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THE ROLE OF OPTIMAL TAX THEORY IN ENHANCING CUSTOMS REVENUE AND BORDER SECURITY IN NIGERIA

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Abstract

This study investigates the role of Optimal Tax Theory (OTT) in enhancing customs revenue and border security in Nigeria. Despite significant revenue growth, challenges such as persistent smuggling, corruption, and poor infrastructure hinder optimal customs performance. OTT provides a framework for designing tax systems that maximize revenue through balanced, differentiated tariffs based on goods' demand elasticity, promoting equity and efficiency. The population includes Nigeria Customs Service officials, business stakeholders, and policymakers. Using qualitative documentary analysis, the study examined customs records, policy documents, and annual reports from 2022 to 2025 to assess tariff structures and enforcement. Findings show that NCS surpassed revenue targets with reforms aligned to OTT, including digital modernization and inter-agency cooperation. However, issues like porous borders and institutional weaknesses persist. The study concludes that OTT offers valuable guidance but requires complementary institutional reforms and technological investments. Recommendations focus on strengthening anti-corruption, adopting advanced surveillance technologies, enhancing cooperation, simplifying tariffs, and investing in capacity building to improve customs efficiency, border security, and revenue mobilization crucial for Nigeria's economic development and national security.

Keywords: Optimal Tax Theory, Customs Revenue, Border Security, Nigeria Customs Service, Tax Reform and Compliance

1. Introduction

Customs revenue collection and border security are vital components of economic development and national security. Customs agencies face the dual mandate of facilitating legitimate trade while preventing illicit activities such as smuggling and trafficking that threaten revenue and security (Emran & Stiglitz, 2005). Optimal Tax Theory (OTT), formulated by economists like Ramsey (1927) and Mirrlees (1971), offers a foundational framework for designing tax structures that maximize government revenue with minimal economic distortion. OTT emphasizes balancing efficiency and equity by differentiating tax rates based on the elasticity of goods and seeking transparent, simplified tariffs to reduce evasion and

compliance costs (Keen & Ligthart, 2002). Globally, countries that have incorporated OTT principles into customs systems report increases in revenue mobilization and reductions in trade inefficiencies.

West Africa faces complex customs challenges exacerbated by porous borders, informal trade, and weak enforcement capacity. Economic inequalities across borders drive smuggling, while regional security threats complicate enforcement (ECOWAS Commission, 2020). In response, the Economic Community of West African States (ECOWAS) introduced the Common External Tariff (CET) to harmonize tariffs and facilitate free trade. However, inconsistent enforcement, coupled with socio-economic

pressures, has limited CET's impact, creating a persistent revenue gap. OTT is invaluable in this context, helping design targeted tariff regimes to incentivize compliance while sustaining revenue flows necessary for regional development (Emran & Stiglitz, 2005).

Nigeria, the region's largest economy, plays a critical role in managing borders and customs revenue. The Nigeria Customs Service (NCS) oversees import and export regulation, revenue collection through tariffs and duties, and border security. Recent years have seen reforms in NCS policy and technology adoption to modernize operations (Uche, 2021). Nevertheless, corruption, infrastructure deficits, and political interference continue to challenge the NCS's effectiveness (Olomu, Alao, & Adewumi, 2019). Informal economies driven by poverty and community complicity in smuggling further limit revenue and weaken border control (Mohammed, 2017).

Recent statistics confirm a significant uptrend in Nigeria Customs revenue collection under focused reform efforts. The NCS achieved ₦6.11 trillion in revenue in 2024, surpassing its ₦5.08 trillion target by 20.2%—a 90.4% increase from the ₦3.21 trillion collected in 2023, marking the highest year-on-year growth recorded in recent decades (Adeniyi, 2025). In the first quarter of 2025, the NCS collected ₦1.75 trillion, exceeding its quarterly target by ₦106.5 billion, reflecting a near 30% year-on-year increase compared to Q1 2024 (Channels TV, 2025; Nairametrics, 2025). The Senate further raised the 2025 revenue target from ₦6.58 trillion to ₦10 trillion, reflecting confidence in the NCS's ability to sustain growth (Punch, 2025). These achievements stem from integrated reforms aligned with OTT's recommendations: moderate, differentiated tariffs based on demand elasticity to reduce smuggling incentives; digital modernization including the E-Customs Project to digitize cargo processing and payment systems; strengthened enforcement through inter-agency collaboration; and enhanced transparency and accountability (Adeniyi, 2025; Punch, 2025). The E-Customs Project, with a \$3.2 billion investment, aims to transition Nigeria from

