



WORLD CUSTOMS ORGANIZATION

MODEL CODE OF ETHICS AND CONDUCT

Introduction

Public service is a public trust. Therefore, Customs employees have a responsibility to their Government and its citizens to place loyalty to the Government, laws and ethical principals above private gain. The public is entitled to have complete confidence, trust and respect in the integrity of its Customs administrations and to expect all Customs employees to be honest, impartial and professional in the manner in which they employ their skills, knowledge, experience and official authorities. To maintain public confidence, it is important that Customs employees maintain the highest standards of integrity in their dealings with members of the public, the business community and other Government officials, and maintain the same standards in their personal lives.

A key element of a sound integrity programme is the development, issuance and acceptance of a comprehensive Code of Ethics and Conduct which sets out, in very practical and clear terms, the standards of behaviour expected of all Customs employees. This point was recognized by the World Customs Organization (WCO) in the WCO Revised Arusha Declaration on Integrity in Customs which includes a specific recommendation on the issue of Codes of Conduct. The Arusha Declaration states that:

“Customs employees should be issued with a Code of Conduct, the implications of which should be fully explained to them. There should be effective disciplinary measures, which should include the possibility of dismissal.”

Purpose of Code of Ethics and Conduct

- The Code of Ethics and Conduct describes, in very practical and clear terms, the **minimum** standards of behaviour required of all Customs employees. These standards of behaviour shall be demonstrated by all Customs employees and are to serve as a guide when making decisions and taking actions.

To ensure public confidence in the integrity of Customs, all Customs employees shall respect and adhere to their particular Code of Ethics and Conduct, which generally comprises the following key elements.

Key Elements

The 11 key elements of the Code of Ethics and Conduct are:

1. Personal Responsibility
2. Compliance with the Law
3. Relations with the Public
4. Limitations on the Acceptance of Gifts, Rewards, Hospitality and Discounts
5. Avoiding Conflicts of Interest
6. Limitations on Political Activities
7. Conduct in Money Matters
8. Confidentiality and Use of Official Information
9. Use of Official Property and Services
10. Private Purchases of Government Property by Employees
11. Work Environment

Each of these elements is described in more detail below, along with an Appendix providing focus and specific guidance on the practical implementation of some of these elements in certain particularly sensitive aspects. WCO Members are encouraged to review and actively consider appropriate ways to contribute to the Appendix and further develop it in order to specifically address evolving integrity issues.

1. Personal Responsibility

1.1. General Rules

All Customs employees must accept personal responsibility for compliance with the Code of Ethics and Conduct. In particular, Customs employees must:

- perform duties with honesty, care, diligence, professionalism, impartiality and integrity;
- strive for the highest ethical standards to sustain the trust and confidence of the public they serve, not just the minimum required to meet legal or procedural requirements;
- take the time to read and understand the Code of Ethics and Conduct and the implications of non-compliance;
- not hold financial interests that conflict with the conscientious performance of duty;
- not engage in financial transactions using non-public Government information or allow the improper use of such information to further any private interest;
- not, unless an exception is provided for in the Code of Ethics and Conduct or any acts, laws, regulations, determinations or directions, solicit or accept any gift or other item of monetary value from any person or entity seeking official action from, doing business with, or conducting activities regulated by Customs, or whose interests may be substantially affected by the performance or non-performance of the employee's duties;
- observe all relevant acts, laws, regulations, determinations and lawful directions that relate to the performance of official duties and avoid any action creating even the appearance that they are violating any acts, laws, regulations, determinations or directions;
- treat colleagues and members of the public professionally and with courtesy;
- act impartially and not give preferential treatment to any private organization or individual;
- avoid waste and misuse of public resources;
- put forth honest effort in the performance of their duties in compliance with all laws, policies, statutes, rules, regulations and in accordance with their Code of Ethics and Conduct;
- not knowingly make unauthorized commitments or promises of any kind purporting to bind Customs;
- not disclose or use non-public information learned in the course of their official duties to benefit themselves or others;
- not use public office for private gain;
- protect and conserve Government property and not use it for other than authorized activities;
- not engage in outside employment or activities, including seeking or negotiating for employment, that conflict with official Government duties and responsibilities;
- disclose waste, fraud, abuse and corruption to appropriate authorities;

- satisfy in good faith their obligations as citizens, including all just financial obligations, especially those such as taxes, that are imposed by law; and
- behave in a manner that reflects positively upon, and will be a credit to, both Customs and its employees.

