



Quantifying the revenue implications of the AfCFTA for Rwanda

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- The AfCFTA has the potential to significantly boost Rwanda's trade within the continent, particularly if the agreement is accompanied by the implementation of a trade facilitation agreement (TFA).
- The potential losses in import duties from integration under the AfCFTA are modest. Liberalisation under the AfCFTA is estimated to only reduce import duties by RWF 4.36 billion or 2.49% of total revenue from import duties.
- The losses in import duties collected under the AfCFTA are offset by increased VAT, excise, and other customs duties collected on increased imports arising from new preference partners. Importantly, with a TFA, total customs tax revenue actually increases by RWF 16.15 billion (2.75% of total customs tax revenue) or 0.65% of total government revenue.
- Prioritising trade facilitation to unlock the net fiscal gain; enhancing VAT collection efficiency; tightening up use of exemptions/remissions; and making sparing and transparent use of Schedule C exclusions can ensure AfCFTA is fiscally manageable.

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Introduction

The African Continental Free Trade Area (AfCFTA) promises to provide a significant boost to intra-African trade, with the World Bank (2020) estimating potential gains of up to 81% for intra-African exports. However, as tariffs are removed on intra-regional trade, African countries, such as Rwanda, face the threat of reductions in import duties, thereby constraining the fiscus.

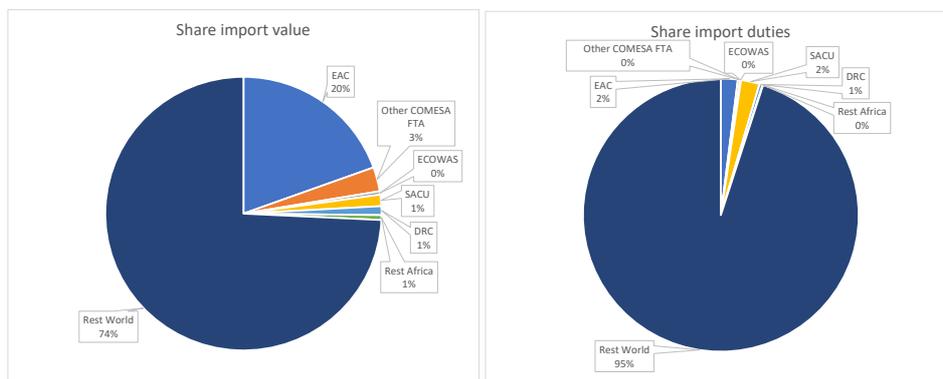
The vulnerability of Rwanda to revenue losses from the AfCFTA depends on three key considerations: (i) the value of import duties and other customs revenues, such as VAT, excise duties and other taxes collected on imports from Africa, (ii) the extent to which import duties and other duties on imports are exempted, and (iii) the specific tariff concessions granted as per the East African Community (EAC) Provisional Schedule of Tariff Concessions (PSTC). Although 97% of all tariff lines are to be liberalised, the EAC can potentially exclude high-revenue-generating items from the agreement as part of Schedule C.

In this policy brief, we discuss Rwanda's current trade tax performance and composition. We then simulate different trade liberalisation scenarios under the AfCFTA and their tax revenue implications for Rwanda. We conclude with a policy discussion.

Overview of Rwanda's revenue composition

On average, import duties contributed RWF 151 billion to the fiscus in each of the fiscal years 2022/23 and 2023/24. Imports from Africa, however, only contributed 5% of this value, despite making up a quarter of Rwanda's aggregate imports (Figure 1). A key reason is that Rwanda has already made significant progress in opening up to trade with Africa through the EAC customs union and the Common Market for Eastern and Southern Africa (COMESA) Free Trade Area (FTA). Additionally, Rwanda imports very little from Africa outside of the EAC and COMESA FTA (RWF 144 billion, or 3.4% of total merchandise imports). The potential losses in import duties from integration under the AfCFTA, therefore, are low as imports from the remaining African countries only generated RWF 4.8 billion in import duties (or 2.7% of total import duties), with Southern African Customs Union (SACU) members accounting for most of this (Figure 1).

