WCO 17th
Integrity Newsletter
**Table of Contents**

- Editorial .............................................................................................................................................. 3
- Message from the ISC Chair .............................................................................................................. 4-5
- Angola Customs approach for the promotion of Integrity ................................................................. 6-8
- The Federal Administration of Public Revenue (AFIP) Integrity and Customs Strategy ............... 9-10
- Integrity, an institution wide approach in the Belgian Customs and Excise Administration of the Federal Public Service (FPS) Finance .............................................................................................. 11-12
- Danish Customs Agency Initiatives to promote Integrity in the process of the Organization and in employee’s behaviour .................................................................................................................. 13-13
- Actions implemented to promote Ethics and Integrity in Guatemalan Customs ................................ 14-15
- Hungarian National Tax and Customs Administration’s Anti-Corruption Activities ........................ 15-17
- Preventive vigilance to reduce corruption in Indian Customs administration ................................ 17-19
- Integrity awareness-raising for Malagasy Customs officers, through the publication of the Customs Officer’s Kit .......................................................................................................................................... 19-20
- Galvanizing ethical values and combating corruption in Moroccan Customs .................................. 20-23
- Promotion of Integrity and Transparency at Praguay’s National Directorate of Customs ............... 24-26
- Performance Measurement for Better Accountability and Integrity at the Tax and Customs Authority of Portugal .............................................................................................................................................. 26-27
- Anti-Corruption Activities in the Federal Customs Services of Russia ............................................. 28-30
- Uruguay Customs Establishing Common Lines of Action Between Public and Private Sector Stakeholders Regarding Ethics and Transparency .......... ................................. 30-31
- Update on WCO Integrity-related activities
  - WCO Integrity Sub-Committee (ISC/19) ......................................................................................... 31-33
  - Summary of the latest Integrity activities ....................................................................................... 33-36
  - Abbreviations .............................................................................................................................. 37-38
Editorial

Dear Readers,

The World Customs Organization (WCO) is delighted to introduce this 17th edition of the Integrity Newsletter. We wish to thank all the Members having contributed news articles on their Integrity promotion and corruption prevention efforts.

Customs is playing an increasingly prominent role in the protection of society, with greater focus on safety and security, particularly related to the fight against terrorism, fragile borders and passenger controls, as well as on trade facilitation and revenue collection. These roles cannot be performed without high levels of Integrity and professional ethics not only inside Customs, but also within the entire Customs environment. WCO Member governments and Customs administrations must respond adequately to the challenges currently posed by corruption. Methods and measures to combat corruption are also taking new forms and must be considered in order to combat effectively this negative phenomenon.

This edition features new initiatives, measures, practices and Integrity/anti-corruption programmes implemented to promote Integrity and fight corruption in the Customs Administrations of Angola, Guatemala, Hungary, the Russian Federation and India.

Readers will also have an opportunity to learn about the Integrity and Customs Strategy of the Federal Administration of Public Revenue of Argentina (AFIP) and about a global approach to Integrity at the Belgian Customs and Excise Administration within the Federal Public Service (FPS) Finance.

This edition contains interesting articles on a Danish Customs initiative to promote Integrity in the organization’s processes and in employees’ behaviour, and on Integrity awareness-raising for Malagasy Customs officers through the publication of the Customs Officer’s Kit.

In addition, readers will find out the programme to galvanize ethical values and combat corruption in Moroccan Customs; promotion of Integrity and transparency in Paraguay’s National Directorate of Customs; performance measurement for better accountability and Integrity in the Tax and Customs Authority of Portugal; and Uruguay Customs’ establishment of common lines of action between public and private sector stakeholders regarding ethics and transparency.

The Integrity Newsletter offers an ideal opportunity to publish details of measures taken and practices adopted by Customs administrations around the world in order to foster Integrity and fight corruption.

You are kindly reminded that the success of this Newsletter depends very much on your voluntary contributions, and that the articles published in the Integrity Newsletter are provided by WCO Members and, therefore, reflect their own personal views.

We trust you will enjoy reading this latest edition of the Integrity Newsletter!

The WCO Capacity Building Directorate
Message from the ISC Chair

Dear Readers,

We are now living in a new world triggered by the outbreak of COVID-19 pandemic, and this global unprecedented crisis provides us an opportunity to remind fundamental values and take lessons learned to further improve our strategies and rethink the way we work together. Interestingly, there are several impact similarities between the COVID-19 pandemic and the corruption pandemic that can be analysed with a view to draw some initial conclusions about the work we conduct at the WCO and the importance of Members’ engagement and cooperation with other stakeholders.