2. Compliance with the Law

2.1. Criminal Offences

All Customs employees must comply with the law.

Customs employees who commit offences involving, in particular, prohibited drugs, fraud, seeking or accepting bribes, illegal importation or exportation of goods, will be subject to disciplinary action and/or associated penalties applied as a result of criminal proceedings.

All Customs employees are required to inform senior management as soon as they learn that they are the subject of criminal or possible criminal proceedings. On receipt of such information, senior management should decide whether the official can be retained on normal duty, moved to alternative duties or suspended from duty.

Customs employees must not use their official positions or relationships established in the course of their duty inappropriately to influence or interfere with action being contemplated by internal investigation Customs employees or external law enforcement authorities.

2.2. Complaints against Customs and its Employees

It is crucial that the public has complete confidence in the integrity of Customs and its employees. In order to ensure this confidence is maintained, complaints against Customs, and/or individual employees, must be investigated promptly and objectively.

2.3. Internally Initiated Allegations

If Customs employees believe they are being instructed by a superior or a colleague to act in a way which is illegal, improper, unethical, or is in any way in breach of the Code of Ethics and Conduct in the course of their official duties, they have a responsibility to report the matter to a designated member of senior management or their department/agency's investigative unit. Employees should be specifically advised of and afforded appropriate official protections for such actions. In this regard, information exchange mechanisms, if they exist, should be free of any undue influence.

Senior managers or investigative units must take effective steps to thoroughly investigate all such claims. In some cases, particularly when allegations are made against senior officials, it may be necessary to refer the investigation to a body external to Customs. To ensure fairness, no one connected to the officer or working with the officer should take part in the investigation.

Behaviour inconsistent with the Code of Ethics and Conduct should not be considered acceptable and should be addressed in a timely manner. This could result in disciplinary action up to (and including) removal, in accordance with agency-defined Customs disciplinary guidelines, policies and procedures.

3. Relations with the Public

The public expects their dealings with Customs employees to be conducted with integrity, courtesy, impartiality, honesty and professionalism. To ensure a high standard of service is maintained, all employees must observe high standards of honesty, impartiality, character and conduct to ensure the proper performance of Government business and the continued trust and confidence of the public.

Customs employees shall not engage in any discriminatory practices based on race, national or ethnic origin, religion, age, sexual orientation, disability or any other discriminatory practices.

3.1. Promotional Activities on Behalf of other Organizations or Businesses

It is essential for Customs employees to maintain impartiality in their dealings with the public, including avoiding even the appearance of one party being favoured over another. Employees shall not use or permit the use of their Government position or title, or any authority associated with their public office, in any manner that could be construed to imply that the employee's agency or Government sanctions or endorses his/her personal activities or those of another; or to endorse any product, service or enterprise. If Customs employees are in doubt about the nature of such requests, then they must refer the matter to senior management.

3.2. Disclosure of Name – Wearing of Name Badges

Under most circumstances, members of the public have the right to know with whom they are dealing. As such, all Customs employees are expected to identify themselves in correspondence and on the telephone, as appropriate. In addition, Customs employees who come into contact with the public during the course of their work should wear a nameplate or some uniquely identifying officially assigned number (i.e. badge number, credential number, etc.). The exception to this rule is when the wearing of a nameplate or badge may endanger the personal safety of the official, or when the wearing of a nameplate may compromise or hinder a covert operation.

3.3. Safety – Assault and Obstruction of an Official

Employees should always, as a priority, consider their own safety and the safety of their colleagues when undertaking their duties. If a situation arises where it would be wiser to withdraw and seek additional support from trained personnel, then Customs employees should do so. In all cases, such action should be immediately reported to senior management as soon as it is safe to do so.

3.4. Dealings with the Business Community

The business community should have access to the ethical standards applied by Customs and should ensure that their own practices do not pressure Customs employees to depart from those standards. Any attempts by members of the business community to offer inducements or other benefits in exchange for favours or special treatment must be reported immediately to the appropriate senior official(s) or investigative unit of the department/agency.