a manual to a fully automated customs system, projecting a \$250 billion increase in cumulative revenue over 20 years (Nairametrics, 2025).

At critical Nigerian border posts such as Seme, Idiroko, Jibiya, Maiduguri, Ile-Ife, Mfun, Kamba, and Chikanda, the realities of porous borders and enforcement challenges remain intense. Seme and Idiroko borders adjoining Benin Republic face high volumes of informal trade and smuggling (Olomu et al., 2019). Jibiya and Chikanda experience trafficking and security threats (Gana, Adamu, & Zakariya, 2023). The insurgency affects Maiduguri and Mfun in the northeast, complicating border management (Mohammed, 2017). Infrastructure limitations further hinder inland posts like Ile-Ife and Kamba. OTT provides a valuable strategic framework for enhancing Nigeria's customs revenue and border security through tariff optimization and enforcement reforms. Its practical application requires multi-dimensional integration of economic theory, technological innovation, and governance reforms to respond to Nigeria's unique border context. Strengthening the Nigeria Customs Service in line with OTT principles is critical to boosting non-oil revenue, securing borders, and supporting sustainable national development.

As researcher deeply interested in Nigeria's economic growth and security, it is clear that robust customs revenue collection and effective border security are crucial for the nation's stability. Despite recent successes where the Nigeria Customs Service recorded substantial revenue growth, many challenges persist that impede optimal performance. Smuggling continues unabated at critical border points such as Seme, Idiroko, and Jibiya, driven by poverty and weak control measures. This illicit trade significantly undermines revenue collection efforts and compromises border security. Additionally, corruption within customs operations and inadequate infrastructure present formidable barriers to efficient enforcement and consistent revenue generation.

The theoretical framework of Optimal Tax Theory suggests a balanced approach to tariff setting wherein tax rates are moderate and strategically differentiated based on economic behavior, thus encouraging compliance and minimizing distortions. However, Nigeria's ability to apply such principles effectively is limited by institutional weaknesses, political interference, and socio-economic conditions. This gap between the promising theoretical framework and practical realities has significant consequences for Nigeria's ability to harness customs duties as a sustainable revenue source and maintain secure borders. Addressing these problems is imperative to enhance national economic resilience and security coherence.

Research Question

- i. How efficient is the Nigeria Customs Service in managing border security?
- ii. How effective is the Nigeria Customs Service in managing border security for revenue generation?

2. Literature Review

2.1 Conceptual Review

Trade facilitation and border security

Trade facilitation and border security are interrelated concepts that play a critical role in promoting efficient and safe cross-border trade. Trade facilitation refers to the simplification, standardization, and harmonization of international trade procedures to reduce the cost, time, and complexity associated with the movement of goods across borders. It involves streamlining customs processes, improving information flows, reducing delays, and minimizing bureaucratic obstacles to international commerce. The ultimate goal is to enhance trade competitiveness and economic growth by making trade more efficient and predictable (World Trade Organization [WTO], 2015; Organisation for Economic Co-operation and Development [OECD], 2023).

Border security, on the other hand, encompasses the measures taken by a country to regulate and protect its borders against illegal activities such as smuggling, trafficking, terrorism, and transnational crime. While trade facilitation seeks to remove unnecessary barriers to legitimate trade, border security ensures that such

facilitation does not compromise the safety and sovereignty of the nation. Effective border security involves risk management, surveillance, use of technology (e.g., non-intrusive scanners, artificial intelligence), and inter-agency cooperation to detect and prevent illicit goods and activities from crossing borders (Sanusi Saulawa, Emele, & Udeorah, 2023; Organisation for Security and Co-operation in Europe [OSCE], 2011).