Figure 1: Regional contribution towards Rwanda imports and import duties, average over fiscal years 2022/23 and 2023/24

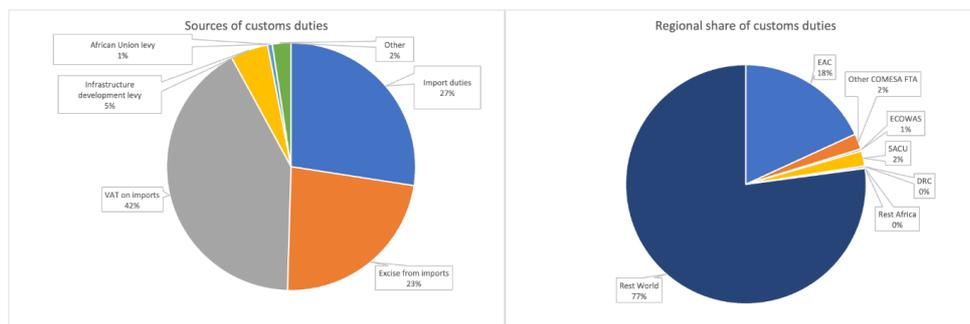


Notes: Own calculations using Rwanda transaction data. Import revenue excludes quality inspection and computer fees. Only includes import duties, excise & VAT paid on imports, infrastructure development levy, motor vehicle fees and African Union contribution. COMESA FTA Member States include: Burundi, Comoros, Djibouti, Egypt, Kenya, Libya, Madagascar, Malawi, Mauritius, Rwanda, Seychelles, Sudan, Tunisia (from 2020), Uganda, Zambia, Zimbabwe. The category 'Other COMESA FTA' excludes Burundi, Kenya and Uganda.

Import duties are just one part of the total customs tax revenues collected on imports in Rwanda. The majority of these revenues come from other sources: value-added tax (VAT) contributes 42%, and excise duties account for 23%. After considering import duties, which make up 27% of the total, the remaining revenues include a 5% share from the infrastructure development levy, a 1% share from the African Union levy, and 2% from various fees on imports, such as motor vehicle fees, computer fees, and quality inspection fees (collectively). Overall, revenues from imports represented 22% of the central government's revenue during the fiscal years 2022/23 and 2023/24.

Compared to import duties, the contribution of the African continent towards total customs tax revenues is substantially higher, at 134 billion RWF, or 22.9% of total customs tax revenues (Figure 2). This higher share reflects the contribution of VAT and excise duties that are collected on imports, even if they are sourced from the EAC and COMESA FTA member states. These other revenues on imports from Africa are not 'threatened' by the AfCFTA reductions in import tariffs. Should imports from new African partners grow, as is expected following the AfCFTA, then additional revenues from VAT and excise duties will offset losses in import duties from the lower tariffs.

Figure 2: Contribution towards total customs tax revenue collected on imports for Rwanda, average 2022/23 and 2023/24



Notes: Own calculations using Rwanda transaction data.

However, extensive use of import duty remissions reduces the potential revenue collected on imports, including from African trade partners. The duty remissions provide decreased tariff rates (usually for 12 months) to individual firms for specific products, usually raw materials and production inputs, with the names of the beneficiaries published in the EAC gazettes (Rauschendorfer & Twum, 2022). In addition, specific exemptions on import duties and other taxes on imports are provided for approved investment projects, imports by donor agencies, international and regional organisations with diplomatic accreditation, relief goods imported for emergency use, amongst others.

The effect is that the average applied tariff is substantially lower than the average statutory tariff. For example, the average collection rate on imports from countries outside of the EAC customs union and the COMESA FTA after accounting for exemptions and duty remissions is only 3.3%, compared to an 8.8% tariff that would apply if no duty remissions or exemptions were granted.¹ This implies that roughly 62% of potential import duties from these countries are 'lost' through the exemptions granted. Not accounted for in these calculations are the exemptions on VAT that are also granted.

The final consideration regarding the tariff revenue implications of the AfCFTA is the extent to which revenue-intensive tariff lines are exempted from the agreement. The EAC PSTC covers 5954 tariff lines defined at the HS 8-digit level. Of these, 90% are categorised under Schedule A, with the remaining 10% (601 lines) unclassified.² Schedule A products disproportionately cover low or

¹ Although the DRC officially became a member of the East African Community on 11 July 2022, the country does not yet trade as part of the EAC customs union. Consequently, we separately model changes in Rwanda imports from the DRC following the implementation of the AfCFTA.