4. Limitations on the Acceptance of Gifts, Rewards, Hospitality and Discounts

4.1. Gifts and Hospitality

A Customs employee's official duties often bring the employee into contact with persons and organizations doing business or seeking to do business with Customs, as well as those conducting activities regulated by Customs. While it is important to maintain contacts with outside groups, it is vital that Customs employees be seen as being free of any form of bribery or corruption. The offering of gifts and/or other benefits to a Customs employee by individuals or organizations may be, or may appear to be, an attempt by the outside source to influence a decision which a Customs employee is expected or required to make. Therefore, acceptance of gifts in such situations must be declined.

Customs employees are called upon to use their best judgment to avoid situations of real or perceived conflict. In doing so, they should consider the following criteria on gifts, hospitality and other benefits, bearing in mind the full context of this Code.

Public servants shall not accept or solicit any gifts, hospitality or other benefits that may have a real or apparent influence on their objectivity in carrying out their official duties or that may place them under obligation to the donor. This includes, for example, free or discounted admission to sporting and cultural events arising out of an actual or potential business relationship directly related to the public servant's official duties.

The acceptance of gifts should be clearly regulated and only permissible if :

- are of de minimis or modest value (up to a predefined nominal value);
- are within the normal standards of courtesy, hospitality or protocol; and
- do not compromise or appear to compromise in any way the integrity of the public servant concerned or his or her organization.

Where it is impossible to decline gifts, hospitality and other benefits that do not meet the principles set out above, or where it is believed that there is sufficient benefit to the organization to warrant acceptance of certain types of hospitality, a Customs employee shall seek written direction from his/her senior manager. The senior manager will then notify the Customs employee in writing whether the gifts, hospitality and other benefits are to be declined or retained by the department, donated to charity, disposed of, or retained by the public servant concerned.

In cases where a more expensive item is accepted, such as one from a foreign Government, for cultural or protocol reasons, the item must be surrendered to the Customs administration and must not be regarded as the personal property of the employee, but rather as the property of the Government. Where possible, an attempt should be made to diplomatically return the gift to the provider. In all cases, and regardless of the value of the item received, Customs employees must advise their senior manager in writing of any gift or hospitality received and the item must be listed on a register. The register should list the name of the official receiving the gift or hospitality, the supplier, a description of the item and its appropriate value.

4.2. Staff Involved in Procurement

Staff involved in procurement must take special care to ensure they do not contravene applicable rules and safeguards or behave in any manner that would render them liable to allegations of unfair purchasing practices. As such, staff should not, under any circumstances, accept gifts or hospitality from current or prospective suppliers.

4.3. Incidental Benefits Obtained as a Result of Goods and Services Purchased with Official Funds

Many commercial organizations offer free gifts to anyone using their services. If possible, incidental benefits, which would not typically be available to the general public under the same arrangement, are to be used only by the administration, and under no circumstances should individual Customs employees avail themselves of these benefits for personal use beyond established parameters.

4.4. Offers of Free Travel for Official Purposes

Some commercial organizations, such as airlines or ferry companies, may offer no cost and/or complimentary travel by offering vacant seats or places to Customs for use on official business. Such an offer must not be accepted without prior appropriate high-level approval in certain specified instances, and there must be an associated application of strict agency accountability practices, as it may lead to the suspicion of improper relations between the company making the offer and Customs.

4.5. Concessions and Discounts Offered to Members of Customs

Where companies offer discounts on their goods or services to all or a significant number of staff in Customs, and provided the offer has been made based on the purchasing power of the staff as individuals, the appropriate high-level official(s) may approve employee acceptance of such discount benefits. However, special care needs to be taken to avoid the possibility of suspicion that any obtained private benefit could influence the placing of a contract or a decision made by Customs. In addition, strict agency accountability practices should be employed accordingly in such cases. Therefore, discount offers and other similar benefits should not be negotiated with organizations with which Customs has official dealings.

Customs should have clear and concise guidelines on the responsible application of frequent flyer schemes and related benefits accrued from official travel, with the aim of ensuring that these programmes comply with generally accepted principles.

5. Avoiding Conflicts of Interest

5.1. Personal Association with those who do Business with Customs

Conflicts of interest, or the appearance of a conflict of interest, may arise from official dealings with, or decisions made in respect to, individuals who share private interests. For example, membership of societies, clubs, other organizations, or even family relationships can create conflicts of interest or the appearance of a conflict of interest. When an actual, perceived and/or potential conflict of interest arises, employees must advise the appropriate ethics or other designated official(s), and ensure their official duties do not place them in a position where allegations of unfairness may be made.

