

Impact of Registration and Export Taxes on the Sesame Value Chain in Nampula Province

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Abstract: This article analyses the effects of registration and export taxes on the sesame value chain in Nampula Province, with particular emphasis on the perceptions of intermediary traders and exporters. The study assumes that the introduction of these taxes under Decree No. 75/2022 altered market functioning by affecting supply, commercialisation, operating costs, competitiveness and the adaptation strategies of economic agents. Methodologically, a mixed-methods approach was adopted, combining quantitative and qualitative data collected from 36 participants, comprising 22 intermediary traders and 14 exporters. Quantitative data were analysed using descriptive statistics, including frequencies and percentages, while qualitative data were examined through content analysis. The findings show that the taxes contributed to a reduction in the number of buyers, a decrease in traded volumes, downward pressure on producer prices and lower sesame availability in the market. From an economic perspective, the study identified increased operating costs, reduced profit margins, greater pressure on cash flow and a loss of competitiveness for Mozambican sesame in the international market. In response to this context, economic agents adopted predominantly defensive strategies, including reducing volumes, postponing investments and, in some cases, resorting to informal commercialisation mechanisms. The study concludes that, although the taxes were designed to achieve regulatory and fiscal objectives, their implementation in a context of high informality and structural fragility produced predominantly adverse effects on the sesame value chain in Nampula.

Keywords: Sesame; Value Chain; Registration Taxes; Export Taxes; Commercialisation; Nampula.

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I. INTRODUCTION

In recent decades, sesame has become one of the most important oilseeds in international agricultural trade, driven by expanding demand in Asian, European and Middle Eastern markets, where it is valued for food consumption as well as industrial and cosmetic uses (FAO, 2021; Bedigian & Harlan, 2018). In low- and middle-income agrarian economies, the crop has acquired strategic importance because it combines relative agroecological adaptability, export potential and the capacity to generate income for small-scale rural producers.

In Mozambique, sesame has gained prominence as an increasingly important commercial crop, particularly in Nampula Province, where favourable agroecological conditions, producers' accumulated experience and links to regional and international trading networks have supported the expansion of production and commercialisation (IFAD, 2019; MADER, 2023). Despite this potential, the sesame value chain in Nampula remains affected by structural constraints, including low mechanisation, limited extension services, dependence on intermediaries, insufficient access to market information and a high degree of informality in commercial transactions (Calima, 2014; Oxfam, 2018).

It was within this context that Decree No. 75/2022 introduced new regulatory requirements for the oilseed sector, including operator registration taxes and export-related charges, with the aim of strengthening state oversight, promoting formalisation and increasing public revenue (IAOM, 2022). Although, from a regulatory perspective, these measures may be justified by the need to organise the sector and reduce informality, their implementation raises important economic questions: to what extent do these taxes alter the dynamics of supply and commercialisation? How do they affect the operating costs, profit margins and competitiveness of agents operating in the sesame value chain?

From a theoretical perspective, analysing this problem requires the integration of contributions from microeconomics, agricultural economics and the value-chain approach. Supply and demand theory shows that cost changes tend to affect market equilibrium by shifting quantities, prices and agents' expectations (Marshall, 1890/2013; Samuelson & Nordhaus, 2012; Varian, 2010). In agricultural chains integrated into global markets, such as sesame, these effects become even more pronounced because of international competition and high exposure to external shocks (Krugman & Obstfeld, 2018; FAO, 2020).

Against this background, the present article analyses the impact of registration and export taxes on the sesame value chain in Nampula Province, focusing specifically on the perceptions and experiences of intermediary traders and exporters. The study assumes that recent regulatory changes affect not only the administrative aspects of the activity, but also interfere directly with agents' economic decisions by influencing supply, commercialisation costs, product competitiveness and the adaptation strategies adopted in the market.

The relevance of the study is both scientific and practical. Scientifically, the article contributes to addressing a gap in the Mozambican literature, which still contains few empirical analyses of the effects of specific regulatory taxes on agricultural export chains, particularly sesame in Nampula. From a practical perspective, the findings can provide useful evidence for improving public policy by helping to balance formalisation and revenue objectives with the need to preserve sector competitiveness and the economic sustainability of operators.