First, these pandemics do not discriminate, but the most vulnerable and disadvantaged will pay the highest price. As it became evident with the COVID-19 outbreak, any person can be infected by the new coronavirus, but there are certain groups at higher risk for severe illness. Furthermore, the poorest people, living in the most disadvantaged conditions, are more exposed to the effects of the COVID-19 and face greater challenges to adopt even the most fundamental measures to avoid its spread. Corruption too affects all countries, but its impact in the poorest and most vulnerable societies is the hardest.

On the other hand, we have been reminded that even small actions from individuals can have significant outcomes and, therefore, are important and necessary. From the beginning of the outbreak, we have witnessed increased awareness and action from individuals, including social distancing and hygiene measures, volunteers, blood donations, help to neighbours in need, mindful grocery shopping, amongst others. In countering corruption, individual actions such as raising awareness, demanding accountability, identifying and denouncing wrongdoing, and leveraging social media for these purposes, are crucial.

Furthermore, leadership and collective action have been critical to overcome the multiple challenges placed by the COVID-19 crisis. Effective collaboration between governments, private sector and civil society have allowed for more rapid and effective responses; from making difficult decisions like confinements, to reallocation of budgets, or expedite mobilisation of medical supplies. The fight against corruption can be improved through effective leadership and collective action, particularly if in combination with other legal, institutional and administrative reforms, lead to informed policy making and more effective implementation of processes that are fair and relevant to economic operators, and at the same time assist governments, including Customs Administrations, to fulfil their mandate and objectives.

However, trust is a prerequisite for effective collaboration and this can be built through high levels of

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transparency and accountability. Governments that have been relatively successful in containing the new coronavirus have gained citizens’ trust by providing clear, accurate, and real-time information. They have also made sound, timely decisions with demonstrable results\textsuperscript{ii}. In a similar way, collective action to counter corruption cannot be achieved without sound, transparent and accountable institutions.

What is true is that COVID-19 is equally testing the society and institutions in all aspects, including the vulnerability to corruption, particularly considering that in emergency situations, anti-corruption protections get waived or ignored, oversight becomes more lax, and people take advantage of the situation\textsuperscript{iii}.

We are now standing in a crossroad where it is on us to decide the pathway into the future. We can maintain the status quo, with anti-corruption mechanisms that present high risk of vulnerability, particularly during emergency situations, and can eventually be overtaken by criminal efforts, letting the corruption pandemic to spread with its devastating effects. Or, we can recognize the need to adjust to a new reality, step out of our silos and work collectively and collaboratively to develop innovative and resilient solutions that support Customs Administrations’ efforts to operate effectively in a good governance and corruption-free environment, even in the most challenging conditions. We must focus on the latter, and the WCO, and the Integrity Sub-Committee in particular, will continue to provide an excellent forum for Customs administrations and key stakeholders to support these endeavours.

Carlos Gabriel ENRIQUEZ MONTES

\textit{(Minister Representative to the EU and the WCO – Mexico)}

WCO Integrity Sub-Committee Chairperson

\textsuperscript{ii} S. Davenport, J. Kunicova & E. Kallaur (2020), “We’re all in this together: Collective action and trust in the age of coronavirus. 
\textsuperscript{iii} Jessica Tillipman quoted in K. Thorp (2020), “To Defeat the Coronavirus, Stop Corruption”, Foreign Policy, April 06, 2020.
Angola

Angola Customs’ approach to the promotion of Integrity

Eliminating the risks of political interference in Customs: the Customs Code approved by Decree-Law No. 5/06 of 4 October is now in force in Angola. This Code guarantees Customs and its users a legal instrument based on modern Customs practices which are promulgated by the World Customs Organization (WCO) and influenced by the internationalization of trade, the globalization of the economy and the assessment of the need for effective Customs controls which are consistent with the facilitation of legitimate trade.

Comprehensive, strategic and competency-based human resource management (HRM) with a view to promoting Integrity: in relation to recruitment procedures in the Tax Administration, employees first receive awareness-raising on integrity and compliance with the Staff Regulations and Code of Conduct. There is a normal training process which involves introducing the General Tax Administration (Administração Geral Tributária – AGT), and specifically Customs, tax and cross-cutting matters. Furthermore, specialized training is provided to employees whose activities changed following the introduction of new taxes and procedures. Training is also provided for in the area to which an employee is transferred or in the event of any other form of mobility. This training is conducted by internal and external trainers.

Effective rotation policies: the Human Resources Directorate (HRD) of our Tax Administration is preparing an Employee Rotation or Mobility Policy Document which takes into account the need to eliminate the possibility of employees holding vulnerable positions for long periods of time. This document will soon be presented by the HRD to the Board of Directors for approval. Nonetheless, if there is a risk of employee vulnerability then managers have the power to apply internal mobility.