Recusal procedures, which should exist within Customs, must be followed, to avoid or remove oneself from participation in any situation that could lead to an actual or apparent conflict of interest. Customs should have readily applicable procedures in place that will allow for a recusal from official duties in those instances. If a decision is made not to totally remove the staff member from the situation, the procedures should also allow for the appropriate identification and management of the situation to an appropriate resolution.

5.2. Shareholdings

Customs employees may invest in shareholdings or other securities, however, employees may not participate in an official capacity in any particular matter in which they or anyone whose interests are imputed to them has a financial interest, should the particular matter have a direct and predictable effect on that interest. The financial interests of the following persons shall generally serve to disqualify an employee to the same extent as if they were the employee's own interests: the employee's spouse; the employee's minor child; the employee's general partner; an organization or entity which the employee serves as officer, director, trustee, general partner or employee; and a person with whom the employee is negotiating for, or has an arrangement concerning, prospective employment. Furthermore, Customs employees must not be involved directly or indirectly in any official decision which could affect the value of their own investments.

Likewise, employees must not use any non-public information obtained in the course of their duties to advance their private interests or those of others. If Customs employees believe there may be a conflict of interest in respect to any private or family shareholdings or securities, they must advise the appropriate ethics official(s) in their Customs organization.

5.3. Involvement in Business Interests and Government Contracts

No Government contract may be given to any member of Customs and/or any partnership association where a partner is a member of Customs.

5.4. Seeking Different Employment

Employees must disqualify themselves from working on particular matters affecting the financial interests of potential employers with whom they are seeking employment.

5.5. Engaging in Outside Employment

Where legislation or lawful directions do not forbid outside employment, Customs employees wishing to hold outside employment must obtain prior written permission from their supervisory chain of command or other designated official. When discussing this with senior management, Customs employees must be able to establish that such employment will not create a conflict of interest, or the appearance of a conflict of interest, or adversely affect the performance of the employee's official duties. All outside work must be performed outside official working hours and without making use of Government property or resources.

In addition, employees may not be paid by someone other than the Government to perform their official Government duties.

5.6 Family Member Employment

Any Customs employee who has a family member (spouse, child, or other relative, by marriage or blood, who is dependent upon the employee and/or resides in the employee's household) employed in a category of employment in which the Customs employee could not engage as outside employment because of the likelihood of a conflict of interest (i.e. a Customs employee could not work for a Customs broker, international carrier, bonded warehouse, etc.), must file a report through his/her supervisor to the ethics office or other designated official, for a determination as to whether the employment constitutes a conflict of interest or the appearance of a conflict of interest with the Customs employee's performance of official duties.

5.7 Post-Government Employment

Former Customs employees should limit communications or appearances before the Government on behalf of parties with whom the former Customs employee may have interacted when employed by Customs. Sensitive knowledge acquired throughout one's employment with Customs must not be divulged or referenced to outside Government entities. Former Customs employees should not undermine the public's confidence in the integrity of the Government through their actions or words. A period of time to be specified by the Customs administration should have passed between the conclusion of one's Customs tenure and the beginning of related public and/or private sector endeavours. There should likewise be practical administrative arrangements and/or conditions in place within Customs that provide guidelines for employment after separation from Customs. These restrictions should prohibit a former employee from providing certain services to or on behalf of non-Government employers or other persons, whether or not those services are done for compensation. Customs employees should consult with their Ethics Office or designated official in order to determine which post-Government avenues of employment should not be pursued. In addition, upon their appointment, all Customs employees should be required to sign a contractual agreement which should prohibit the use or disclosure of privileged or confidential information known to them by any reason of their service.

6. Limitations on Political Activities

Customs employees should follow Governmental guidance to ensure that official activities are not compromised, or give the appearance of being compromised, due to inappropriate political activities or public comments in the workplace. Rules governing politically-related activities should be clearly outlined to Customs employees. Customs employees should be reminded not to make inappropriate comments in public on matters relating to sensitive internal Government policies and programmes.

7. Conduct in Money Matters

7.1. General Rules

Customs employees must satisfy all just financial obligations, especially those that are imposed by law, including paying their taxes.

7.2. Private Financial Transactions

Private financial transactions between Customs employees are discouraged, and those between supervisors and subordinates are strictly prohibited. This includes making loans to staff members and/or acting as a guarantor, or providing security on loans.

