, as well as an increase in the percentage of completion of customs taxes for 2020 amounting to 781.6. However, the growth rates during 2017 are lower than the growth rates in 2020, and the disparity in the growth rates during the two years is due to the fact that foreign trade is related to customs revenues, especially imports, which means that a change in the volume of imports is reflected in customs revenues, of which taxes on imports constitute a large percentage.

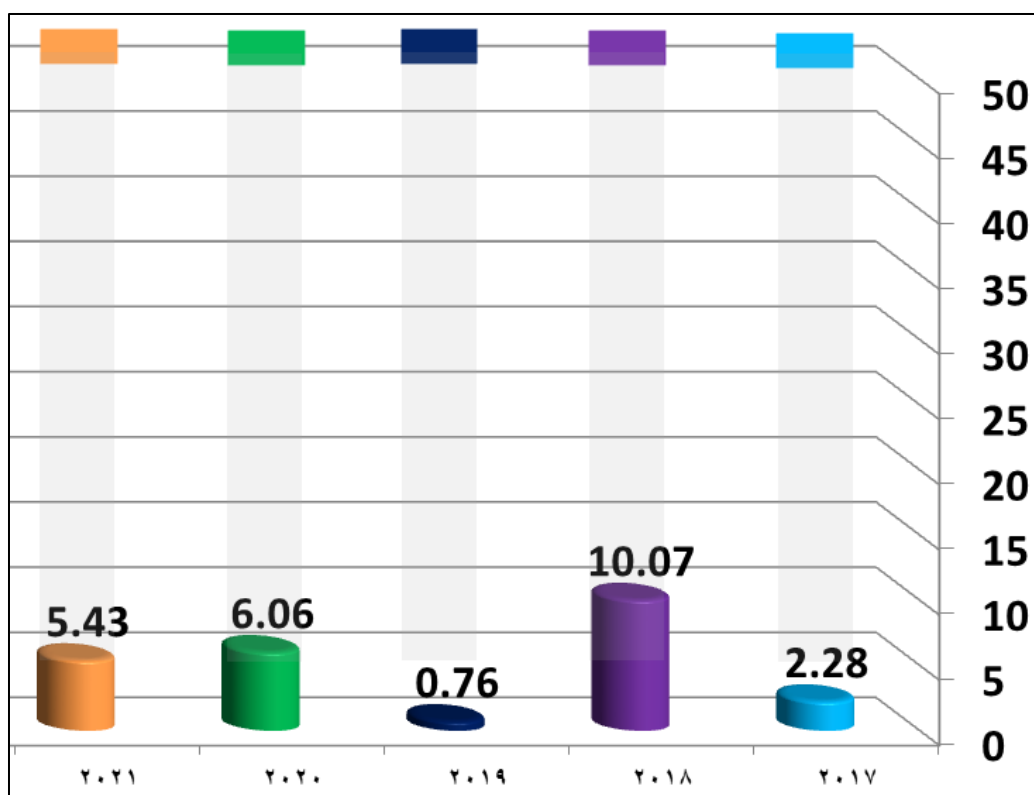
The ratio of customs tax revenues to general revenues

**Table 3.**  
Ratio of customs tax revenues to general revenues (In Billions).

<b>Year</b>	<b>Customs revenues (1)</b>	<b>Total general state revenues (2)</b>	<b>Ratio of customs revenues to general state revenues (1/2)</b>
2017	1237357	54327966	2.28
2018	1691737	16794678	10.07
2019	115389	15120715.5	0.76
2020	1017318	16792866	6.06
2021	1002520	18451979	5.43

**Source:** Table prepared by the researcher based on the financial revenue statements of the General Customs Authority.

From Table 3 above, it is clear that the highest revenue achieved by the Authority from tax revenues was during 2018, amounting to (1691737) billion dinars, with a growth rate on a moving basis (10.07) of the total public revenues. The reason is due to the opening of the Al-Safra Customs Office of the Central Region Customs Directorate, which collects duties and taxes on goods coming from the Kurdistan Region. We also note that the ratio of customs revenues to the general revenues of the state decreases in 2019 due to the outbreak of the Corona pandemic, which contributed to the decrease in trade movement and reduced the main activity of customs, and then the percentage of revenues increases, reaching 6.06 and 5.43, respectively, in 2020 and 2021. The fluctuation and decrease in the ratio of customs revenues to the general revenues of the state is primarily due to the dominance of oil revenues over the rest of the other revenues, as well as the fact that foreign trade is linked to customs taxes, especially imports. It can conclude that the change in the volume of imports is reflected in customs tax revenues, of which taxes on imports constitute a large percentage.



