

Analysis of the Role of Customs in Supporting and Enhancing the Competitiveness of Moroccan Enterprises: Current Situation and Development Perspectives

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Abstract – While literature highlights productivity, innovation, and trade facilitation as drivers of enterprise competitiveness, evidence on the impact of customs measures in emerging economies is limited, particularly in Morocco. This study examines the role of customs administrations in enhancing competitiveness using a survey of 276 enterprises in the Oriental region. The data were analyzed using SPSS through descriptive statistics, the Homogeneity of Variances Test (Levene's test), and ANOVA. Results show that customs support positively affects competitiveness, though the impact varies by firm type and sector. Enterprises face logistical, communication, technological, and regulatory challenges. The findings underscore ADII's strategic role and offer policy-relevant insights for tailoring customs facilitation to improve trade efficiency and firm performance.

Keywords - Customs administration, enterprise competitiveness, trade facilitation, logistics and institutional support, Morocco.

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1. Introduction

The evolution of the global economy, globalization, and market integration have led to intensified competitive rivalries between enterprises and nations, compelling them to continuously increase their competitiveness on the global stage [1], [2]. Intense international competition drives enterprises to innovate, reduce costs, and meet customer needs to maintain their competitiveness [3]. In this regard, financial, strategic, and organizational support for enterprises plays a crucial role in their growth and sustainability, providing them with the necessary resources and guidance to thrive [4], [5], [6]. In this context, the Moroccan customs administration plays an essential role by facilitating trade and combating fraud, thereby contributing to creating a favorable environment for investment and business development [7], [8]. In a context marked by global uncertainties, the effectiveness of Moroccan customs in supporting enterprises [9] and enhancing their competitiveness is vital [7], [10] as it contributes to creating a conducive environment for investment and business development [11] by combating commercial fraud [12] and adapting its procedures to the needs of enterprises and trade facilitation [13].

Thus, this article aims to identify the support measures adopted by customs services [14], [15] through a quantitative study conducted on a representative sample of 276 enterprises operating in various sectors of the Moroccan economy. It addresses the following question: To what extent does customs administration support contribution to sustaining and enhancing the competitiveness of enterprises? The analysis is guided by three fundamental research questions.

RQ 1: *What tools does customs put in place to support enterprises?*

RQ2: *What measures does the customs administration take to improve the competitiveness of enterprises, and are they adequate?*

RQ3: *What main obstacles do Moroccan enterprises face in their international trade and how do they overcome them?*

The structure of this article is as follows: a review of the existing literature on competitiveness and support, an analysis of the specific measures taken by customs in favor of Moroccan enterprises, a presentation of the research methodology and analyzed data, followed by a discussion on the results and development perspectives of this study.

2. Literature Review

The literature on business competitiveness emphasizes the role of productivity, innovation, and institutional support in sustaining enterprise performance. While many studies focus on firm-level factors, research also highlights the importance of external factors, such as government agencies and customs administrations, in facilitating trade and enhancing competitiveness. This review examines both theoretical foundations of business competitiveness and empirical evidence on the role of customs in supporting enterprises, providing a basis for analyzing how Moroccan customs measures influence business performance.

2.1. Theoretical Foundations of Business Competitiveness

The pioneering work of [16] in 1989 revived an old debate on business competitiveness. Porter wrote: *“The state of competition in an industry depends on five fundamental forces. The collective strength of these forces determines the ultimate profit potential of an industry.”* Such as [17], [18], [19] emphasized the importance of productivity as a key factor in business performance. Collaboration with stakeholders has also been recognized as a critical factor [32]. However, it is important to note that the definition of competitiveness varies significantly among researchers and industries. Indeed, different approaches have been proposed to define and measure competitiveness. For example, [20] defines the competitiveness of a company as its ability to sustainably achieve a dual objective: “meeting customer demand while generating profit” [20]. The competitiveness of companies can be measured by their ability to sustainably meet consumer demand in terms of quantity, quality, price, and delivery in their target market segment, as noted by [19], [21].

Beyond these definitions focused on external performance, some researchers have looked into the internal factors of competitiveness [22]. According to [23], a company’s competitiveness rests on four fundamental criteria: the value, rarity, imitability, and organization (VRIO) of its internal resources, which are critical determinants of the company’s financial performance. This resource-based approach has been further explored by other researchers. According to [24], companies that focus on resources that are difficult to imitate and well-organized are those that manage to maximize their competitiveness, implying not only possessing unique resources but also managing them optimally to make the most of them [25], [26].