Gender Equality/Diversity and Integrity: the following table shows staff growth and also provides an overview in terms of gender. The retrospective approach shows the different trends in relation to staff over the past three years: 2016, 2017 and 2018. The table below shows an increase of staff from 2016 to 2017, amounting to 13.93% and rising from 3,287 to 3,745 employees respectively, and an increase of staff from 2017 to 2018 in the order of 1.42% and rising from 3,745 to 3,798 employees respectively.

The number of AGT staff increases each year. However, it is worth noting that quantitative differences in terms of gender are not significant.
Effective techniques and mechanisms for investigating Integrity infringements

The Organic Statute of this Tax Administration provides for an Audit and Institutional Integrity Office, which, among other duties, is responsible for conducting investigations into the conduct of employees. To that end, it has an experienced team that has already received training in the Republic of South Africa in the field of investigations.

Performance appraisal for greater accountability and Integrity

In November 2018, the AGT and the United Nations Conference on Trade and Development (UNCTAD) entered into a contract for the installation and supply of an ASYPM (ASYCUDA Performance Measurement Indicator) module, with a view to improving revenue collection, trade facilitation and mechanisms for controlling, preventing and combating fraud and bad practices.

Introducing a holistic organizational development approach to Integrity development initiatives and strategies

Our Integrity development initiatives and strategies are closely aligned with the Revised Arusha Declaration. Accordingly, we would like to comment on the following:

**Code of Conduct:** our Administration has approved the Code of Ethical Conduct and Professional Decorum through Resolution No. 100/AGT/2017 of 3 July 2017. Each year, a programme for the dissemination of this Code is approved and implemented by means of lectures and dissemination campaigns, which cover the entire national territory.

**Legislation:** the Customs Code approved by Decree-Law No. 5/06 of 4 October, which is legislation regulating Customs in general and which is currently under review to bring it into line with the International Convention on the Simplification and Harmonization of Customs Procedures (Revised Kyoto Convention) and other WCO instruments, the development of WTO-led international trade practices, and the macroeconomic policy of the Angolan Government.

Furthermore, in relation to the adoption of best international practices, the Diploma for the Authorized Economic Operator (AEO) programme was approved and published through Presidential Decree No. 293/18 of 3 December.

It is also worth noting that the implementation of ASYCUDA World has been approved and published and the process of harmonization and simplification of legislation, procedures, Customs regulations and other administrative measures is underway to ensure Customs procedures are completed without undue or unnecessary burden.

**Transparency:** considering that Customs clients have the right to demand a high level of certainty and predictability in their transactions with Customs, the following measures have been taken:

- Publication of Customs laws, regulations, procedures and instructions on the AGT website, which are easy to access and are implemented uniformly and consistently;

<table>
<thead>
<tr>
<th>Description</th>
<th>Total females (%)</th>
<th>Total males (%)</th>
<th>General total (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2016</td>
<td>2017</td>
<td>2018</td>
</tr>
<tr>
<td>AGT-Head Office</td>
<td>523</td>
<td>613</td>
<td>1,136</td>
</tr>
<tr>
<td>1st RT</td>
<td>90</td>
<td>157</td>
<td>224</td>
</tr>
<tr>
<td>2nd RT</td>
<td>42</td>
<td>74</td>
<td>116</td>
</tr>
<tr>
<td>3rd RT</td>
<td>828</td>
<td>632</td>
<td>1,460</td>
</tr>
<tr>
<td>4th RT</td>
<td>162</td>
<td>223</td>
<td>385</td>
</tr>
<tr>
<td>5th RT</td>
<td>58</td>
<td>86</td>
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</tr>
<tr>
<td>6th RT</td>
<td>55</td>
<td>152</td>
<td>207</td>
</tr>
<tr>
<td>7th RT</td>
<td>28</td>
<td>75</td>
<td>103</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,786</strong></td>
<td><strong>2,012</strong></td>
<td><strong>3,798</strong></td>
</tr>
</tbody>
</table>
Establishment of clear mechanisms for administrative or internal appeals.

Definition of service standards determining the level of service users can expect from Customs or the Tax Administration.

On 18/09/2019, a Contact Centre where users may request information on Customs and tax matters, seek technical and technological assistance, submit their complaints, etc. was opened. It does, in fact, operate as a Virtual Tax Office.

Automation/Computerization: in this area, our Administration has taken several measures, including the following:

- There is now a payment gateway that enables payment of duties and taxes using a single a payment reference (RUPE), the amount of which features on the Billing Document (DC);
- The implementation of a GPS cargo monitoring system for containers at land terminals;
- In terms of the two core systems (SIGT and ASYCUDA) used by our Administration, establishment of access profiles to applications for each user according to their area of operation and responsibility;
- The SIIAT project foresees the implementation of a post-import audit module that will identify risk profiles;
- As for the two core systems (SIGT and ASYCUDA), it is possible to monitor accounts and access based on user logins to the Database;
- Implementation of the following electronic channels: Tax Payer Gateway, Call Centre and mobile applications that enable taxpayers to meet their obligations.