**Figure 3.**  
Ratio of customs tax revenues to general revenues.

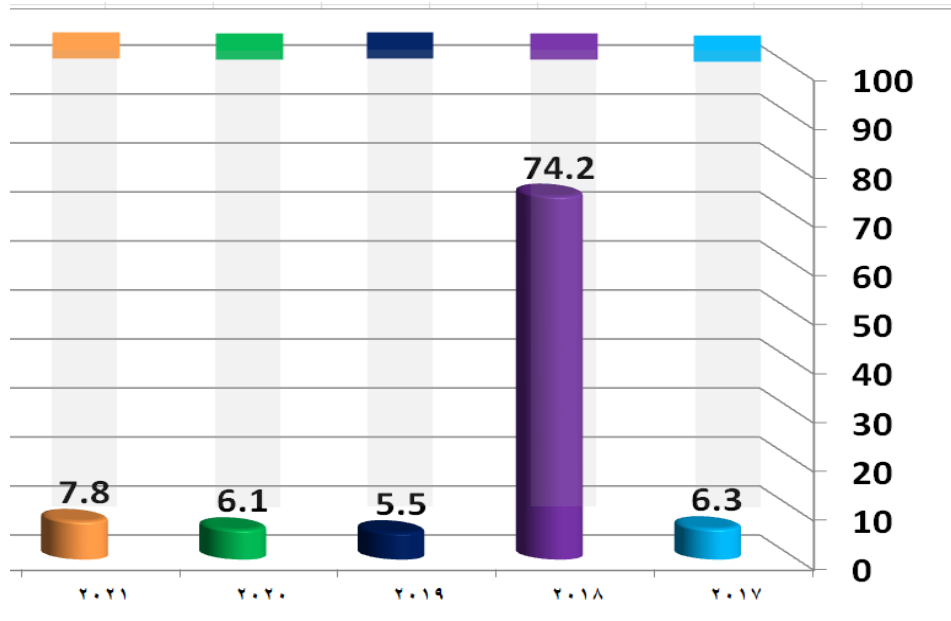
#### 1- Annual import ratio for the research years

**Table 4.**  
Annual import ratio (In Billions).

Year	Annual import	Annual import ratio%
2017	46346415	6.3
2018	544258440	74.2
2019	40707520	5.5
2020	45060540	6.1
2021	57374164	7.8
Total	733747079	100%

It is clear from Table 4 above that the percentage of annual imports is almost negligible and low, and this in turn affects the total actual tax revenues due to the high tax rate and the implementation of treaties between neighboring countries in order to encourage the national product, in addition to the social factor plays a big role in limiting the entry of some goods such as smoke and alcohol, the highest percentage of imported goods in 2018 by 74%. The reason is due to the opening of the Al-Safra Customs Office of the Central Region Customs Directorate, which collects duties and taxes on goods coming from the Kurdistan Region, which led to an increase in the customs revenue despite the smuggling of a large percentage of goods and not being covered by tax, while the lowest percentage in 2019 was 5.5% due to tax evasion and the spread of the Corona pandemic, which contributed to the decrease in trade movement and reduced the main activity of the customs.