Continuing in this perspective, other theories have emerged to explain the dynamics of business competitiveness. The dynamic capabilities theory by [27] explains it as: “the firm’s ability to integrate, build, and reconfigure internal and external competencies to address rapidly changing environments, thus reflecting an organization’s ability to achieve new forms of innovative competitive advantage” [28], [29], [30].

Existing theoretical developments highlight only the indicators of competitiveness (profitability, productivity, export performance, and market share) [25], [30], [31]. However, there is no consensus on the impact of firm-specific factors on financial performance, particularly for companies in emerging markets where studies are limited and results are conflicting [25]. Table 1 presents the main factors of business competitiveness identified in the literature along with their key references.

Table 1. Factors of business competitiveness

Factors of Competitiveness	Authors
Labor Productivity	[19], [17]
Financial Performance	[23], [25], [26]
Cooperation with Stakeholders	[32]
Innovation and Adaptability	[20], [21], [30]
Internal and Environmental Resources	[31]

2.2. Role of Customs in Supporting Enterprises and Enhancing Their Competitiveness

The role of customs in supporting enterprises and improving their competitiveness is highlighted by several studies. Effective customs administrations, such as those in the Netherlands, Germany, New Zealand, the United Kingdom, the United States, Mexico, Australia, and Singapore, enhance the competitiveness of enterprises by streamlining processes, applying advanced technologies, and promoting international cooperation [33].

The competitiveness of enterprises is influenced by various factors, including the efficiency of customs logistics networks in managing international supply chains, facilitating trade, increasing security, and reducing costs and delays [34], [35]. Thus, it is the mission of governments to invest in infrastructure, develop regulatory frameworks for transportation services, and implement efficient customs clearance procedures to develop customs logistics [36]. It is necessary to facilitate and accelerate international flows of goods, particularly within logistical hubs such as seaports, which can develop into multifunctional logistics centers to meet the growing demands of enterprises [37], [38]. On the contrary, cumbersome customs procedures can significantly affect the competitiveness of supply chains by increasing delays and costs [39], [40].

Regarding the modernization of customs services, the development of competition management applications for customs can serve as an early warning and self-assessment system to improve the competitiveness of enterprises [41]. Similarly, managing customs information using Technology Watch (TW) and Competitive Intelligence (CI) aims to obtain accurate and up-to-date data from enterprises to enhance their competitiveness [42]. Consequently, the introduction of modern information technologies into customs systems improves the quality of customs services and supports enterprises [43].

Furthermore, the use of modern customs procedures combined with logistics security standards can reduce costs and enhance the competitiveness of enterprises [44]. To be effective, these customs administrations must be regularly evaluated using performance indicators to effectively support enterprises [45]. These indicators are crucial for establishing institutional innovation and governance in customs control to improve the security and facilitation of the business environment, as demonstrated by the performance of Dutch customs and other countries [33]. In this context of institutional innovation, it is essential to modernize customs operations, as illustrated by the experience of Chinese customs, to strengthen export competitiveness by simplifying procedures and adopting modern strategies and initiatives [46]. In addition, the implementation of authorized economic operator schemes and European integration mechanisms has been shown to strengthen firms' competitiveness by facilitating cross-border trade and improving regulatory compliance [47]. Table 2 summarizes the main dimensions through which customs administrations support enterprises and enhance their competitiveness, as identified in the literature.

Table 2. Role of customs in supporting enterprises and enhancing their competitiveness

Aspect	Description	Form of Support	Impact on Competitiveness	References
Logistics	Efficiency of customs logistics networks and trade facilitation	Facilitation of logistical processes, reduction of delays and costs	Improvement in supply chain management, cost, and time reduction	[34]
Modernization of Customs Services	Competition management applications, TW, CI, modern IT	Introduction of advanced technologies, early warning systems, self-assessment	Improvement in the quality of customs services, increased support for enterprises	[41], [42], [43]
Innovation and Governance	Performance indicators, institutional innovation, governance, modernization of operations	Public-private partnerships, separation of fiscal and non-fiscal control functions	Increase in customs process efficiency, export support, simplification of procedures	[33], [46]
Sustainable Development	Service functions, security, control, fiscal function	Adoption of international standards, strengthening cooperation between countries	Contribution to SDGs, improvement in the business environment	[47]

Several examples reinforce institutional innovation and governance in customs control. Optimization models enable customs to target high-risk containers without delaying safe ones by using public-private partnerships for risk management and security [47], [48].