Employees who are not in a supervisory/subordinate employee relationship, and who enter into voluntary private transactions with fellow employees, do so at their own risk. Those entering into such arrangements should ensure the work of Customs and its reputation are not adversely affected by their private arrangements, but (as a general practice) these transactions should be avoided altogether and shall not be conducted using official time, Government property, or resources.

7.3. Dealing with Official Money

The receipt and custody of any payment to the Government should be restricted to those who need to do so in the course of their official duties. In normal circumstances, no other employee should accept money payable to Customs unless specifically authorized to do so. When such authority is given, or is a part of standard employee responsibilities, it should be confirmed as such in writing.

A receipt in the prescribed form is to be issued by the employee receiving the money or any form of payment. If an official receipt cannot be issued immediately, a temporary receipt is to be issued and a copy of it signed by the payer, signifying that the amount shown on the receipt is correct. A copy is to be retained by the employee. If a temporary receipt is issued, then a permanent receipt clearly marked as “duplicate” should be sent to the payer as soon as possible. Any money accepted on behalf of Customs must be accounted for immediately and in accordance with formal procedures.

All Customs employees have a responsibility to the public to use collected funds only for official purposes and to make sure value for money is obtained. In addition, employees must avoid the perception or appearance that the funds taken in for official purposes are being used for the personal benefit of any member of Customs.

The following general principles apply to the spending of public money:

- public money must be spent wisely and properly;
- transactions involving public money must be accounted for correctly;
- only authorized persons may make spending decisions;
- the rules which apply to the acceptance of gifts, hospitality and other benefits apply to staff making spending decisions; and
- staff must not make use of their official position to further either their own private interests or those of others.

8. Confidentiality and Use of Official Information

All Customs employees have a duty not to disclose (without proper authority and lawful purpose) any non-public official information that has been obtained in the course of their official duties, such as proprietary business information and/or sensitive information related to enforcement of the law retrieved from automated Customs systems. Official information includes any information the employee acquires by reason of employment, that he or she knows or reasonably should know, that has not been made available to the general public. This rule extends to all documents, records, and information stored electronically. Likewise, Customs employees are required to protect the privacy of individuals and companies in official dealings.

Examples of misuse of official information include the following:

- providing official information to someone who does not possess the legal authority to receive such information;
- using information for personal or private gain; and
- taking advantage of a person on the basis of information gained through confidential records.

Engaging in any of the above activities is prohibited and may lead to disciplinary action and/or prosecution.

9. Use of Official Property and Services

9.1. General Rules

Unless specifically and reasonably authorized, the use of Customs resources and property, as well as services paid for with official funds for personal purposes or gain is prohibited. Such resources include:

- facilities (including telephones, photocopiers, office equipment/supplies);
- vehicles, vessels, machinery and equipment;
- computers and computer software;
- security passes and official stationary; and
- stamps and postal services.

Unauthorized expenditures on goods and services can be reduced by paying due attention to the physical security of all Customs assets. All Customs employees are required to make adequate security arrangements for Customs assets under their control. Specific guidance on integrity practices ensuring agency and personnel accountability when handling non-personal official property, such as detained/seized assets, can be found in the Appendix hereto.

9.2. Motor Vehicles

With respect to the use and care of official vehicles, specific rules should be applied.

These include, but may not be limited to the provisions that:

- employees will not use, or authorize the use of, official vehicles except for official purposes;
- employees driving official vehicles must be licensed and authorized;
- unauthorized passengers, including family members, must not be carried unless officially authorized;
- employees must not drive official vehicles, or any other vehicles, when under the influence of alcohol or any other intoxicant or drug; and
- unless specific permission has been granted, official vehicles must not be used to provide transport to and from an employee's personal residence.

9.3. Use of Official Identification

Badges, credentials and identification cards are to be used by Customs employees for official purposes only. Identity badges and security items are issued to assist and identify Customs employees in the performance of their duties and in exercising powers entrusted to them. They are not to be used for any other purpose. Security badges, keys, passwords and the like are to be safeguarded by the employee to whom they have been issued, and must be surrendered to Customs upon termination of employment.

9.4. Electronic Network Access and Usage

Customs employees having access to, or using, Government computer systems, equipment or software should make every effort to protect the Government from any possible threats to information security.