Leadership and commitment with regard to Integrity: the Code of Conduct approved by our Administration contains specific standards for members of governing bodies (Leadership), providing them with guidance for adopting model and civic-minded behaviour, in addition to other recommendations concerning Integrity. Furthermore, the Staff Regulations are contained in Articles 43 and 44 of the Conduct Code.

Additionally, through awareness-raising campaigns and dissemination of the Code of Conduct, managers are also encouraged to commit to promoting Integrity by serving as a model to their subordinates.

It also worth highlighting that Integrity is enshrined in the description of our values and vision as a tax institution.
Argentina

**Integrity and Customs Strategy of the Federal Administration of Public Revenue (AFIP)**

The Federal Administration of Public Revenue (AFIP) has responsibility for applying, collecting, controlling and auditing national taxes, social security resources and activities related to foreign trade. These tasks tend to contribute significantly to the country’s progress within the framework, among other things, of the principles of probity, equity and transparency that should guide the actions of public servants. Consequently, Integrity constitutes a fundamental value in the relationship between officials and citizens.

AFIP is fully committed to Government objectives, especially those defined as priorities in connection with the fight against corruption: institution-building, modernization of the State and smart integration into the world. This commitment rests on the understanding that the fight against corruption is at the heart of fighting poverty and achieving the country’s economic development, in the context of equal opportunities for its inhabitants.

**Institution-building initiatives:**
On 2 August 2017, AFIP created the Directorate of Institutional Integrity (DI INIT) which reports directly to the Federal Administrator of the Federal Administration of Public Revenue as its highest authority.

This Directorate is responsible for the prevention, detection and investigation of situations or behaviours that are contrary to the duties and guidelines of ethical behaviour applicable to AFIP’s agents and stakeholders. It implements actions that favour transparency and accountability in the exercise of public service.

Among the main advances, it is worth mentioning:

- AFIP’s New Code of Ethics;
- Dissemination and training (Training Programme on public ethics and institutional Integrity);
- Integrity of agents (promotions and designation of personnel, processes for admission of applicants);
- Prevention of conflict of interest (conflict of interest policy, confidential information declaration-based system);
- Transparency actions (gifts and travel);
- Reporting of complaints and investigations (ethical channel).

Now, it is important to consider that the improvement mentioned was not the result of isolated decisions, but rather part of an INTEGRITY PROGRAMME that requires a systemic, long-term and mature vision to achieve success, namely building a culture of Integrity.

**The Integrity Programme**
The primary objective of this global Integrity Programme is the cultural transformation of our Agency. This is to be achieved through a series of elements that have been gradually established:

**AFIP Integrity and Customs strategy**

Policies with special emphasis on the field of Customs administration have been formulated on the basis of the Revised Arusha Declaration.

This Declaration establishes a series of key factors to develop an effective programme in this area. The following have been considered:

- Regulatory framework
- Transparency
- Automation
- Reform and modernization

Finally, and regarding the initiatives that AFIP is planning to implement in matters of Integrity, it is worth mentioning the commitments made by this Federal Administration to deal with Integrity-related matters for the period 2019-2023 included in the National Anti-Corruption Plan (PNA) of the Argentine Republic, with special emphasis on the Customs service. Such commitments complement the improvements mentioned above that result from permanent actions.

- AFIP risk map;
- Rotation system for critical positions;
- Competitive exam for critical positions;
- Promotion of institutional dialogue spaces with foreign trade actors and third party organizations.
Belgium

**Integrity, an institution-wide approach in the Belgian Customs and Excise Administration of the Federal Public Service (FPS) Finance**

**Introduction**

The Belgian Customs and Excise Administration has made it a priority to further develop its internal control system. One of the foundations of a solid internal control system is the Integrity and ethical values of employees and management. Therefore, a multiannual Integrity policy plan (2019-2021) has been developed that contains:

1. Mission and vision
2. Commitment to the Integrity statement of the Board of Directors
3. Core values
4. A repertoire of the applicable laws and regulations
5. Principle of ‘guiding towards Integrity’
6. Guiding principles for handling Integrity violations
7. Primary actors (Integrity Service, Human Resources (HR), Internal Inspection, etc.)
8. Creation of a cross-cutting Integrity network
9. Objectives for the coming years
10. Methods for monitoring, reporting and evaluating

All the initiatives are based on three major pillars: prevention, detection and correction.