Separating fiscal and non-fiscal control functions, as well as redistributing functions among control authorities, can also improve the efficiency of customs processes [49].

Finally, customs mutual assistance agreements (CMAA) are essential for enforcing international standards and strengthening cooperation between countries [50]. These service, security, and control functions, as well as the fiscal function of customs authorities, contribute to achieving the Sustainable Development Goals (SDGs) and enhancing the competitiveness of countries [47].

In Morocco, the Customs and Indirect Tax Administration (ADII), as the entity responsible for regulating and monitoring trade in Morocco, provides an essential institutional framework for implementing these measures and collecting the necessary data to analyze their impact on the competitiveness of Moroccan enterprises. With a satisfactory record of customs revenues maintaining an upward trend, reaching 132.6 billion MAD [52], these results highlight the Customs' classical and new roles aimed at boosting fiscal performance, fostering growth, encouraging exports, and supporting productive sectors and investment by establishing an appropriate fiscal framework and procedures, and especially supporting enterprises to be more competitive.

3. Methodology

This study uses a quantitative approach to assess the impact of customs facilitation on the competitiveness of Moroccan enterprises. Data were collected from a representative sample of firms in the Oriental region, covering different sizes, sectors, and international activities. The methodology ensures reliable and valid results through structured questionnaires and statistical analysis.

3.1. Sample, Data Collection, and Variables Studied

In this study, a representative sample of 276 enterprises operating in the Oriental region of Morocco was selected. The objective was to obtain relevant and diverse information regarding the impact of ADII's customs facilitation measures on their competitiveness.

The choice of this region is motivated by its strategic location, bordered to the north by the Mediterranean Sea and to the east by the Algerian border. This geographical position makes it a potential hub for trade, strengthened by advanced transportation infrastructure such as the Nador-West Med port and several international airports [51], [53]. This exemplary logistical connectivity is crucial for import and export activities, which is pertinent for a study on customs facilitation measures.

The diversity of the companies included in the sample is notable: 60.4% are small and medium-sized enterprises (SMEs), 20% are large corporations, and 18% are start-ups.

The surveyed companies belong to various economic sectors, with a marked predominance of the trade sector (52.4%), followed by industry (26.8%) and agriculture (17.65%). This sectoral diversity enriches the results by allowing a comparative analysis of the impact of customs measures according to the field of activity. In terms of types of international activities, the sample is also diverse: 67.4% of the companies are importers, 27.6% practice import-export, and 4.7% are exporters.

Data collection was primarily conducted through an online questionnaire administered via Google Forms. This questionnaire included several sections aimed at exploring different aspects of customs support and its impact on the competitiveness of enterprises. The overall response rate reached 78%, ensuring robust representativeness of the results. To manage non-responses, reminders were sent, statistical comparisons were made, and imputation and weighting techniques were applied to ensure the representativeness of the results. These methods aim to minimize selection bias and guarantee the validity of the study's conclusions. Table 3 presents the list of variables used in the study, along with their descriptions and coding.

Table 3. List of variables studied

Variable	Description	Variable Coding
Customs Support	Strategic impact on business competitiveness	AC_DOUANE
Effectiveness of Measures	Perceptions, experiences, and challenges of businesses	EFF_MESURES
Analysis of Results	Significant trends and competitiveness levers	ANALYSE_RESULTATS
Type of Businesses	Diversity of surveyed businesses	TYPE_ENT
Sector of Activity	Activity sector of surveyed businesses	SECTEUR_ACT
Type of International Activity	International activities of businesses	TYPE_ACT_INT
Support Services	Types of customs services requested	SERV_ACCOMP
Mode of Contact	Methods of communication with customs services	MODE_CONTACT
Satisfaction Rate	Level of satisfaction with customs services	TAUX_SATIS
Main Expectations	Business expectations from customs services	ATTENTES
Impact on Competitiveness	Perception of the impact of customs measures	IMPACT_COMP
Cost Reduction	Effect of customs measures on costs	REDUCTION_COUTS
Types of Reduction	Types of costs reduced by customs measures	TYPES_REDUCTION
Perception of Delays	Evaluation of clearance times after implementation	PERCEPTION_DELAIS
Speed of Formalities	Clearance times perceived by businesses	RAPIDITE_FORMALITES
Activity Evolution	Overall impact of measures on business activity	EVOL_ACT
Challenges Encountered	Factors limiting competitiveness at the port of Nador	DEFIS_RENCONTRES
Logistical Obstacles	Logistical problems identified by businesses	OBSTACLES_LOG
Communication Problems	Communication issues in the clearance procedure	PROBLEMES_COMM
Technological Problems	Technological issues in the clearance procedure	PROBLEMES_TECH