**Figure 4.**  
Annual import ratio.

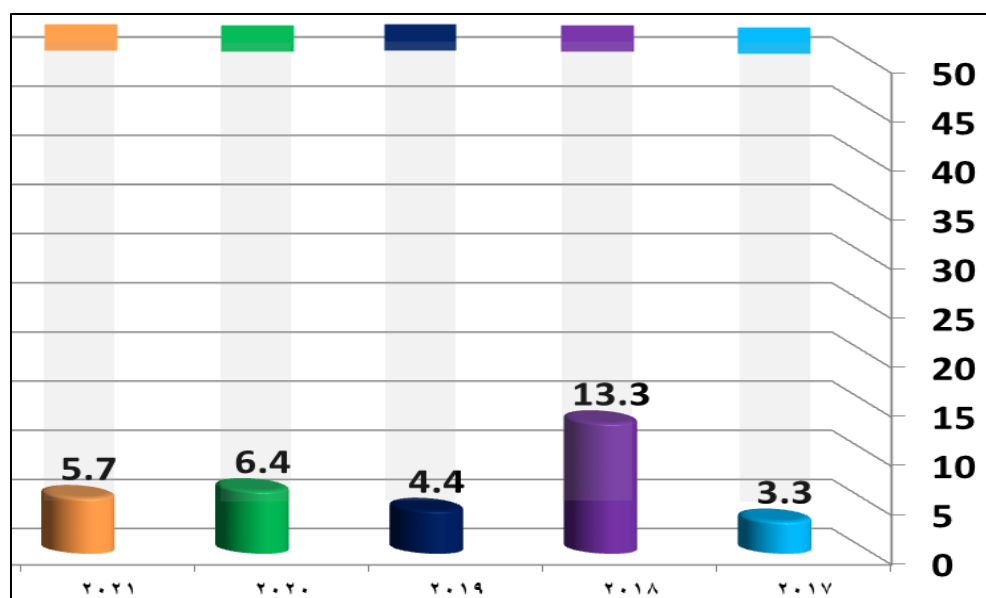
Ratio of customs revenues and fines collected to the general revenues of the state.

**Table 5.**

Ratio of customs revenues and fines collected to general state revenues (In Billions).

Year	Customs tax revenues	Fines actually collected	General State Revenues	Ratio of customs revenues + fines collected to general state revenues
2017	1237357	529745	54327966	3.3
2018	1691737	539813	16794678	13.3
2019	115389	542920	15120715.5	4.4
2020	1017318	55801	16792866	6.4
2021	1002520	56712	18451979	5.7

Table 5 above shows that the percentage of low customs revenues actually realized and the addition of fines collected from them, which constitute a very small percentage by evaders and the reason for this is that these fines imposed on evaders are determined by specialized committees in the customs court according to the type of crimes and most often these fines were not paid and this indicates the low total customs tax revenues compared to the general revenues of the state, which contribute to paying public expenditures, the highest percentage of revenues and fines actually collected in 2018 was (13.3%), while the lowest percentage in 2017 amounted to (3.3%). (3%), while the lowest percentage in 2017 amounted to (3.3%).



**Figure 5.**  
Distribution of the ratio of customs revenues and fines collected to the general revenues of the state.

Through the practical part of the study for the period 2017-2021, it was found that there is a relationship between the governance of border crossing imports and increasing the revenues of the state's general budget, and this indicates that there is a high priority for Iraqi border crossings to pay attention to governance, and that increasing the interest of Iraqi border crossings in applying import governance will enhance the growing role of customs taxes in increasing the revenues of the state's general budget and controlling the phenomenon of tax evasion, which supports the main research hypothesis that customs taxes have an effective role in increasing the revenues of the general budget through the governance of border crossing imports.

### 3. Conclusion

Customs tax governance is an important and necessary tool for applying the rules and procedures practiced by the Border Ports Administration to ensure the proper functioning of its work, activate the tools of control, transparency, integrity and enhance credibility with the aim of ensuring the rights of all fairly and preserving the tax revenue from loss. Applying the governance of border crossing imports contributes to providing financial resources to support the state's general budget and reduce the phenomenon of customs evasion. The General Customs Authority must activate its supervisory apparatus to control border crossings and not allow goods to enter and exit without being subject to customs tax and detect cases of customs evasion to raise customs revenue rates to support the state's general budget. In addition to establishing instructions at border crossings that prohibit interference in the work of employees of the General Tax Authority by employees of other departments, but must cooperate with them in order to collect customs and other taxes, restore the system of import and export licenses, and open documentary credit for foreign transfer purposes.

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