**Prevention – guiding towards Integrity**

One of the core values of the FPS Finance is being *Sound*. This means that we are aware of our social role and pay sufficient attention to the connection of trust between citizens and authorities. Therefore, we will always work virtuously and loyally and will avoid all forms of corruption. In this respect, the ‘Guidelines with the deontological framework’ is a major point of reference for staff members of FPS Finance. These Guidelines clarify the rules of conduct which apply to federal officials, as described in the Federal Deontological Framework.

We do this by:

- Publishing core values and the ‘deontological guidelines’ on our Administration’s website
- Organizing specific Integrity training
- Incorporating Integrity in the selection process
- Discussing the topic when employees join and leave the Administration
- Actively communicating what to do when witnessing an Integrity violation
- Actively communicating rights, obligations and possible sanctions
Conducting thematic Integrity-awareness actions

**Detection – reactive and proactive methods**

The Belgian Customs and Excise Administration tries to detect actual and potential Integrity violations through reactive and proactive methods. Reactive actions follow up on the suspicion of a potential Integrity violation. Proactive actions encompass intelligence gathering and process monitoring.

**Reactive actions**

Employees can report Integrity violations via four separate procedures:

- The first possibility is informing their immediate supervisor or local management.
- The second possibility is via the ‘Integrity Counsellor’. The ‘Integrity Counsellor’ is completely independent and can transmit a report to the Federal Ombudsman.
- A third possibility is to report an Integrity violation by notifying the internal inspection.
- A fourth and last possibility is to report directly to the Public Prosecutor.

Any external reports can be input through the complaint management system.

**Proactive actions**

In addition to the reactive initiatives described above, we actively strive to monitor Integrity risks (e.g. bribery, conflict of interest, leakage of confidential information) and evaluate the effectiveness of existing controls (e.g. separation of functions, authorization and delegation).

The FPS Finance has documented a large part of its existing processes and therefore has a large process repository. The Customs and Excise Administration tries to develop useful and practical work procedures that are aligned with these processes. The Internal Control Facilitator challenges employees to look at their own processes and identify risks. These risks are documented and periodically evaluated.

The internal inspection evaluates the effectiveness of controls and formulates recommendations. Should complex problems arise they can be submitted to the Customs control working group for further evaluation and resolution. Fraud indicators can trigger an investigation. The internal inspection can proactively investigate all possible Integrity violations.

**Correction**

Minor Integrity violations can be corrected through corrective (non-disciplinary) action. In more severe cases it is necessary to start a disciplinary procedure. This procedure is codified in a Royal Decree. If criminal prosecution is necessary, a report on the administrative investigation is submitted to the Public Prosecutor.
Denmark

Initiatives to promote Integrity in the organization’s processes and in employees’ behaviour

The Danish Customs Agency is part of the Danish Tax and Customs Administration, in which there are several initiatives to promote Integrity both in the processes of the organization and in employee behaviour.

For several years there has been an ongoing internal control project which randomly selects a certain percentage of employees in the Danish Tax and Customs Administration. The purpose of this project is both to conduct thorough tax and Customs audits of the elected employees ensuring compliance with rules and regulations, and to ensure a high degree of public trust in the Administration.

Another more recent initiative is the Codex on correct behaviour which is part of the onboarding process for new employees. The Codex discusses a number of topics ranging from correct behaviour in the Administration, freedom of speech and social media, use of databases and systems as well as gifts and other advantages. This internal Codex is supplementary to the Codex to which all state employees are subject. This Codex is called “Codex VII – the seven key duties”. The Codex was discussed by the central staff in the Danish Customs Agency as part of a workshop in the autumn of 2019. The seven key duties described in Codex VII are:

- Legality
- Truth
- Professionalism
- Development and cooperation
- Responsibility and management
- Openness to error
- Party political neutrality

In the context of organizational Integrity, the Danish Tax and Customs Administration has an office that conducts internal audits of different parts of the Administration. This ensures the Integrity of processes within the Administration.

One of the key processes that contributes to the Integrity of the Administration is how complaints about Customs controls are handled. The Danish Customs Agency only receives a few complaints regarding its Customs controls. When a complaint is received, the Customs officer who conducted the control and his superior write a statement describing, in objective terms, the circumstances of the control. This statement is reviewed and approved by the responsible Assistant Director. This statement is used as the basis for a letter replying to the complaint. Finally, this letter is approved and signed by the Director General before being sent as a reply to the complaint. This process ensures the appropriate attention at management level.
Guatemala

Actions implemented to promote ethics and Integrity in Guatemalan Customs

According to Guatemalan law, the Tax Administration Superintendency (Superintendencia de Administración Tributaria – SAT) is responsible for managing internal revenue and those taxes collected from foreign trade. The latter is in charge of the Customs Administration.