² While the EAC has submitted a PSTC to the AfCFTA secretariat for validation, only Schedule A products have been classified. Schedule B (sensitive products) and Schedule C (exclusion products) have not yet been finalised as the final decision on these awaits the conclusion of the rules of origin negotiations (see EAC, 2022).

zero-tariff line items. For example, the simple average common external tariff (CET) for Schedule A products is 12%, with nearly 42% of these tariff lines already facing a tariff rate of zero. In contrast, the average tariff on the combined Schedule B and C products is 30%.

The products included in Schedules B (delayed liberalisation) and C (exempted from liberalisation) disproportionately cover high-tariff revenue-generating items sourced by Rwanda from new preference partners in Africa under the AfCFTA. Specifically, while the tariff lines in these schedules account for 16% of the value of imports from African countries outside of the EAC CU and COMESA FTA, they account for 66% of import duties and 16% of total customs revenue collected from these countries. Consequently, the EAC PSTCs attenuate or delay potential losses in import duties for Rwanda from reduced tariffs under the AfCFTA.³

Simulating the impact of the AfCFTA on Rwandan import revenue

To analyse the potential revenue implications of the AfCFTA for Rwanda, we use a product-level partial equilibrium model covering 52 African countries based on Rwanda transaction data and the actual EAC PSTC to simulate three different scenarios:

- Scenario (1) simulates the liberalisation of tariffs on all products imported from Africa (for example, liberalising Schedule A, B, and C products).
- Scenario (2) simulates the AfCFTA tariff liberalisation where tariffs are eliminated on Schedule A and a ‘hypothetical’ list of Schedule B products imported from Africa.⁴
- Scenario (3) extends Scenario (2) by including the implementation of a trade facilitation agreement (TFA) that reduces import and export trade costs within Africa.

Results

Trade implications

Table 1 summarises the impact of these three scenarios on Rwanda’s imports and revenues. Total imports from new preference partners in Africa (outside of the EAC customs union and COMESA FTA members) under Scenario 1 rise by

³ Of the 10% of the tariff lines unclassified, up to 3% can be classified as exclusion products, which are not subject to liberalisation, provided the intra-African import value of these products does not exceed 10%.

⁴ To construct a ‘hypothetical’ Schedule B category, we exclude, as Schedule C products, the EAC top tariff revenue-generating imported products (at the HS6-digit level) from Africa outside of the EAC based on import data sourced from UNComtrade. The selection is subject to the constraint that the share of African import value covered by Schedule C is no more than 10%, and the share of total product lines is no more than 3%.

RWF 10.91 billion, representing a 7.57% increase from these countries. The major contributor to the rise in imports is the SACU region, with an increase in import value of RWF 8.55 billion.

Under the AfCFTA agreement, member states and/or regional blocs can exclude up to 3% of all products (Schedule C) from the agreement, provided that the products do not exceed 10% of total intra-African imports. The exclusion of these products in origin markets (Scenario 2) results in a marginally lower increase in total imports from new preference partners in Africa of RWF 10.03 billion, representing a 6.95% increase. Some of the increase in total import value (RWF 2.9 billion) is driven by a diversion of imports from the rest of the world to the new African preference partners. There is also a reallocation of imports from Africa away from the EAC customs union and COMESA FTA members to other African partners (RWF 0.7 billion). Together, this implies that total imports increase by RWF 6.44 billion or an increase of 0.15% (Table 1).

The increase in Rwanda's total imports from Africa is substantially boosted if African countries implement a TFA that simplifies and harmonises customs laws and procedures (Scenario 3). Total imports to Rwanda from new preference partners in Africa increased significantly to RWF 22.31 billion, or by 15.48%. Even after accounting for trade diversion effects, total imports into Rwanda increase by RWF 156.63 billion, representing an increase in total imports of 3.65%. This large increase is a result of the TFA reducing costs for not only new preference partners in Africa, but also existing preference partners in the EAC customs union and COMESA FTA.

From the exporting perspective, a similar study done by Kamutando et al. (2025) finds that the AfCFTA has the potential to boost Rwanda's existing exports into Africa by up to 23% with the inclusion of a TFA. The importance of the TFA is also corroborated by other studies (World Bank, 2020).

Revenue implications

Using the simulation model, we are also able to calculate the revenue implications of the AfCFTA. The liberalisation of all products (Scenario 1) is estimated to reduce customs duties by RWF 4.89 billion for Rwanda (Table 1). However, these losses are partly offset by rising VAT, excise, and other revenues on rising imports, resulting in a lower decline in total customs tax revenue of RWF 3.95 billion. This represents around 0.67% of total customs tax revenue or 0.16% of total government revenue.