Before widespread distribution, a pilot test of the questionnaire was conducted with a group of 20 companies to verify the clarity of the questions and adjust the content based on the feedback received.

The results of this pilot test led to minor modifications of the questionnaire, ensuring better understanding of the questions by the participants. The variables studied and the research hypotheses were carefully aligned to provide a coherent analytical framework, as presented in Table 4.

Table 4. Alignment of hypotheses-variables

Hypothesis	Coded Variables
The customs administration implements a diverse range of tools to support businesses, thus positively contributing to their competitiveness.	AC_DOUANE, SERV_ACCOMP, MODE_CONTACT, ATTENTES
The measures taken by the customs administration to improve the competitiveness of businesses are perceived as adequate by the companies, but their effectiveness varies according to the type and sector of activity of the companies.	EFF_MESURES, TYPE_ENT, SECTEUR_ACT, TYPE_ACT_INT, IMPACT_COMP, TAUX_SATIS
The main obstacles faced by Moroccan companies in their international trade are logistical, communicational, technological, and related to sudden changes, but specific measures can help overcome them.	DEFIS_RENCONTRES, OBSTACLES_LOG, PROBLEMES_COMM, PROBLEMES_TECH, CHANGEMENTS_SOUDAINS

3.2. Empirical Results and Discussion

Descriptive statistics were first calculated to summarize the responses of the surveyed enterprises.

Table 5 presents the means, medians, standard deviations, and skewness for the key variables studied, highlighting the variability in perceptions among companies regarding customs support and trade-related challenges.

Table 5. Descriptive statistics of the study

Variable	Mean	Median	Standard Deviation	Skewness
AC_DOUANE	3.65	3.70	0.85	0.25
SERV_ACCOMP	3.42	3.50	1.05	-0.12
MODE_CONTACT	3.31	3.30	1.15	0.15
ATTENTES	3.95	4.00	0.78	-0.35
EFF_MESURES	3.72	3.80	0.90	-0.20
IMPACT_COMP	3.80	3.85	0.80	-0.18
TAUX_SATIS	3.54	3.55	1.12	0.05
DEFIS_RENCONTRES	3.33	3.30	1.20	0.20
OBSTACLES_LOG	3.52	3.55	1.08	-0.12
PROBLEMES_COMM	3.27	3.25	1.30	0.12
PROBLEMES_TECH	3.58	3.60	0.95	-0.22
CHANGEMENTS_SOUDAINS	3.45	3.50	1.15	0.10

The data analysis reveals that some variables exhibit greater dispersion than others, indicating variability in respondents' perceptions. For example, the variable "PROBLEMES_COMM" has a standard deviation of 1.30, which means that the participants' responses are more dispersed around the mean. This could indicate that experiences and perceptions of communication problems vary significantly among businesses.

Skewness provides information on the symmetry of the data distribution. A positive value, such as 0.25 for "AC_DOUANE," indicates a right-skewed distribution with a longer tail to the right, suggesting that most companies gave high ratings, but with a few lower extreme values.

Conversely, a negative skewness value, such as -0.35 for "ATTENTES," indicates that most companies gave high ratings, but with a few lower extreme values. Kurtosis indicates the shape of the distribution compared to a normal distribution.

A kurtosis value close to 2, such as 2.00 for "PROBLEMES_TECH," suggests a relatively normal distribution. Values lower than 2, such as 1.90 for "AC_DOUANE," indicate a flatter distribution with fewer extreme values, suggesting a more uniform distribution of responses. Table 6 presents the results of the homogeneity of variances test (Levene's test) and the ANOVA analysis for the variables related to the first hypothesis.

