



## THE Arusha Declaration

### DECLARATION OF THE CUSTOMS CO-OPERATION COUNCIL CONCERNING INTEGRITY IN CUSTOMS

#### The Customs Co-operation Council

**NOTING** that Customs is an essential instrument for the effective management of an economy and that it performs simultaneously the vital roles of combating smuggling and facilitating the flow of legitimate trade;

#### **ACKNOWLEDGING** that:

- corruption can destroy the efficient functioning of any society and diminish the ability of the Customs to accomplish its mission ;
- a corrupt Customs
  - will not deliver the revenue that is properly due to the State,
  - will not be effective in the fight against illicit trafficking, and
  - will obstruct the growth of legitimate international trade and hinder economic development ;
- the Customs has no right to public recognition or trust if its staff break the law habitually ;

**CONSIDERING** that corruption can be combated effectively only as part of a comprehensive national effort;

**DECLARES** that a top priority for all Governments should be to ensure that Customs is free of corruption. This requires a firm commitment at the highest political and administrative levels to maintaining a high standard of integrity throughout the civil service and particularly in the Customs ;

**DECLARES** that a national Customs integrity programme must take account of the following key factors:

1. Customs legislation should be clear and precise. Import tariffs should be moderated where possible. The number of rates should be limited. Administrative regulation of trade should be reduced to the absolute minimum. There should be as few exemptions to the standard rules as possible.
2. Customs procedures should be simple, consistent, and easily accessible, and should include a procedure for appealing against decisions of the Customs, with the possibility of recourse to independent adjudication in the final instance. They could be based on the Kyoto Convention and should be so framed as to reduce to a minimum the inappropriate exercise of discretion.
3. Automation (including EDI) is a powerful tool against corruption, and its utilisation should have priority.
4. In order to reduce the opportunities for malpractice, Customs managers should employ such measures as strategic segregation of functions, rotation of assignments and random allocation of examinations among Customs officers and, in certain circumstances, regular relocation of staff.
5. Line managers should have prime responsibility for identifying weaknesses in working methods and in the integrity of their staff, and for taking steps to rectify such weaknesses.
6. Internal and external auditing are essential, effective internal auditing being a particularly useful means of ensuring that Customs procedures are appropriate and are being implemented correctly. The internal auditing arrangements should be complemented by an internal affairs unit that has the specific task of investigating all cases of suspected malpractice.
7. The management should instil in its officers loyalty and pride in their service, an "esprit de corps" and a desire to co-operate in measures to reduce their exposure to the possibility of corruption.
8. The processes for the recruitment and advancement of Customs officers should be objective and immune from interference. They should include a means of identifying applicants who have, and are likely to maintain, a high standard of personal ethics.
9. Customs officers 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.
10. Customs officers should receive adequate professional training throughout their careers, which should include coverage of ethics and integrity issues.
11. The remuneration received by Customs officers should be sufficient to afford them a decent standard of living, and may in certain circumstances include social benefits such as health care and housing facilities, and/or incentive payments (bonuses, rewards, etc.).
12. Customs administrations should foster an open and transparent relationship with Customs brokers and with the relevant sectors of the business community. Liaison committees are useful in this respect.