The exclusion of Schedule C products (Scenario 2) under the AfCFTA reduces the negative change in import duty revenue only marginally (from RWF 4.89 to RWF 4.36 billion). Total customs duties decrease by RWF 3.62 billion, representing 0.62 and 0.15 of total customs and government revenue,

respectively, after accounting for offsetting revenues on increased imports (Table 1). These revenue losses are gradual as the import tariffs on Schedule A and B are phased down over 13 years as per the modalities of the AfCFTA, thereby allowing member countries to spread the revenue losses over time.

If a TFA agreement is also implemented (Scenario 3), the losses in customs revenues (RWF 3.89 billion or 2.2%) are more than offset by rising VAT, excise, and other revenues (RWF 20.05 billion) on rising imports, which are collected regardless of preference status. This is driven in large part by the increase in imports from EAC and COMESA FTA partners as a result of lower trade barriers. As a result, the net increase in total customs tax revenue is RWF 16.14 billion, representing an increase of 2.75% in total customs tax revenue collection or 0.65% in total government revenue (Table 1).

Table 1: Impact of AfCFTA on Rwanda's imports and revenue

	Scenario 1: Liberalisation of all products (1)	Scenario 2: AfCFTA liberalisation (2)	Scenario 3: AfCFTA liberalisation + TFA (3)	
Imports	Change value imports from new FTA partners (RWF bill)	10.91	10.03	22.31
	ECOWAS	0.69	0.69	0.96
	SACU	8.55	7.76	12.64
	DRC	1.41	1.38	8.33
	Rest Africa	0.26	0.19	0.39
	% Change in total imports, new FTA partners (%)	7.57	6.95	15.48
	Change total value imports from Africa (RWF bill)	10.16	9.32	159.51
	% Change in total imports from Africa (%)	0.92	0.84	14.45
	Change total value imports (RWF bill)	7.07	6.44	156.63
	% Change in total imports (%)	0.16	0.15	3.65
Revenue	Change in import duty revenue (RWF bill)	-4.89	-4.36	-3.89
	Change in other revenues on imports (VAT, excise, etc.)	0.94	0.73	20.05
	Total change in total customs tax revenue (RWF bill)	-3.95	-3.62	16.15
	% change import tariff duties (%)	-2.79	-2.49	-2.22
	% change total customs tax revenue (%)	-0.67	-0.62	2.75

% change total government revenue (%)	-0.16	-0.15	0.65
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Notes: the group New FTA partners cover all African countries, excluding those that are members of the EAC customs union and the COMESA FTA. Total customs tax revenues include VAT, excise duties, infrastructure levies, motor vehicle fees and African Union levy. They exclude the withholding tax (some of which is deductible from income taxes), computer fees, quality inspection fees and strategic reserves levy on fuel that are also applied on imports. Total government revenue is obtained from RRA Annual reports and excludes grants and local taxes and revenues (RWF 2485 billion average between 2022/23 and 2023/24). Scenario 3 only covers increased imports from African countries. The TFA only considers improvements in customs procedures affecting trade between African countries. In all scenarios, a preference utilisation rate of 95% is used. This is based on the actual preference utilisation rates on imports from EAC and COMESA FTA obtained from the transaction data.

Losses in customs tax revenue are concentrated in a few products, with the top 10 contributors in the full liberalisation Scenario 1 accounting for RWF 1.83 billion or 46% of the customs tax revenue losses (Table 1). Motor vehicles with spark-ignition engines (1500 cc to 2500 cc) at RWF 0.58 billion is the product (HS8-digit level) with the greatest revenue loss, experiencing a decline of 5.44% in total customs tax revenue collected, followed by fresh apples, which experiences a total customs tax revenue loss of RWF 0.27 billion. These declines are in large part driven by reduced duties collected from South Africa with fresh apples, in particular, mostly being sourced from new preference partners. The majority of the top 10 most affected products fall under our 'hypothetical' Schedule B category, except fresh apples, which would be excluded under our 'hypothetical' Schedule C, and woven fabrics of synthetic fibres, mixed with cotton, of a weight exceeding 170g/m², which fall under Schedule A.

