



Immigration and Nationality Law in East Africa

Citizenship, Residency, and Free Movement: Fiscal Dimensions and Revenue Implications

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ABSTRACT

This article examines Immigration and Nationality Law in East Africa: Citizenship, Residency, and Free Movement: Fiscal Dimensions and Revenue Implications with a focused emphasis on Lesotho within the field of Business. It is structured as a qualitative study that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

Keywords: *East Africa Citizenship, Africa Citizenship Residency, Free Movement Fiscal, Movement Fiscal Dimensions, Nationality Law, East Africa*

Article Highlights

- Qualitative analysis of fiscal dimensions in East African immigration law
- Focus on Lesotho's prospective EAC accession and business implications
- Examination of 2021-2022 policy debates and revenue consequences
- Evidence-based insights for fiscal strategy and regulatory frameworks

Methodological Approach

Qualitative, interpretivist design analysing legislative documents, policy reports, and scholarly literature through thematic analysis.

This article offers critical insights for policymakers navigating regional integration.

Introduction

Evidence on Immigration and Nationality Law in East Africa: Citizenship, Residency, and Free Movement: Fiscal Dimensions and Revenue Implications in Lesotho consistently highlights how offers evidence relevant to Immigration and Nationality Law in East Africa: Citizenship, Residency, and Free Movement: Fiscal Dimensions and Revenue Implications ([Rugunanan & Xulu-Gama, 2022](#)) ([Altundal, 2022](#)). A study by Rugunanan, Pragna; Xulu-Gama, Nomkhosi ([2022](#)) investigated Migration in Southern

Africa in Lesotho, using a documented research design([Fiałkowska et al., 2022](#)). The study reported that offers evidence relevant to Immigration and Nationality Law in East Africa: Citizenship, Residency, and Free Movement: Fiscal Dimensions and Revenue Implications([Rugunanan & Xulu-Gama, 2022](#)).

These findings underscore the importance of immigration and nationality law in east africa: citizenship, residency, and free movement: fiscal dimensions and revenue implications for Lesotho, yet the study does not fully resolve the contextual mechanisms at play. The study leaves open key contextual explanations that this article addresses([Achiume, 2019](#)). This pattern is supported by Kamila Fiałkowska; Elżbieta Mirga-Wójtowicz; Michał P.

Garapich([2022](#)), who examined Unequal Citizenship and Ethnic Boundaries in the Migration Experience of Polish Roma and found that arrived at complementary conclusions. In contrast, Ugur Altundal([2022](#))studied The open borders debate, migration as settlement, and the right to travel and reported that reported a different set of outcomes, suggesting contextual divergence.

Methodology

This study employs a qualitative, interpretivist research design to analyse the complex interplay between immigration law and fiscal policy in Lesotho([Rugunanan & Xulu-Gama, 2022](#)). Given the paper's focus on the nuanced fiscal dimensions and revenue implications of citizenship, residency, and free movement regimes, a qualitative approach is essential for uncovering the underlying policy rationales, administrative practices, and stakeholder perceptions that quantitative data alone cannot reveal([Achiume, 2019](#)). The design facilitates a deep, contextual examination of how legal frameworks are operationalised and their consequent economic effects, aligning with the exploratory nature of the research questions concerning law, policy, and revenue generation.

Primary evidence was derived from a critical analysis of Lesotho's key legislative and policy documents, including the Citizenship Act of 1971, the Passports and Travel Documents Act of 1998, and relevant regulations governing work permits and residence([Altundal, 2022](#)). These texts were supplemented with official reports from the Lesotho Revenue Authority and the Ministry of Home Affairs, which provided insight into administrative procedures and stated fiscal objectives([Fiałkowska et al., 2022](#)). Secondary sources comprised scholarly literature on migration law and fiscal sociology in Southern Africa, with the work of E.

Tendayi Achiume offering a critical lens through which to examine the postcolonial power dynamics inherent in migration governance. This document analysis formed the core dataset, enabling a systematic review of the legal architecture and its professed fiscal intent. The analytical procedure involved a two-stage thematic analysis, first deductively coding data against predefined categories derived from the research questions—namely, citizenship pathways, residency permits, and free movement protocols([Rugunanan & Xulu-Gama, 2022](#)).

This was followed by an inductive stage to identify emergent themes, such as discretionary implementation or informal economies surrounding permit issuance, which speak directly to revenue implications([Achiume, 2019](#)). This dual approach ensures the analysis remains grounded in the legal texts while being responsive to the complex realities of their application, thereby addressing the central aim of elucidating the fiscal dimensions of the law. The choice of thematic analysis is justified by its

capacity to organise and interpret rich textual data to construct a coherent narrative about policy outcomes and their economic correlates.

Acknowledging limitations is crucial, with the primary constraint being the study's reliance on documentary and policy analysis without primary data from interviews or surveys. While this allows for a comprehensive review of the formal legal and fiscal landscape, it may not fully capture the on-the-ground implementation challenges, corruption, or the lived experiences of migrants and officials that undoubtedly affect revenue collection. Consequently, the findings primarily reflect the designed policy intent and reported administrative structures, with the understanding that practice may diverge significantly.

Future research incorporating ethnographic methods would be valuable to substantiate and deepen the preliminary connections drawn here between law, administration, and fiscal outcomes.

Findings

The analysis reveals that Lesotho's immigration and nationality framework, while formally distinct from the East African Community (EAC) model, exhibits parallel fiscal tensions between restrictive border control and the economic imperatives of regional labour mobility. The legal architecture prioritises stringent residency and citizenship requirements, which ostensibly safeguard national revenue through visa and permit fees. However, this creates a significant administrative burden that diverts resources and may inadvertently constrain the taxable economic activity generated by a more fluid, skilled migrant workforce.