The challenge in border management lies in balancing these two objectives—promoting seamless trade flows while maintaining robust security controls. Evidence suggests that improved trade facilitation can boost trade volumes and reduce illicit flows, provided that security measures are strengthened concurrently (Lima & Venables, 2001; Sanusi Saulawa et al., 2023). For instance, the implementation of the WTO Trade Facilitation Agreement (TFA) includes provisions for swift customs clearance and cooperation among border agencies, which simultaneously accelerate trade and enhance compliance (WTO, 2015).

In Nigeria, where border security threats include smuggling, trafficking, and porous boundaries with neighboring countries, integrating trade facilitation reforms with modern security measures is essential. Efficient customs processes and risk-based inspections can reduce clearance times and increase revenue, while advanced border security technologies help deter criminal activities (Olomu, Alao, & Adewumi, 2019; Sanusi Saulawa et al., 2023). Achieving this balance fosters economic growth, safeguards national security, and supports regional integration efforts such as the African Continental Free Trade Area (AfCFTA).

Trade facilitation and border security are mutually reinforcing concepts that require strategic coordination. Effective customs revenue generation and border management depend on optimizing trade processes alongside strengthening security enforcement, ensuring that trade liberalization efforts do not compromise national safety.

2.2 Empirical Review

Nwankwo and Adebayo (2025) investigated the relationship between border security and customs

revenue, focusing on a sample of 100 customs officers. The researchers employed a mixed-method approach, using quantitative surveys and qualitative interviews to collect data on the officers' experiences and opinions regarding border security measures. Data analysis involved ANOVA and content analysis techniques, allowing for a comprehensive evaluation of the interactions between tax policies, border security, and revenue collection. Grounded in Optimal Tax Theory, the study's findings revealed that enhancing border security through optimal taxation frameworks led to significant improvements in customs revenue collection. Participants noted that effective security measures reduced smuggling activities, leading to increased compliance with tax regulations. Moreover, the research highlighted the importance of resource allocation in securing borders, suggesting that optimal tax strategies could provide the necessary funding for improved security infrastructure. The study concluded that a robust connection exists between efficient border security and customs revenue, emphasizing the need for policymakers to integrate optimal tax principles into border management strategies for improved national security and fiscal health.

Eze and Chukwu (2023) conducted a pivotal study involving 250 participants from the customs service and the business community to explore the influence of optimal tax theory on customs efficiency and revenue. The researchers utilized questionnaires to collect data, which allowed for a broad assessment of perspectives from both customs officials and business stakeholders. The data was analyzed using descriptive statistics and correlation analysis, enabling the researchers to identify patterns and relationships between tax practices and revenue outcomes. Anchored in Optimal Tax Theory, the study emphasized the need for tax policies that minimize economic distortions while maximizing compliance and efficiency. The findings revealed that optimal tax structures not only led to better resource allocation but also improved compliance rates among importers. Participants indicated that transparent tax guidelines and efficient customs operations fostered a more cooperative environment, reducing instances of tax evasion. The research concluded that implementing optimal tax strategies is crucial for enhancing customs

revenue, advocating for continuous policy reform aimed at aligning tax structures with optimal tax principles for improved fiscal outcomes in Nigeria.

Yusuf et al. (2024) targeted 120 customs officials and importers to investigate the role of optimal tax theory in customs revenue and border security. The researchers employed interviews and document analysis as their primary data collection methods, enabling a detailed understanding of the current practices and challenges faced by customs authorities. Data analysis was conducted through content analysis and descriptive statistics, providing insights into the effectiveness of existing tax strategies. Grounded in Optimal Tax Theory, the study found that clear tax guidelines and optimal tax rates significantly improved customs revenue while simultaneously reducing smuggling activities. Participants expressed that well-defined tax policies not only facilitated compliance but also enhanced the overall security of the borders. The research highlighted the practical relevance of optimal tax structures in addressing issues of revenue loss and security breaches, suggesting that a focus on optimal tax strategies could mitigate risks associated with border management. The findings emphasized the necessity for policy reforms to align tax structures with optimal tax principles, thereby enhancing both customs revenue and border security for a more robust Nigerian economy.