Given that the EAC has not yet finalised or submitted its Schedule B and C commitments under the AfCFTA, Table 1 presents a proposed guide for Rwandan Authorities on products they could lobby to be included in the final Schedule C offer, should minimising revenue losses be a priority. However, in making this decision, consideration should also be given to the import implications, as the top 10 products are also those that drive much of the potential increases in imports following the implementation of the AfCFTA. Together, they make up 33% of the rise in import values. The authorities, therefore, face a trade-off in the selection of Schedule C products between protecting import tax revenues and promoting intra-African trade.

Furthermore, to put the customs revenue losses into perspective, the RWF 3.6 billion loss in total customs revenue under Scenario 2 would only require a 1 percentage point improvement in the collection efficiency of import duties from the rest of the world, or a 0.6 percentage point increase in Rwanda's VAT collection rate. Concerns regarding losses in customs duties should, therefore, not pose a constraint towards implementing the tariff reductions under the AfCFTA. Regardless of priorities or modalities chosen, our simulations reinforce the importance of the implementation of a TFA that has also been found in other studies (Kamutando et al., 2025; World Bank, 2020). Scenario 3 yields the greatest gain with a net positive effect on imports and revenue.

Table 1: Main products driving change in total customs tax revenue, assuming full liberalisation under AfCFTA (Scenario 1)

HS code	Description	Initial total customs tax revenue (RWF bill)	Change import duties (RWF bill)	Change other customs duties (RWF bill)	Change total customs tax revenue (RWF bill)	Change total customs tax revenue (%)	Schedule	Main country
87033290	Passenger vehicles, diesel, cc > 1.500 cm ³ but <= 2.500 cm ³	10.72	-0.62	0.04	-0.58	-5.44	B	SA
08081000	Fresh apples	0.37	-0.27	0.00	-0.27	-72.67	C	SA
73089099	Structures and parts of structures, of iron or steel, n.e.s.	6.14	-0.18	0.01	-0.17	-2.70	B	SA
33049900	Beauty or make-up preparations and preparations for the care of the skin, other	3.36	-0.16	-0.01	-0.17	-4.92	B	SA
52085190	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 100 g/m ² , printed	0.35	-0.17	0.01	-0.15	-43.66	B	DRC
87033390	Passenger vehicles, diesel, cc > 2.500 cm ³	8.55	-0.14	-0.01	-0.14	-1.68	B	Japan, then SA
73143100	Zinc coated, welded wire fencing	0.24	-0.12	0.01	-0.11	-45.22	B	SA
22087000	Liqueurs and cordials	0.81	-0.09	-0.02	-0.11	-13.05	B	SA
55141900	Woven fabrics of synthetic fibres, mixed with cotton, of a weight exceeding 170 g/m ² .	0.74	-0.12	0.05	-0.07	-9.49	A	Malawi
21039000	Sauces & condiments, other	1.94	-0.07	0.00	-0.07	-3.60	B	DRC
	Total	33.23	-1.92	0.09	-1.83	-5.52		
	Share total	5.66	39.24	9.11	46.43			

Notes: Total customs tax revenues include VAT, excise duties, infrastructure levies, motor vehicle fees and African Union levy. SA denotes South Africa. Because VAT and excise rates are applied to the duty-inclusive price of imports, VAT and excise collections actually fall on existing imports facing lower

tariff duties, as well as on imports diverted from dutiable sources.

Consequently, other customs duties may actually fall, despite a rise in import value, as can be seen in several instances in the table.

Conclusion and policy reflections

To realise and enhance the gains from the AfCFTA requires policy action.

Several recommendations follow from the analysis in this paper.

A. Reduce trade costs within EAC and between Rwanda and the rest of Africa.

The imperative of reducing trade costs, not only within Rwanda and the EAC but also within Africa, has already been widely emphasised (Kamutando et al., 2025; World Bank, 2020). Lower trade costs will be realised through the implementation of the annexes to the AfCFTA Protocol on Trade in Goods covering topics such as Customs Cooperation, Trade Facilitation, Non-Tariff Barriers, Technical Barriers to Trade, Sanitary and Phytosanitary Measures, Transit, Trade Remedies, Tariff Schedules, and Rules of Origin. Rwanda has made good progress in extending the mandate of its existing National TFC to cover AfCFTA implementation and related issues (Sebahizi et al., 2023). However, realising the gains from lower trade costs requires coordinated action across AfCFTA member states.