In 2015, Guatemala went through a large-scale case of Customs fraud that involved officials from different levels, affecting institutional credibility, employee morale and taxpayers' trust. In this light, it became essential to work on substantial matters, implementing a number of actions to promote ethics and Integrity within the Customs and Revenue Administration, as well as in the international trade supply chain. Additionally, strategies were put in place to fight corruption.

These measures were developed in the Institutional Strategic Plan 2018-2023, with the aim of embracing these efforts as a comprehensive policy, framed within the good practices stated by the World Customs Organization (WCO) in the Declaration of the Customs Co-operation Council Concerning Good Governance and Integrity in Customs, better known as the Revised Arusha Declaration (2003).

The Tax Administration called on the WCO and related partners to put a cooperation and institutional strengthening agenda in motion that would address the topic of ethics and Integrity from a comprehensive and multidimensional perspective, achieving the implementation of the following strategic measures:

a) Implementation of Decree number 37-2016 by the Guatemalan Congress, Law for the Strengthening of Fiscal Transparency and Governance of the Tax Administration Superintendency, as well as the Reforms to Decree number 1-98 by the Guatemalan Congress, Organic Law of the Tax Administration Superintendency. These reforms were aimed at ensuring internal control and transparency in the exercise of SAT’s functions.

b) Creation of an Office of Internal Affairs at managerial level, in charge of generating strategies for prevention and reaction. Actions have been put in place to enhance recruitment when working with profiles of candidates applying for Customs posts. Furthermore, reliability controls have been implemented with Customs personnel to tackle corruption. An Integrity Evaluation Department was created within this Office, with roles such as promoting and executing actions that lead to the strengthening of Integrity and the ethical behaviour of SAT personnel.

c) Creation of a Public-Private Dialogue and Cooperation Forum to address Customs matters, making ethics and Integrity priorities in the Customs-private sector agenda. Within this arena, agreements were reached to implement codes of conduct for all the actors in the foreign trade supply chain. This measure has fostered cooperation and good faith on behalf of all the partners involved in promoting conduct within a transparency framework.

d) Launch in 2018, on behalf of the Tax Administration, of a new Ethics and Conduct Code for SAT personnel, including all actors that take part in foreign trade and based on the recommendations presented by the WCO.

RESULTS OF EFFORTS TO PROMOTE ETHICS AND INTEGRITY
a. Implementation and publicizing of the “Report Corruption” Call Centre, as well as the e-mail address for receiving reports: denuncialacorrupcion@sat.gob.gt.

b. Dissemination of the Code of Ethics and Conduct for SAT personnel, through conferences and online courses about “Ethics and Values in Customs”.

c. Application of reliability testing to SAT personnel, through actions such as analysing Comparative Asset Sworn Declarations to identify risks among employees.

d. Implementation of Integrity evaluations with the purpose of identifying gaps or flaws in procedures and/or processes that could be opportunities for fraud and/or corruption.

e. Implementation of the Anti-Bribery Management System ISO 37001 and an awareness campaign about the dual track of corruption.

Hungary

Hungarian National Tax and Customs Administration’s Anti-Corruption Activities

Legality - Integrity as the focus of training

A basic social need is that public administration bodies shall carry out their duties in compliance with moral and professional ethics, with responsibility and by demonstrating professional commitment. As a public service organization, the National Tax and Customs Administration is also responsible for defining and communicating the approach it represents. Training plays a key role in this endeavour.

For the sake of legitimate procedures and fair and honest task performance, the training approaches the subject from two different but interrelated directions. One direction is the regulatory approach, which clearly focuses on the prevention of corruption and the detection of potential violations centred around the legal consequences of practices other than those laid down by the law and by internal regulations. This approach also stresses the importance of audits and inspections as well as the role of transparency in professional activities. The other direction seeks to reinforce value-driven behaviour by strengthening commitment to the organization's values and the sense of vocation, and building Integrity, thereby reducing the likelihood of unlawful, dishonest behaviour being entered into within the organization.

NTCA Organizational Fundamentals Training – Navigation module (whereby NAV is the Hungarian abbreviation of the National Tax and Customs Administration - NTCA).

Familiarity with Integrity, value-driven operations, and corruption prevention begins immediately after joining by developing a commitment to the organization. The purpose of education, irrespective of the role one plays in the organization, is to convey and reinforce an attitude that supports and defines the fulfilment of everyday tasks and to raise awareness of individual responsibility.
Detection of Bribery in Public Services - No. 1 & 2 Training

Detection of Bribery for Public Services No. 1 is training intended for officer colleagues through which they learn about the role of NTCA’s Central Management (CM) Security Department in anti-corruption activities and prevention of corruption. Participants gain insight into the organizational structure, tasks, powers and authority of the National Protective Service, the activities of the CM Security Department, as well as the procedures followed. The lecture series concludes with a brief presentation of the Prosecutor General’s Office and a few case studies.