Table 6. Homogeneity of Variances test and ANOVA results for the variables of the first hypothesis

Indicator	AC_DOUANE	SERV_ACCOMP	MODE_CONTACT	ATTENTES
Levene's Statistic (F)	1.85	2.10	1.95	2.00
df1	3	3	3	3
df2	272	272	272	272
Significance (Levene)	0.138	0.098	0.120	0.110
Sum of Squares	115.76	130.20	145.30	110.00
df (ANOVA)	3	3	3	3
Mean Square	38.59	43.40	48.43	36.67
F (ANOVA)	4.25	3.75	5.00	4.10
Significance (ANOVA)	0.006	0.011	0.002	0.007

The results show that for all the variables of the first hypothesis (AC_DOUANE, SERV_ACCOMP, MODE_CONTACT, ATTENTES), the variances of the groups are homogeneous ($p > 0.05$ for Levene's test) and the differences between the groups are statistically significant ($p < 0.05$ for ANOVA).

This suggests that the types of customs support have a significant effect on these variables, supporting the hypothesis that customs support contributes to the competitiveness of businesses. Table 7 presents the results of Levene's homogeneity of variances test and the ANOVA analysis for the variables related to the second hypothesis.

Table 7. Homogeneity of Variances test and ANOVA results for the variables of the second hypothesis

Variable	Statistique de Levene (F)	ddl1	ddl2	Signification (Levene)	Somme des carrés	ddl (ANOVA)	Carré moyen	F (ANOVA)	Signification (ANOVA)
EFF_MEASURES	2.30	3	272	0.078	120.45	3	40.15	4.50	0.004
TYPE_ENT	1.80	3	272	0.148	95.60	3	31.87	3.90	0.009
SECTEUR_ACT	2.15	3	272	0.095	130.70	3	43.57	4.20	0.006
TYPE_ACT_INT	1.90	3	272	0.125	105.80	3	35.27	3.85	0.010
IMPACT_COMP	2.05	3	272	0.105	115.90	3	38.63	4.00	0.008
TAUX_SATIS	2.25	3	272	0.083	122.50	3	40.83	4.30	0.005

The data analysis reveals significant results for all the variables examined in the second hypothesis (EFF_MEASURES, TYPE_ENT, SECTEUR_ACT, TYPE_ACT_INT, IMPACT_COMP, TAUX_SATIS). Levene's test indicates homogeneity of variances between groups ($p > 0.05$), while ANOVA highlights statistically significant inter-group differences ($p < 0.05$). These findings support the hypothesis that customs provisions are generally deemed appropriate by businesses.

However, their effectiveness seems to vary according to the specific characteristics of the companies, notably their type and sector of activity. Thus, the measures implemented by the customs administration, combined with the specific characteristics of the companies, have a notable influence on the variables studied. Table 8 presents the results of Levene's test and ANOVA for the variables associated with the third hypothesis.

Table 8. Homogeneity of Variances test and ANOVA results for the variables of the third hypothesis

Variable	Statistique de Levene (F)	ddl1	ddl2	Signification (Levene)	Somme des carrés	ddl (ANOVA)	Carré moyen	F (ANOVA)	Signification (ANOVA)
DEFIS_RENCONTRES	1.95	3	272	0.120	115.60	3	38.53	4.10	0.007
OBSTACLES_LOG	2.10	3	272	0.098	130.10	3	43.37	3.85	0.010
PROBLEMES_COMM	2.05	3	272	0.105	125.70	3	41.90	4.00	0.008
PROBLEMES_TECH	2.25	3	272	0.083	122.80	3	40.93	4.25	0.006
CHANGEMENTS_SOUAINS	1.90	3	272	0.125	110.50	3	36.83	3.90	0.009

The analysis of data related to the third hypothesis reveals consistent results for all the variables studied (DEFIS_RENCONTRES, OBSTACLES_LOG, PROBLEMES_COMM, PROBLEMES_TECH, CHANGEMENTS_SOUAINS). Levene's test confirms the homogeneity of variances between groups ($p > 0.05$), while ANOVA highlights statistically significant inter-group differences ($p < 0.05$). These results highlight the main challenges faced by Moroccan companies in their international trade activities. These obstacles primarily manifest in logistics, communication, technology, and sudden market changes. The study suggests that specific measures have been developed to help companies overcome these difficulties. However, the effectiveness of these measures seems to vary, which supports the hypothesis that the obstacles faced by companies are significant and that the strategies put in place to counter them have varying degrees of effectiveness.

4. Discussion of Results

The study's results highlight several crucial aspects of ADII's customs support and its impact on the competitiveness of businesses, aligning with the three formulated hypotheses. A comparison of these results with the existing literature allows for a deeper understanding of these dynamics.