A comparative study conducted by Okafor and Ibe (2025) utilized a sample of 180 participants, including customs agents and trade experts, to examine the role of optimal tax theory in enhancing customs revenue and border security. Data collection involved online surveys, which allowed for a wide reach and diverse responses from various stakeholders in the customs and trade sectors. The analysis was performed using regression analysis and thematic coding, facilitating a comprehensive understanding of the interactions between tax policies and revenue outcomes. Grounded in Optimal Tax Theory, the study highlighted that optimal tax designs not only enhance revenue but also strengthen border security measures through better funding and resource allocation. Participants noted that effective tax strategies contributed to improved compliance, reduced corruption, and enhanced

operational efficiency within customs agencies. The research underscored the need for policymakers to adopt optimal tax principles as a framework for reforming customs practices, suggesting that such measures are essential for achieving sustainable revenue growth and securing Nigeria's borders effectively.

Adeyemi and Balogun (2023), the effectiveness of the Nigeria Customs Service (NCS) in managing border security for revenue generation was examined. The researchers utilized a sample of 250 customs officials and stakeholders involved in import/export activities. Data was collected through structured interviews and surveys, allowing for a comprehensive understanding of operational challenges and successes. The analysis involved both descriptive and inferential statistics using SPSS software. Findings revealed that while the NCS has made significant strides in enhancing border security, challenges such as inadequate training, corruption, and insufficient technological support hindered optimal revenue generation. Participants noted that improved training programs and the adoption of modern surveillance technologies could enhance the efficiency of customs operations. The study concluded that for the NCS to be more effective in managing border security, a multi-faceted approach that includes stakeholder collaboration and investment in technology is essential.

Ogunyemi et al. (2024) conducted research in Port Harcourt, focusing on the role of the NCS in border security management and its impact on revenue generation. The study involved a sample of 180 customs officers and business owners. Data was collected through questionnaires and focus group discussions, providing both quantitative and qualitative insights. The analysis utilized thematic analysis and regression models to explore relationships between effective border security measures and revenue outcomes. The findings indicated that the NCS's effectiveness in managing border security significantly correlates with increased revenue generation. Participants highlighted that initiatives such as improved risk assessment and collaboration with local law enforcement enhanced customs operations. However, they also pointed out

persistent issues of smuggling and evasion that required ongoing attention. The study concluded that enhancing the NCS's capabilities through training and inter-agency cooperation could further improve its effectiveness in managing border security for revenue generation.

A study conducted by Ibidun and Okeke (2025), the effectiveness of the NCS in securing borders while generating revenue was scrutinized. The sample included 150 customs officials and trade experts, and data was gathered using interviews and surveys. The analysis involved descriptive statistics and correlation analysis to determine the relationship between border security measures and revenue performance. Grounded in the principles of public administration theory, the study found that the NCS has made notable improvements in border security management, leading to increased revenue collection. Participants noted that initiatives such as the deployment of technology and enhanced training programs significantly improved operational efficiency. However, challenges such as bureaucratic delays and corruption were identified as obstacles to optimal performance. The research concluded that addressing these challenges through targeted reforms and stakeholder engagement is crucial for enhancing the NCS's effectiveness in managing border security while maximizing revenue generation.

2.3 Theoretical framework

Optimal Tax Theory (OTT)

This theory provides an important economic framework for designing tax systems that maximize government revenue while minimizing economic inefficiencies and distortions. The foundational premise of OTT is to balance equity and efficiency — ensuring taxpayers pay according to their ability while reducing behavioral responses such as tax evasion, reduced labor supply, or trade suppression (Ramsey, 1927; Mirrlees, 1971). By applying OTT to customs revenue, tariff structures can be designed based on the price elasticity of imported goods, with higher taxes on inelastic goods that incur less behavioral change. This approach enables revenue optimization without discouraging legitimate trade or encouraging smuggling and under-declaration (Keen & Ligthart, 2002).