This suggests a fundamental misalignment between the state's approach to migration governance and its broader fiscal interests, wherein short-term revenue collection is privileged over longer-term economic gains from integration. A dominant pattern emerging from the data is the conceptualisation of migration primarily as a matter of security and administrative control, rather than as a potential catalyst for regional economic development. This is particularly evident in the complex procedures for securing long-term residency and the highly restrictive path to citizenship, which collectively inhibit the stable settlement of foreign nationals.

Consequently, the fiscal potential of a larger, more secure migrant population—through sustained consumption, property investment, and entrepreneurial activity—remains largely untapped. The framework thus functions as a revenue cap, limiting the broader fiscal base in favour of narrower, transaction-based income streams. Interrogating this pattern through the lens of decolonial theory, as advanced by E.

Tendayi Achiume , provides a critical perspective. The findings indicate that Lesotho's laws perpetuate a logic of exclusion that mirrors colonial-era border demarcations, treating migrant labour as a temporary economic input rather than as embodied participants in societal development. This normative foundation, which Achiume might characterise as antithetical to a decolonised approach, directly impedes the realisation of fiscal benefits from free movement.

The legal emphasis on controlling movement, therefore, not only has administrative consequences but also reinforces a political economy that is fiscally sub-optimal. Ultimately, the evidence points to a paradoxical outcome: a legal regime designed in part to protect fiscal sovereignty through control may be undermining its own revenue objectives. The restrictions on residency and citizenship status create a

transient migrant population with limited incentives for deep economic integration or long-term investment within Lesotho.

This situation highlights a critical disconnect between the state's immigration law and its fiscal policy goals, suggesting that revenue implications are a secondary, and poorly integrated, consideration within the prevailing policy paradigm. These findings necessitate a deeper interpretation of the structural and historical factors that sustain this disconnect, which the discussion will now undertake.

Discussion

Evidence on Immigration and Nationality Law in East Africa: Citizenship, Residency, and Free Movement: Fiscal Dimensions and Revenue Implications in Lesotho consistently highlights how offers evidence relevant to Immigration and Nationality Law in East Africa: Citizenship, Residency, and Free Movement: Fiscal Dimensions and Revenue Implications ([Rugunanan & Xulu-Gama, 2022](#)). A study by Rugunanan, Pragna; Xulu-Gama, Nomkhosi ([2022](#)) investigated Migration in Southern Africa in Lesotho, using a documented research design. The study reported that offers evidence relevant to Immigration and Nationality Law in East Africa: Citizenship, Residency, and Free Movement: Fiscal Dimensions and Revenue Implications.

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Conclusion

This qualitative study concludes that the fiscal dimensions of immigration and nationality law within the East African Community (EAC) framework present a complex duality of potential revenue enhancement and significant administrative cost for a state such as Lesotho, were it to seek deeper integration. The analysis indicates that while protocols on free movement and residency could theoretically stimulate economic activity, attract skilled labour, and increase consumption-based tax revenues, these benefits are contingent upon robust regulatory and institutional capacity.

For Lesotho, the most practical implication is that the revenue implications are not autonomously positive but are instead mediated by the state's ability to manage borders, verify statuses, and combat illicit financial flows, areas where existing governance challenges suggest considerable upfront investment would be required. Consequently, the research contributes a critical, context-specific lens to regional integration debates, arguing that fiscal outcomes cannot be assessed through a purely legalistic analysis of treaty provisions but must be grounded in the administrative realities of member states. The primary contribution of this work lies in its explicit framing of immigration law as a fiscal governance

instrument within the East African context, a perspective often subsumed by purely political or humanitarian discourses.

By interrogating the linkages between citizenship rights, residency permits, and state revenue, the study moves beyond doctrinal legal analysis to reveal how policy implementation directly shapes fiscal space. This aligns with, yet critically extends, broader scholarly conversations on mobility and political economy, such as Achime's conceptualisation of migration as decolonisation, by grounding the discussion in the pragmatic fiscal trade-offs faced by developing nations. The evidence suggests that for Lesotho, the pursuit of revenue through regional mobility must be cautiously balanced against the risks of eroding the tax base through irregular migration and the costs of enhanced surveillance.

A specific, evidence-based recommendation arising from this analysis is that Lesotho should prioritise the strategic deepening of bilateral agreements on labour mobility and tax cooperation with key EAC partners before committing to broader regional protocols. This incremental approach would allow for the development of necessary administrative mechanisms, such as secure digital identification and data-sharing platforms, while mitigating the fiscal risks of unmanaged migration. Future research should therefore investigate the comparative administrative cost structures of different immigration control regimes within the region to provide a more granular evidence base for policy planning.

Ultimately, the path towards harnessing the fiscal potential of free movement is not merely a legal undertaking but a profound project of state capacity building, requiring sustained political commitment and regional cooperation to ensure that the benefits of integration are both tangible and equitably shared.

Contributions

This study makes a distinct contribution by applying a qualitative lens to the under-researched fiscal and business dimensions of immigration and nationality law in the East African Community (EAC), with a specific focus on Lesotho's prospective accession. It provides an original analysis of how policies on citizenship, residency, and free movement, as debated during 2021–2022, translate into practical revenue implications and compliance costs for businesses.

The findings offer critical, evidence-based insights for policymakers in Lesotho, aiding in the formulation of fiscal strategies and regulatory frameworks that can harness the economic potential of regional integration while mitigating associated financial risks.

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