Government computer systems, or those of external agencies accessed via the Government network, software, equipment, Internet, intranet and e-mail should be for authorized business purposes.

Limited personal use of the Internet, intranet and e-mail shall be permitted provided it complies with all related legislation, policies and guidelines and does not affect the Customs employee's productivity or that of his/her colleagues. Examples of acceptable limited personal use include professional activities, career development or reading or writing brief e-mails after hours or during breaks.

Examples of misconduct related to the use of Governmental electronic networks include:

- knowingly viewing, downloading, possessing or distributing pornographic images or material;
- communicating images, material or e-mails containing offensive language or inappropriate comments;
- infringing copyright; and/or
- hacking and trying to defeat the security features of electronic networks.

Authorized officers may access restricted sites when conducting authorized investigations or when researching and developing sanctioned training material.

10. Private Purchases of Government Property by Employees

10.1. Purchases of Excess Government Articles by Employees

In common with other Government employees, Customs employees are allowed, provided no restrictions apply, to purchase excess/retired articles of general Government property that are on sale to the public, such as publications, surplus supplies and goods sold at Government sales, unless:

- Customs employees have, because of their official position, been able to obtain special knowledge about the condition of the goods being sold;
- Customs employees have been officially associated with the disposal arrangements;
- Customs employees receive the goods at a discount that would not be available to a member of the public; and
- articles are being sold by or at the direction of Customs.

10.2. Purchases of Goods from Customs Sources

It is important that Customs employees do not have, or appear to have, an advantage over members of the public in the purchasing of seized or forfeited goods. For this reason, Customs employees should be expressly prohibited from making purchases at such Customs sales and/or auctions, either directly or through a third party, when the property is owned by the Government and under the control of Customs, when it is seized or forfeited under the direction of Customs and/or incident to the functions of Customs. An exception to this rule would be, for example, if the sale is conducted by another department responsible for Government property.

Additionally, employees who are officially involved in the disposal arrangements or who, because of their official position, have obtained special knowledge about the goods, may not purchase such goods as bought by traders at such sales.

11. Work Environment

11.1. General Principles

All employees have the right to a healthy and safe workplace, free of discrimination and harassment, in which individual and organizational objectives can be met. A good working environment is one that:

- is fair and equitable;
- is safe and supportive;
- is free of alcohol and drugs;
- is free of harassment and discrimination;
- is respectful of individual differences and cultural diversity;
- provides honest performance feedback and development opportunities; and
- is supportive of staff participation in the decision-making process.

11.2. Fairness and Non-Discrimination

A commitment to fairness and non-discrimination is central to maintaining Customs standards of equity, ethical conduct and accountability. All employees must take an active role in ensuring the Customs work environment is free of discrimination and harassment of any kind, including sexual harassment.

11.3. Occupational Health and Safety

All employees should enjoy an expectation of a healthy and safe working environment as it relates to their assigned duties, as this has a direct impact on the overall perceived professionalism of the Customs administration. Concurrently, employees must take their own responsibilities seriously, contribute to workplace safety and promptly report any health or safety concerns or related breaches of rules or regulations to their supervisor.

11.4. Misuse of Drugs

Customs is responsible for interdicting illegal drugs that are crossing borders. In principle, users of illegal drugs shall not be selected for employment with Customs and an investigation shall be undertaken and appropriate disciplinary action administered with respect to any Customs employee who is found to use, possess, sell and/or distribute illegal drugs. Customs may require drug screening of all new entrants and may administer a programme of random drug testing of all Customs employees, as well as applying additional testing measures to those raising reasonable suspicion of drug use.

11.5. Misuse of Alcohol

Employees shall not report for duty or remain on duty while under the influence of alcohol. Under no circumstances shall employees operate a Government owned vehicle, whether on or off-duty, while under the influence of alcohol. Uniformed employees shall not purchase or consume alcoholic beverages, on or off-duty, while in uniform.

11.6. Smoking

Customs has a duty of care to protect its employees and provide a healthy and safe working environment. Employees must not smoke in areas where it is prohibited.

11.7. Standards of Dress

The dress and appearance of all Customs employees should reflect a professional image. Public perceptions and work practices can be influenced by the appearance of employees. At all times, clothing should be appropriate to the duties and generally established standards and should be kept neat, clean and tidy.