II. LITERATURE REVIEW

➤ *Agricultural Value Chains, Regulation and Competitiveness*

The value-chain concept makes it possible to understand how agricultural goods are produced, aggregated, commercialised and placed in final markets through interdependent activities carried out by different actors. In the strategic-management tradition, Porter (1985) describes the value chain as a set of primary and supporting activities which, when efficiently coordinated, create value and generate competitive advantage. In the agricultural context, this approach is useful because it goes beyond a narrow focus on production and incorporates logistics, commercialisation, finance, regulation and market access.

In export-oriented agricultural chains, governance and the distribution of value among the different links are strongly influenced by power asymmetries, access to information and the capacity to comply with institutional requirements. Gereffi and Korzeniewicz (1994) show that exporters and buyers often possess greater coordinating capacity in global chains, while producers and intermediaries remain more exposed to risks and costs. In environments characterised by informality and institutional fragility, economic regulation may both organise the market and intensify operational constraints.

State intervention in agricultural markets is commonly justified by the need to correct market failures, improve traceability, strengthen formalisation and establish minimum operating standards. However, when administrative and fiscal requirements increase transaction costs beyond operators' capacity to absorb them, the expected effects may be undermined (Bird & Zolt, 2008; Keen & Mansour, 2010).

➤ *Supply, Demand and the Effects of Taxes in Agricultural Markets*

In agricultural markets, supply is generally less flexible in the short term than in industrial sectors because production is tied to biological cycles, technological constraints and limited capital. Schultz (1964) argues that traditional agriculture displays structural rigidity that restricts producers' rapid response to market signals. Demand for exportable agricultural commodities, by contrast, tends to be sensitive to small price changes, especially where alternative suppliers and substitute products are available (Krugman & Wells, 2018).

The interaction between supply and demand determines market equilibrium. In actual markets, however, this equilibrium is affected by information asymmetries, intermediary power, logistical costs and institutional barriers. Timmer (2002) observes that agricultural markets in developing countries are highly sensitive to cost changes and regulatory shocks, making fiscal policies particularly relevant to sector competitiveness.

Taxes and regulations imposed on agricultural chains can produce ambiguous effects. Anderson and Nelgen (2012) demonstrate that fiscal and trade barriers reduce the net price received by producers and weaken countries' competitive position in international markets. Conversely, when combined with technical assistance, administrative simplification and infrastructure investment, regulatory policies can strengthen value chains and improve market coordination (African Development Bank, 2020; FAO, 2020).

➤ *Empirical Evidence on Sesame and Fiscal Policies*

Sesame has become an important export crop in several African economies, particularly because of strong Asian demand and the crop's relative adaptability to semi-arid and tropical zones (FAO, 2021). Empirical studies show that the competitiveness of this chain depends on logistical quality, institutional predictability, certification capacity and coordination among production, aggregation and export activities (Bedigian & Harlan, 2018; ITC, 2023).

In Mozambique, the literature identifies Nampula Province as the main centre of sesame production and commercialisation, but it also highlights persistent constraints: low productivity, dependence on intermediaries, limited credit, weak access to market information and predominantly informal trade (Calima, 2014; IFAD, 2019; Oxfam, 2018). This configuration makes the chain particularly sensitive to fiscal and administrative interventions.

With specific reference to Decree No. 75/2022, the evidence compiled in the dissertation shows that the introduction of registration and export taxes increased agents' operating costs, affected formal commercialisation and prompted defensive responses among operators. International literature suggests that similar outcomes have been observed in contexts where agricultural fiscal policies were not

accompanied by adequate support mechanisms for economic agents (Elobeid, 2019; World Bank, 2021).

III. METHODOLOGY

➤ *Research Design and Methodological Rationale*

The study adopted a mixed-methods research design in order to examine both the measurable patterns and the contextual meanings associated with the introduction of registration and export taxes in the sesame value chain. This choice followed from the nature of the research problem. The effects of a fiscal and regulatory measure can be expressed numerically through changes in perceived operating costs, commercial volumes, profit margins, cash-flow pressure and competitiveness. At the same time, the manner in which traders and exporters interpret those changes, reorganise their businesses and assess the institutional environment requires qualitative explanation. A single-method design would therefore have provided only a partial account of the phenomenon. The mixed-methods approach made it possible to combine the breadth of structured responses with the depth of participants' descriptions and documentary evidence (Creswell & Creswell, 2018).