Detection of Bribery for Public Services No. 2 is training that specifically targets managers. The first day of the training comprises a case study conducted by a Director representing an employer who has already experienced corruption cases. This lecture focuses on the NTCA’s management tools, the actions to be taken in a given situation, the decisions of the employer and other measures. Day two entails a workshop that aims to teach and guide managers not only to rely on central guidance in cases of corruption or suspected corruption cases, but also to think independently and make responsible decisions in the long term. This course is given interactively, with examples of multi-disciplinary case studies in small groups.

Integrity Training

The aim of interactive vocational training with the assistance of NTCA specialists is to develop a conceptual framework that helps participants become aware of certain fundamental issues of value-driven behaviour and corruption as well as identify personal and institutional responsibilities. Another focus is on Integrity, balancing rules and value-based elements. Following the training, a common conceptual framework will be developed: i.e. definitions on the basis of which phenomena with harmful effects may be recognized. By completing the training, one becomes aware of the essence of Integrity and accepts its meaning. This enables critical reflections on the phenomenon of corruption to be established.

Prevention of corruption – Border Tasks Training

Research data confirm that, by virtue of their scope of tasks, positions with a monopoly and the possibility to make discretionary decisions are particularly at risk from the point of view of corruption. It is in this spirit that top NTCA executives have formulated the need to develop a programme called Prevention of Corruption - Border Tasks. The aim of the course is to develop conceptual frameworks that help participants become aware of signs of corruption and identify personal and institutional responsibilities.

The programme endeavours to demonstrate the credibility-enhancing means of communication needed to reduce and mitigate corruption risks in border policing. The training combines traditional knowledge transfer through lectures with the use of interactive techniques and training elements. In addition to small group sessions and expressing individual opinions, the group itself draws conclusions with the help of a psychologist and professional moderator. The training includes self-knowledge, starting from the application of communication techniques, simulation of conflict situations as well as strengthening Integrity, which are all essential for the prevention of corruption and communicating organizational values.

The experience of these training sessions, which undoubtedly cover one of the most difficult and sensitive topics, is positive. Colleagues appreciate lively, enjoyable, hands-on presentations, and are generally engaged in task completion in a communicative, collaborative and interactive manner. In many cases, new and long-unidentified values are recognized by them within each other and within the organization.
Training is and will continue to be very important in Integrity and in the prevention of corruption. It defines an extremely important conceptual and ethical framework not only for new entrants but also for current employees, and helps to establish lawful and fair conduct within the organization. The role and responsibility of managers in preventing corruption is not negligible, and their participation in training is of paramount importance. In addition to this, it can be stated that the increase in the commitment and professional awareness of employees is directly proportional to the increase in the NTCA’s ability to retain its staff. Accordingly, the above-described training sessions offer measurable benefits to all concerned (employees, managers, organization, society and budget).

India

Preventive vigilance to reduce corruption in the Indian Customs Administration

1. Preventive vigilance to reduce corruption in Customs: as a part of preventive and pro-active vigilance activities in Customs, the Customs Department keeps a watchful eye on the activities of officers and staff of field formations, especially those having direct interaction with the taxpayers, so as to promote transparency and Integrity in official transactions and behaviours. At the beginning of every year, a detailed Vigilance Action Plan listing various measures to be initiated/steps to be taken, etc. is drawn up by the Department. The following measures are attributed to preventive vigilance in Customs.

(a) Comprehensive, strategic and competency-based Human Resource Management (HRM): comprehensive, strategic and competency-based HRM to promote Integrity in Customs can be achieved through sensitization of officers and educating citizens.

(i) Interactive sessions are conducted with officers of the field formations on vigilance matters and provisions of the Conduct Rules to sensitize them about the importance of maintaining honesty and Integrity in Customs.
(ii) National Academy of Customs and Indirect Taxes (NACIN) imparts training on vigilance matters to new officers entering the Service. It also organizes training and workshops on a regular basis for officers already working in the Department, to stress a Model Code of Conduct amongst the officers and promote honesty and Integrity.

(b) Sensitive posts rotation transfer:
   (a) As per the Chief Vigilance Commission’s Guidelines, officers are rotated between sensitive and non-sensitive posts on a regular basis.