It is particularly important for uniformed employees to present a professional image. Every Customs employee issued a uniform must comply with the relevant guidelines when wearing it and be responsible for keeping his/her uniform clean and neat. Any alterations or repairs that become necessary must be undertaken promptly. Any uniforms deemed unsuitable for official duty should be immediately taken out of service and disposed of properly. Uniformed employees shall report for duty and remain in the uniform assigned for their work location and duties, unless otherwise authorized.

Summary

The public is entitled to expect all Customs employees to be honest, impartial and professional. To maintain public confidence, it is therefore vitally important that Customs employees maintain the highest standards of integrity and conduct.

To reinforce what was stated in the introduction to this Model Code, a key element in any integrity programme must be the development, issuance and ready application of a comprehensive Code of Ethics and Conduct which sets out, in very practical and clear terms, the standards of behaviour expected of all Customs employees.

To fully comply with the code, Customs employees must:

- perform duties with care, diligence, professionalism and integrity;
- strive for the highest ethical standards;
- behave at all times in a manner that enhances the reputation of Customs;
- behave in a manner consistent with the Code of Ethics and Conduct;
- support and encourage others to comply with the Code of Ethics and Conduct;
- report any behaviour that is inconsistent with the Code of Ethics and Conduct

In addition, **all supervisors and managers** have a particularly important role to play and must:

- strictly adhere to the Code of Ethics and Conduct, thus leading by example;
 - ensure staff are familiar with the relevant legislation, required standards, and departmental procedures and instructions;
 - deal with employees fairly and in good faith;
 - apply the Code of Ethics and Conduct in an objective manner; and
 - take appropriate action when Customs employees fail to adhere to the required standards or demonstrate behaviour that appears to be inconsistent with the Code of Ethics and Conduct.
-

APPENDIX

The content of this Appendix is developed with recognition that there are unique national laws and policies by which Customs administrations must abide. This Appendix seeks to provide specific and targeted guidance that minimizes opportunities for corruption in key areas. The WCO and its Members experience a myriad of challenges to integrity and this section of the Model Code is designed to ensure that relevant and timely guidance can be produced as new issues evolve and be shared widely with WCO Members to improve their risk management regimes in those identified areas.

I. Accountability for Detained/Seized Assets

Customs administrations are encouraged to employ modern and effective management practices over detained/seized assets, which is an area that is exceptionally susceptible to actions by Customs employees. Robust controls in this specific area can serve to bolster broad public confidence in the Customs administration. This guidance is provided to promote and encourage Customs administrations to establish sufficient controls to ensure accountability in the handling of detained/seized assets. These guidelines recognize that Members may have existing policies and laws in place that relate to seized property regimes—including aspects affecting other national programs, such as those relating to the disposal of seized property, employee recognition through rewards linked to the disposition of seized property, and other structures designed to manage seized assets. However the following guidelines are intended to offer the opportunity for National Administrations to potentially evaluate those policies and laws to determine if appropriate changes should be made.

Customs administrations with full or partial authority to detain, seize and/or forfeit assets should have clearly defined performance standards and harmonized procedures to ensure the optimal level of accountability and integrity of practices. Among the various key features of such established protocols, the following should serve as a useful basis for such a regime:

- No Customs employee's baseline employment or basic salary should be solely dependent upon the level of seizures or forfeitures (or proceeds thereof) achieved, even though they may receive appropriate official recognition and/or financial award, based on the merit of their actions;
- No Customs official should receive any manner of proceed/benefit directly derived from the final disposition of the affected property;
- Customs administrations with applicable seizure authority should have a manual or other reference source detailing applicable policies, procedures and statutory grounds;
- Customs administrations shall ensure that seized property is protected and its value preserved through to its final disposition;
- Customs administrations, consistent with applicable national requirements, shall ensure due process is afforded to affected parties to resolve seizure-related claims in an equitable and cost effective manner;
- Customs administrations should establish and adhere to effective seized property management practices, which include robust accounting and audit procedures that ensure detained/seized articles are maintained under strict accountability controls, and a clean audit result;
- Customs administrations retaining forfeited (or otherwise fully adjudicated) property for official use shall ensure that the property is subject to internal controls consistent with those applicable to property acquired through the normal appropriations process.

- I. Declaration of assets/Lifestyle audits (to be developed)
 - II. Personal security screening standards (to be developed)
-