In Nigeria, customs duties represent a significant share of non-oil revenue crucial for funding national development and border security. Applying OTT principles can improve tariff policies to enhance compliance and promote trade facilitation (Adeyeye et al., 2022). Transparency and simplification of tariff schedules reduce administrative costs and curtail opportunities for corruption, which have historically hampered efficiency in the Nigeria Customs Service (Uche, 2021; Olomu, Alao, & Adewumi, 2019). Technological reforms like automation and risk-based inspections further align with OTT's efficiency goals by streamlining compliance and enforcement.

However, OTT also has limitations when applied in practice. The theory assumes accurate information about taxpayers' behavior and demand elasticity, which are difficult to ascertain in developing economies due to data scarcity and informal economies (Bird & Zolt, 2003). OTT does not fully account for political, social, and institutional constraints that affect tax policy implementation, such as corruption, weak governance, and political interference common in Nigeria (Olowofeso et al., 2020). Moreover, the focus on efficiency sometimes overlooks broader developmental goals like poverty reduction and equity beyond tax compliance. Thus, while OTT offers valuable guidance on tariff design, it must be complemented with strong institutional reforms and socio-economic policies to achieve sustainable customs revenue and effective border security in Nigeria.

Moreover, OTT encourages tax policy that aligns with voluntary compliance incentives and efficient enforcement mechanisms. In Nigeria's case, this means that customs tariffs must be conceived alongside institutional strengthening, technological modernization, and anti-corruption measures to enhance compliance and minimize evasion (Uche, 2021). The integration of OTT into Nigeria Customs Service operations could therefore help optimize revenue without compromising trade facilitation or border security.

Optimal Tax Theory offers a rigorous and practical blueprint for enhancing customs revenue and border

security by advocating tax systems that are equitable, efficient, and conducive to compliance. Its implementation requires careful consideration of economic behavior, administrative capacity, and enforcement effectiveness, making it a vital framework for policymakers aiming to improve Nigeria's customs performance and national security outcomes.

Public Goods Theory

Public Goods Theory is a foundational economic concept that explains the nature and importance of goods and services that are provided collectively and consumed by all members of society. Public goods are characterized primarily by two features: non-excludability and non-rivalrous consumption. Non-excludability means that no individual can be prevented from accessing or benefiting from the good, regardless of whether they contribute to its provision. Non-rivalrous consumption indicates that one person's use of the good does not diminish its availability to others. Examples of public goods include national defense, public education, clean air, and policing services (Samuelson, 1954; Khan Academy, 2025).

Paul Samuelson, regarded as a pioneer of this theory, introduced the concept of collective consumption goods, emphasizing the critical role these goods play in societal welfare. The theory highlights a fundamental challenge known as the "free rider" problem, where individuals can benefit from public goods without paying for them, which can lead to under-provision or depletion of these goods if left solely to market forces (Samuelson, 1954; Cowen, 2021). This challenge necessitates government intervention, often funded through taxation, to efficiently provide and maintain public goods.

In the context of customs revenue and border security in Nigeria, Public Goods Theory provides the rationale for why customs duties and tariffs are essential. Customs revenue finances vital public goods such as national security, infrastructure, and law enforcement at the borders. Since these benefits extend to all citizens and cannot be withheld from non-payers, taxes on imports serve as necessary instruments to fund these

collectively consumed services (Umo, 2012; Inimino, Otubu, & Akpan, 2020).

Effective border security, funded through customs revenue, exemplifies the provision of a public good that safeguards territorial integrity and economic interests. Without adequate funding and enforcement, the protection these goods provide diminishes, affecting not only trade but also national stability. Therefore, understanding Public Goods Theory is crucial to appreciating the importance of efficient customs revenue systems as both economic and social imperatives in Nigeria.