The research was applied in orientation because it addressed a concrete problem affecting an economically important agricultural chain in Mozambique. It was descriptive because it characterised the participants and documented the distribution of their perceptions across the principal dimensions of the study. It also contained an explanatory component, since the analysis sought to interpret how the new charges were connected to market contraction, financial pressure, competitiveness and adaptation strategies. The investigation was organised as a case study of the sesame value chain in Nampula Province. A case-study strategy was considered appropriate because the effects of Decree No. 75/2022 could not be separated from the institutional, logistical and commercial context in which traders and exporters operate (Yin, 2017).

➤ *Study Area and Unit of Analysis*

The empirical study was conducted in Nampula Province, recognised as one of Mozambique's main centres of sesame production, aggregation and export-oriented commercialisation. The province was selected because of the economic importance of the crop, the presence of intermediary trading networks and exporters, and the relevance of the Nacala corridor to the movement of agricultural commodities. These characteristics made Nampula a suitable setting for examining how regulatory costs are transmitted through the commercial links of an agricultural value chain.

➤ *Population, Sampling and Participant Composition*

The target population consisted of intermediary traders and sesame exporters operating in Nampula Province. Because no complete and reliable sampling frame covering both formal and informal operators was available, probability sampling was not considered operationally suitable. The study therefore used non-probability purposive sampling, complemented by snowball recruitment. Purposive selection

ensured that respondents had direct experience of sesame commercialisation and sufficient knowledge of the regulatory environment. Snowball recruitment supported access to additional eligible participants through referrals from initially identified actors, a useful procedure in markets where part of the population operates through informal or weakly documented networks (Teddlie & Yu, 2007).

Eligibility was based on three main criteria: direct involvement in sesame trading or exporting in Nampula; experience of operating during the period following the implementation of Decree No. 75/2022; and voluntary willingness to provide information for academic purposes. Individuals without direct involvement in the relevant commercial activities, actors operating outside the defined geographical scope, and persons unable to comment meaningfully on the taxes were excluded. The final sample consisted of 36 participants: 22 intermediary traders, representing 61.1 per cent of the sample, and 14 exporters, representing 38.9 per cent. This composition reflected the greater numerical visibility of intermediary traders in local commercial circuits while retaining a substantial exporter group capable of describing export-related costs and competitive effects.

➤ *Data Sources and Research Instruments*

The study combined primary and secondary data. Primary data were obtained through questionnaires designed separately for intermediary traders and exporters. The two versions shared a common analytical core but were adjusted to the operational realities of each group. Questions for intermediary traders focused on registration status, changes in the number of buyers, quantities traded, prices paid to suppliers, transport and administrative costs, profit margins, formalisation and adaptation measures. The exporter instrument placed greater emphasis on export costs, the volume exported, cash-flow requirements, external buyer reactions, international competitiveness and strategic responses to the new regulatory environment.

Most closed questions used a five-point Likert-type scale. Depending on the wording of the item, the scale represented levels ranging from 1 (none or very low) to 5 (very high). This structure enabled respondents to express the intensity of perceived effects rather than being restricted to simple yes-or-no answers. The consistent scale also facilitated coding and comparison across variables. Factual items, such as type of participant, length of experience, registration status and destination markets, were retained as categorical questions because they required objective rather than attitudinal responses. A limited number of open-ended questions were included to allow participants to explain positive and negative effects, describe practical difficulties and identify the measures they considered necessary for improving the balance between regulation and sector competitiveness.

Secondary data were gathered through documentary analysis. The documentary corpus included Decree No. 75/2022, institutional reports, agricultural and trade publications, and documents relating to sesame production,

commercialisation, market organisation and exports. Documentary evidence was used to clarify the formal objectives of the regulation, contextualise participants' perceptions and compare field responses with the institutional description of the sector. The documents were not treated as neutral or self-sufficient evidence; they were read critically in relation to their purpose, date, institutional origin and relevance to the research questions (Yin, 2017).