Hypothesis 1: Contribution of customs tools to business competitiveness.

These results are consistent with analyses that state identifying new opportunities and reducing transaction costs through electronic customs services increase the competitive advantage of businesses [44], [54], [55].

This positive relationship between customs support and competitiveness reinforces the idea that a favorable business environment, based on adequate trade policies, effective customs administration, and good infrastructure, is essential for companies to compete effectively on a global scale [56].

Hypothesis 2: Perception of the adequacy of customs measures according to the type and sector of activity of businesses.

The results indicate that, regardless of their sector or type, companies recognize a significant impact of ADII's customs measures on their competitiveness, although the extent of this effect may differ. These observations underline the importance for customs administrations to adopt a differentiated approach, adjusting their strategies considering the specificities of each category of business. For example, customs administrations can implement trade facilitation measures and evaluate the activities of businesses to encourage the Authorized Economic Operator status, which is important for securing and facilitating legitimate trade in the international supply chain [57]. Some authors highlight customs intelligence, an "interesting" concept that emphasizes forming sustainable supply chain practices, focusing on data-driven decision-making to achieve sustainability goals [58].

Hypothesis 3: Obstacles encountered in international trade and measures to overcome them.

The listed obstacles significantly impact companies' operations. However, the measures implemented to overcome these obstacles are perceived as varying in terms of effectiveness, highlighting the need for ADII to focus on improving logistics [57], communication, and technological infrastructures [58], as well as managing unforeseen changes [59], to facilitate trade and enhance the competitiveness of businesses.

5. Conclusion

This study aimed to assess the impact of customs facilitation measures on the competitiveness of Moroccan businesses operating in the Oriental region. Through a representative sample of 276 companies of varying sizes and sectors, various aspects of customs support and its influence on business performance were examined. The results show that customs measures have an impact on reducing costs and clearance times, thereby contributing to better competitiveness of businesses in an increasingly competitive global context.

The analysis highlighted that small and medium-sized enterprises (SMEs), large corporations, and start-ups benefit differently from customs services, depending on their specific needs and sectors of activity. Companies in the trade, industry, and agriculture sectors all emphasized the importance of customs measures in facilitating their international operations. Moreover, logistical, communication, and technological obstacles were identified as major challenges hindering the smooth flow of trade. The study emphasizes the need for continuous adaptation of customs measures to meet the diversified needs of businesses. The Customs and Indirect Tax Administration (ADII) is called upon to strengthen its facilitation strategy and adopt innovative approaches to improve the quality and efficiency of services. This includes implementing integrated information systems, optimizing clearance processes, and improving communication with businesses.

The findings highlight the critical role of adaptability and institutional support in enabling small and medium-sized enterprises to navigate economic disruptions. Businesses that actively implement flexible strategies are better positioned to withstand challenges and maintain operational continuity. Furthermore, engaging in collaborative and sustainable practices within supply chains can improve both economic outcomes and environmental performance. These insights underscore the importance of fostering resilience and sustainability simultaneously, suggesting that future research could explore the mechanisms through which SMEs integrate adaptive strategies and circular practices to achieve long-term competitiveness.

Despite the significant contributions of this study, several limitations must be acknowledged. The sample size, although representative, could be increased to obtain more generalizable results. Furthermore, the use of various data sources may have introduced biases into the analysis. These limitations open up perspectives for future research, particularly conducting similar studies in other regions or countries, as well as exploring the governance of customs measures and their impact on businesses' intangible investments.

The prospects opened by this study are numerous for the future development of research on the impact of customs facilitation measures. It would be beneficial to conduct comparative studies in other regions of Morocco to understand how regional specificities influence the effectiveness of customs measures and their impact on business competitiveness. Moreover, it would be relevant to delve deeper into the governance of customs measures and their impact on intangible business investments, such as research and development, training, and information technologies. A longitudinal analysis could also be conducted to observe the evolution of the impacts of customs measures over an extended period, thereby providing a better understanding of the long-term effects of these policies.

Finally, the study could be expanded to include an evaluation of the impact of technological innovations and digitization initiatives on the efficiency of customs processes. The adoption of new technologies, such as blockchain and artificial intelligence, could be analyzed to determine how they can further improve the competitiveness of businesses by reducing costs and increasing the transparency and security of international transactions.

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