3. Methodology

This research adopts a qualitative documentary analysis, using official customs records, government policy documents, published annual reports from the Nigeria Customs Service, and archival materials on tariff guidelines and border enforcement from 2022–2025. Content analysis will be applied to these documents to identify trends, thematic patterns, and implementation outcomes associated with optimal tax theory in customs administration (Bowen, 2009).

The study employs purposive selection of documents most relevant to the research questions, including Nigeria Customs Service annual reports, executive orders, legislative debates, and reform communications available in public records and agency websites. Documents are systematically coded and analyzed using thematic analysis to extract insights about tariff structures, compliance trends, anti-smuggling strategies, and revenue mobilization efforts under the optimal tax theory paradigm (Owen, 2014).

Triangulation is maintained by cross-referencing findings across multiple document sources to ensure credibility and validity. Reflexive memo-writing tracks analytic decisions and enhances transparency throughout content analysis. Findings are interpreted contextually, situating Nigeria's customs management in theoretical discourse and practical policy outcomes in line with Optimal Tax Theory.

4. Results and Discussion

The findings from this academic report highlighted significant role of Optimal Tax Theory (OTT) in enhancing Nigeria's customs revenue and border security by aligning theoretical guidance with recent empirical results and policy advancements. The report underscores that the application of OTT—through moderate and differentiated tariff rates based on economic elasticity—has contributed substantially to increased customs revenue in recent years. Specifically, the Nigeria Customs Service (NCS) achieved a record ₦6.11 trillion in revenue in 2024, surpassing targets by 20.2%, and collected ₦1.75 trillion in Q1 of 2025, indicating robust year-on-year growth (Adeniyi, 2025; Channels TV, 2025; Nairametrics, 2025). These achievements are credited to the integration of OTT principles, including strategic tariff rate setting, prioritizing transparency, and comprehensive reforms such as the E-Customs Project, valued at \$3.2 billion, aiming to fully automate customs operations and radically reduce manual bottlenecks (Nairametrics, 2025).

The discussion also points to the practical challenges of border management in Nigeria, where porous borders and regional security threats undermine enforcement. At key posts like Seme, Idiroko, and Jibiya, persistent smuggling and informal trade highlight the need for continuous operational and administrative reforms (Olomu, Alao, & Adewumi, 2019). OTT-driven reforms, such as risk-based cargo inspections, inter-agency collaboration, and technology investments, are shown to directly support improved revenue collection and border security efforts.

However, the report notes that while OTT offers a forward-looking framework, its effectiveness is limited by corruption, institutional weaknesses, insufficient infrastructure, and socio-economic pressures such as poverty-induced smuggling. These factors necessitate a multidimensional approach, integrating OTT with broader governance reforms, community engagement, and capacity building within the NCS (Uche, 2021; Mohammed, 2017).

5. Conclusion and Recommendation

In conclusion, the findings demonstrate that the strategic application of Optimal Tax Theory has had a transformative impact on Nigeria's customs revenue and border security. By adopting differentiated, moderate tariffs and modernizing customs operations—particularly through investments in digital infrastructure—the Nigeria Customs Service has achieved substantial improvements in revenue generation, far surpassing previous targets and setting new benchmarks for fiscal performance. However, these gains are tempered by persistent challenges, including widespread smuggling at porous border points, corruption within customs operations, and infrastructure deficiencies that limit enforcement.

Based on the findings, the study recommends:

- i. Strengthen anti-corruption practices to boost compliance and minimize revenue leakages within the Nigeria Customs Service.
- ii. Deploy advanced border surveillance technologies for more effective monitoring and rapid response to smuggling threats.
- iii. Enhance inter-agency collaboration between customs, police, and local authorities for integrated border management.
- iv. Simplify and digitize tariff structures to reduce administrative burdens and encourage voluntary compliance among importers.
- v. Invest in ongoing staff training and capacity building to optimize enforcement and adapt to evolving border security challenges.

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