➤ *Data Collection Procedures*

Questionnaires were administered through direct contact with the selected participants. Face-to-face administration was preferred because it allowed the researcher to explain the academic purpose of the study, clarify the response instructions and reduce the likelihood of incomplete questionnaires. Before answering, participants received a concise explanation of the topic, the voluntary nature of participation, confidentiality safeguards and the intended use of the information. No respondent was required to identify himself or herself by name, and participants could decline to answer any question.

Standardisation was maintained by using the same instructions, response scales and thematic sequence within each respondent category. The researcher avoided interpreting questions on behalf of participants or suggesting preferred answers. Where clarification was necessary, it was limited to explaining the meaning of the scale or the wording of the item. Completed questionnaires were checked for missing or inconsistent responses before data entry. Documentary materials were collected and organised by institutional source and thematic relevance, creating a separate evidence base for regulatory context, market conditions and sector support mechanisms.

➤ *Quantitative Data Processing and Analysis*

Closed responses were coded numerically and entered into a structured database. Likert categories were coded from 1 to 5 in the order presented in the instruments, while nominal variables received distinct category codes. Data cleaning involved checking the number of valid responses, verifying category ranges and comparing totals to the final sample of 36 participants. The analysis relied on descriptive statistics because the study sought to summarise the distribution and intensity of participants' perceptions rather than estimate population parameters or claim causal effects through inferential tests.

Frequencies and percentages were calculated for each closed item. Frequencies showed the number of participants selecting each response category, while percentages made it possible to compare distributions across variables with different category structures. For Likert items, the interpretation paid particular attention to the combined proportion of high and very high responses, since this indicated the concentration of strong perceived effects. Tables and graphs were used selectively to communicate the findings; the choice between them depended on whether numerical precision or rapid visual comparison was more important. Descriptive analysis was organised according to the specific objectives of the study, ensuring that every

statistical presentation contributed directly to the research questions (Field, 2018).

➤ *Qualitative and Documentary Analysis*

Open-ended responses were analysed through thematic content analysis. The procedure began with repeated reading of the responses in order to become familiar with the material and identify recurring ideas. Relevant statements were then coded and grouped into categories associated with the study objectives. The main categories included market contraction, difficulties in moving the product, pressure on producer prices, increased operating costs, reduced profitability, cash-flow constraints, loss of competitiveness, postponement of investment and recourse to informal commercial practices. Content analysis made it possible to move beyond the numerical distribution of responses and to explain how the taxes were experienced in day-to-day commercial operations (Bardin, 2011; Minayo, 2012).

➤ *Integration, Quality Assurance and Ethical Considerations*

Integration occurred primarily at the interpretation stage. For each research objective, quantitative results were presented first, followed by qualitative evidence and a discussion that connected both forms of data with the reviewed literature. This structure made it possible to determine whether the qualitative material confirmed, qualified or challenged the dominant numerical patterns. Documentary evidence provided a third point of comparison by distinguishing the formal objectives of the regulatory framework from the effects perceived by market actors. The use of multiple evidence sources strengthened the credibility of the analysis and reduced dependence on a single form of data (Creswell & Creswell, 2018; Yin, 2017).

Ethical principles guided participant recruitment, data collection and reporting. Participation was voluntary and based on prior explanation of the study. Respondents were not required to disclose their names, and the information was analysed in aggregate form. Open-ended responses were used without details that could identify individuals or businesses. The research was presented as an academic investigation rather than a fiscal inspection, an important distinction given the sensitivity of registration and informal trading. These safeguards were intended to reduce reputational and commercial risks and to encourage honest participation (Israel & Hay, 2006).

➤ *Methodological Scope and Limitations*

The methodological design has limitations that should be considered when interpreting the findings. First, the non-probability sample does not permit statistical generalisation to all traders and exporters in Nampula or Mozambique. Second, much of the evidence reflects participants' perceptions and self-reported experience rather than audited financial records or long-term administrative series. Third, the exclusion of producers means that effects transmitted to the farm level were assessed indirectly through commercial actors and the literature. Finally, because the regulatory framework was relatively recent, the study captured an adjustment period rather than definitive long-term effects.