- **Use the AfCFTA institutional structures and processes to accelerate and deepen the implementation of the provisions of the annexes covering the AfCFTA trade facilitation agenda.**
- **Strengthen the AfCFTA institutional structures, such as the establishment of a supra-regional EAC-level Trade Facilitation Committee (TFC), to harmonise, align and drive the implementation of each country's AfCFTA and World Trade Organisation (WTO) TFA.** Working as a collective will strengthen the hand of the EAC in driving and accelerating the AfCFTA TFA and resolving disputes around non-tariff barriers in third-party countries.

B. Tax policies to mitigate customs revenue losses from the AfCFTA

The estimated revenue losses from the AfCFTA are modest and, therefore, do not necessarily require substantial changes in existing policies to improve revenue collections. However, these minimal losses are driven by the ability of VAT and other government revenues to offset import duties revenue reductions. In the absence of strong compliance and the presence of a narrow tax base, these replacement effects evaporate.

Continue RRA's tax policy monitoring and reforms to broaden the tax base, streamline expenditures, and enhance compliance, enforcement, and tax collection efficiency.⁵ The new measures approved by the Cabinet on 10 February 2025, such as the VAT on mobile phones and selected telecommunication equipment, represent a good example (IMF, 2025).⁶

- **Rationalise the use of duty rebates, exemptions and Stays of Application (SoA).** Marginal reductions in the granting of duty exemptions and/or VAT exemptions have the potential to offset the losses in customs tax revenues. Tightening up on the granting of exemptions and use of SoA, however, would require careful consideration of the cost implications for importing firms and the impact on production and for consumers when these exemptions/SoA apply to intermediate inputs or key consumer goods (e.g. wheat, maize).

C. Exclusion of Schedule C products from the AfCFTA

The EAC is still in the process of finalising the list of Schedule B and C products to be included in its tariff offer to the AfCFTA.

- **In considering what Schedule C products are to be excluded from the agreement, consideration should be placed on products that:** (i) are in the top decile tariff-revenue per HS6 line, (ii) have high diversion risk from the rest of the world, and (iii) have low forward/backward linkages to domestic value chains (see, for example, Table 1) (iv) do not significantly constrain Rwanda's realisation of increased intra-African trade under the AfCFTA.
- **Keep key food products out of Schedule C in the EAC offer of tariff concessions.** Excluding food products from the AfCFTA will disproportionately affect poor consumers who spend higher shares of their expenditure on food products. Should it not be possible to exclude food items from the Schedule C list, the option for the government is to lobby for a lower EAC CET, or, if this is not feasible, to make use of SoA to reduce external tariffs for these goods imported into Rwanda (Kamutando et al., 2025).

D. Develop policies to boost Rwandan trade

Diversifying and growing Rwandan trade will be key to the preservation and growth of fiscal revenues and welfare gains from trade.

⁵ Analysis of the VAT tax data for Rwanda by Mascagni et al. (2019) reveals potential losses in VAT revenue from discrepancies in the reporting of transactions by one of the trading partners.

⁶ See a more comprehensive list of measures approved by the Cabinet on 10 February 2025 (<https://www.minecofin.gov.rw/index.php?eID=dumpFile&t=f&f=118017&token=8c7ac3c148ee55e908856a91fb896e802c4b1a3f>) and published in the Rwanda Government Special Gazette dated 2025-05-29.

- **Expand export market access programmes, explore funding options for export promotion activities and provide information on market opportunities.** Carefully constructed export support programmes reduce costs for firms to access international markets and can assist in helping exporters identify, enter and expand their markets (Kamutando et al., 2025). Growth in exports will generate additional revenues through increased corporate and personal income taxes that can more than offset the revenue losses from the AfCFTA.
- **Negotiate a re-classification of products in the CET, pushing for zero tariffs on key intermediate inputs** to improve the cost competitiveness of Rwandan exporters that rely on imported inputs in production. This reform of the CET would not preclude other EAC members from using the SoA should they desire to protect a domestic firm producing the imported good.
- **Make greater use of the SoA and other import duties exemption schemes that apply to all importers rather than the firm-specific duty remissions.** Firm-specific schemes often favour larger firms, which tend to be better resourced and able to access the benefits. Expanding duty remission and SoA schemes to all importers by default reduces barriers to access for smaller firms.
- **Negotiate for changes in the CET to reduce tariffs where a high potential for trade diversion exists.** Trade diversion reduces the welfare gains from the AfCFTA in that consumers do not fully benefit from lower prices following the tariff reductions, and the government loses tax revenue (Kamutando et al., 2025). High CET tariffs, such as the 25% on assembled passenger vehicles, for example, raise the potential for trade diversion.

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