These limitations do not invalidate the findings, but they define their analytical scope and reinforce the need for cautious interpretation and future longitudinal research.

IV. RESULTS AND DISCUSSION

➤ *Effects of the Taxes on Sesame Supply and Commercialisation*

The first analytical objective examined whether the taxes were associated with visible changes in the commercial movement of sesame. The evidence was considered across four closely related indicators: participation of buyers, quantities traded, prices transmitted towards producers and the availability of the product in market circuits. These dimensions were analysed together because a change in one part of the chain can influence the others. A reduction in buyer participation, for example, can weaken competition, slow product movement and intensify pressure on the purchase price offered further upstream.

The findings show that the introduction of registration and export taxes had visible repercussions on the dynamics of sesame supply and commercialisation in Nampula. Quantitatively, 61.1% of the participants rated the impact on the reduction in the number of buyers as high or very high, 58.4% considered the impact on traded quantities to be high or very high, 50.0% reported adverse changes in the price paid to producers, and 55.6% perceived a reduction in the availability of sesame on the market.

Taken together, these percentages reveal a consistent rather than isolated pattern. In every indicator, the combined high and very high categories accounted for at least half of the respondents. The strongest result concerned the reduction in the number of buyers, while the remaining indicators also showed majority perceptions of substantial impact. This convergence suggests that participants associated the new charges with a broad weakening of commercial fluidity rather than with a single administrative inconvenience. The result is especially relevant in a chain where small changes in buyer participation and transaction costs can be transmitted rapidly through prices and purchasing decisions.

Qualitatively, traders and exporters reported a decline in commercial dynamism, greater difficulties in moving the product, pressure on prices and uncertainty regarding buyer behaviour. Several participants indicated that the additional costs associated with the new regulatory framework reduced the interest of certain buyers and slowed the movement of the product along the chain. In some testimonies, the taxes were described as a factor contributing to market contraction rather than merely as an administrative requirement.

These findings support the literature showing that agricultural markets in developing economies are particularly sensitive to cost shocks and regulatory changes. Timmer (2002) and Meyer and Cramon-Taubadel (2004) show that additional costs tend to affect price transmission, reduce commercial fluidity and shift adverse effects towards the most vulnerable links in the chain, including producers.

➤ *Economic Impacts and Competitiveness*

The second objective focused on the financial consequences of the regulatory change. Operating costs, profit margins and cash flow represent interconnected dimensions of business viability: higher compliance and transaction expenses reduce the amount retained from each operation, while slower capital turnover limits the capacity to purchase, store and move subsequent consignments. Competitiveness was therefore assessed not as an abstract characteristic, but as the combined ability of agents to operate at costs and prices that remain attractive to local suppliers and international buyers.

Economically, the effects of the taxes were even more pronounced. Quantitative data showed that 69.4% of participants rated the increase in operating costs as high or very high, 66.7% reported a significant reduction in profit margins, 55.6% referred to substantial pressure on cash flow, and 69.4% indicated a loss of competitiveness for Mozambican sesame in the international market.

The qualitative responses deepen this finding. Many participants stated that the problem lies not only in the nominal value of the tax, but also in the combined expenses and delays associated with formal compliance with administrative requirements. Rather than facilitating market organisation, the measures were perceived as increasing the cost of doing business, particularly for operators with limited financial and logistical capacity.

The findings also indicate that the burden was not necessarily retained at the level at which the charge was formally imposed. Participants described adjustments in purchase prices, traded volumes and internal expenditure, suggesting that costs were redistributed across the chain. Exporters facing external price competition had limited scope to transfer the full increase to international buyers. Intermediary traders, in turn, operated under tighter purchasing margins and liquidity constraints. This pattern is consistent with value-chain analysis, which shows that additional costs tend to move towards actors with weaker bargaining power when final-market prices cannot be changed freely.

The literature on agricultural taxation and external competitiveness helps to interpret these results. Keen and Mansour (2010) argue that, in economies heavily dependent on fragile agricultural chains, taxation tends to have regressive effects when it is not accompanied by compensatory mechanisms. Similarly, the World Bank (2021) argues that, in price-sensitive international markets, small cost increases can undermine the competitive position of exported products.

➤ *Adaptation Strategies Adopted by Economic Agents*

The third objective examined how market actors responded to the changed cost and regulatory environment. Adaptation was assessed in terms of adjustments to volumes, prices, routes, investments and the use of formal or informal arrangements. Distinguishing between growth-oriented and defensive adaptation was important. An agent who invests in

storage, quality control or market diversification may be strengthening long-term competitiveness, whereas an agent who reduces purchases or postpones investment is mainly attempting to preserve short-term survival.

Faced with the new fiscal environment, traders and exporters did not remain passive. Quantitative results show that 63.9% of participants rated the need to adjust their commercial strategy as high or very high, 55.6% reported a significant impact on decisions to invest in business improvements, and 55.6% perceived an increase in informality as a form of adaptation. The most frequently reported responses included reducing purchase or export volumes, revising prices, postponing investments and seeking informal solutions to maintain operations.

The qualitative testimonies show that these strategies were essentially defensive. Rather than expanding, innovating or modernising, agents began to operate more cautiously, seeking to preserve liquidity and reduce exposure to risk. In some cases, participants referred to changes in commercial routes and increased reliance on informal arrangements, suggesting that the taxes also produced effects that contradicted the formalisation objective.

This distinction changes the interpretation of adaptation. The existence of strategic responses does not, by itself, demonstrate that the sector absorbed the regulation successfully. Most reported measures reduced exposure, conserved working capital or avoided formal costs rather than expanding productive and commercial capacity. The postponement of investment is particularly important because it can delay improvements in storage, product handling, traceability and quality compliance, all of which are necessary for sustaining access to demanding export markets.

The literature helps to interpret this behaviour. Ostrom (1990) argues that, in fragile institutional contexts, economic agents tend to develop their own adjustment mechanisms when formal rules become excessively costly. Accordingly, the adaptation observed in the sesame market should not be interpreted as evidence of positive sector reorganisation, but rather as a survival response in a more difficult and uncertain environment.

V. CONCLUSION

This article aimed to analyse the effects of registration and export taxes on the sesame value chain in Nampula Province, based on the perceptions of intermediary traders and exporters. The results demonstrate that the taxes, although designed for regulatory and fiscal purposes, produced predominantly adverse effects on supply, commercialisation, operating costs, competitiveness and the operational strategies of economic agents.

Regarding supply and commercialisation dynamics, the study identified a reduction in the number of buyers, lower traded quantities, pressure on producer prices and reduced product availability in the market. Economically, the findings clearly showed increased operating costs, reduced profit

margins, greater pressure on cash flow and a loss of competitiveness for Mozambican sesame in the international market.

With regard to adaptation strategies, economic agents responded predominantly defensively, prioritising lower volumes, restrained investment and, in some cases, the use of informal commercialisation mechanisms. These results suggest that the effectiveness of the taxes depends less on their mere existence than on how they are implemented, monitored and coordinated with public policies that support commercialisation, improve infrastructure and strengthen institutions.

The conclusions should be interpreted within the methodological scope of the study. The results represent the informed perceptions of a purposively selected group of intermediary traders and exporters and do not establish that every market change was caused exclusively by the taxes. Nevertheless, the consistency between the quantitative patterns, qualitative explanations and documentary context provides a credible basis for identifying areas in which implementation may require adjustment. In particular, the findings point to the importance of proportional charges, simplified procedures, transparent use of collected revenue and support measures that reduce the cost of formal participation.

In practical terms, the findings support a review of the mechanisms used to apply the taxes in order to achieve a better balance between revenue-raising and formalisation objectives, on the one hand, and the competitiveness, sustainability and efficiency of the sesame value chain, on the other. Future studies could expand the geographical scope of the analysis, include producers and regulatory bodies, and deepen the measurement of the effects of the taxes on sector prices, volumes and revenues.

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