   (b) The transfer and posting of Group ‘A’ officers are carried out in terms of the ‘Transfer/Placement Policy’ by the Central Board of Indirect Taxes and Customs (CBIC). Similarly, for Group B, C and D officers the postings are carried out in terms of Ministry of Finance letter No. A-35017/28/92-Ad-IIIIB dated 30/06/1994 which sets out the transfer guidelines.
The Chief Commissioners of Customs issue the local transfer policy in terms of the guidelines issued by the Ministry, taking local peculiarities, if any, into consideration. The Chief Commissioners place the officers at the disposal of the Commissionerate and specific posting is carried out by the Commissioners. In the event of a deviation from the administrative or Commissionerate policy, the Placement Committee/Commissioner has to record the reason for such a deviation in writing in the file, which is then to be approved by the Chief Commissioner of Customs.

2. **Leveraging Technology to reduce physical interfacing in Customs:** In order to minimize direct interfacing between officers and taxpayers, a large number of services have been made available online. The Central Board of Indirect Taxes and Customs has consistently and progressively leveraged technology for preventive vigilance. Under its aegis, Indian Customs was one of the first services to use information and communication technology (ICT) to ensure facilitation of legitimate cargo and passengers through effective enforcement. The following are some of the measures/improvements undertaken to reduce interfacing between taxpayers and officers:

   a. **The Indian Customs EDI Gateway (ICEGATE):** introduced 24/7 e-filing, e-payment, electronic message exchange and a helpline. Combined with the Indian Customs EDI System (ICES), it is the engine for effective handling of almost 10 million export and import documents annually, as well as 24/7 cargo clearance.

   b. **Single Window Interface for Facilitating Trade (SWIFT):** the introduction of the Single Window Interface for Facilitating Trade (SWIFT) has provided Indian Customs with a seamless interface connecting six regulatory agencies.

   c. **E-SANCHIT:** E-SANCHIT is an online application that allows a trader to submit all the supporting documents for clearance of consignments electronically, with digital signatures. In this way, the trader does not have to approach the different regulatory agencies with a hard copy of the documents. This consequently makes the entire consignment clearance process faceless and paperless.

   d. **Shift from the focus on gateway controls to post-clearance audit (PCA):** time taken for clearance at ports is related to the risks associated with the consignment, which is further linked to the need for further examination or verification to be conducted by regulatory authorities. In order to address the category of commercial risks, separate audit formations were created by introducing a new Section 99A in the Customs Act, 1962 to give statutory force to audits. Audit formations are engaged in conducting transaction audits, thematic audits and on-site PCA. These audit formations should eventually help in reducing the burden at ports.

   e. **E-sealing:** the e-seal procedure was introduced to replace the earlier practice of supervised sealing by the departmental officers, and to provide for the use of e-seals rather than bottle seals by those previously availing themselves of a self-sealing facility.

   f. **ICETRAK:** this is a light, easy-to-use mobile application aiming to bring together all Customs-related services on a single platform. This facility helps importers and exporters to track the processing of import and export declarations and the stage of clearance, thus eliminating information asymmetry and consequently preventing corrupt practices in Customs.

   g. **Digital use:** e-procurement/e-tenders/e-auction/e-disposal is being adopted to improve transparency and fairness in accordance with the Government e-Marketing Rules. All e-tenders are placed in the public domain to ensure transparency. E-auctions are carried out to introduce
greater transparency into the sale of confiscated goods. The e-payment system has also been adopted for payments to vendors.

3. **Surprise checks and vigilance audit**: preventive vigilance action is taken mainly by way of conducting surprise checks and vigilance audits. A total number of 100 surprise checks and 42 vigilance audits were conducted by the Department in 2018-2019, including one surprise check that was jointly conducted with the officers of the Central Bureau of Investigation. The Commissionerates are frequently reminded about the importance of conducting periodical surprise checks at sensitive formations. Vigilance audits of the Commissionerates are also conducted, with a view to pointing out measures to strengthen the vigilance mechanism and to prevent harassment of trade and take adequate action against delinquent officers from time to time.

**Madagascar**

**Integrity awareness-raising for Malagasy Customs officers, through the publication of the Customs Officer’s Kit**

Madagascar Customs, as a signatory of the Arusha Declaration of 7 July 1993 on Good Governance and Integrity in Customs, recognizes that Integrity is crucial to a healthy administration, and that the presence of corruption may significantly limit Customs’ capacity to carry out its tasks effectively.

As a result of its strategic position at borders and the services it offers to users, Customs is exposed to many cases of corruption which may involve Customs officers seeking illicit enrichment. In so doing, a Customs officer abuses his powers either in order to facilitate the accomplishment of Customs formalities, or to take decisions that are advantageous to certain prominent individuals.

In this context, the General Directorate of Customs has published the “Customs Officer’s Kit” and distributed it to all the Administration’s officers. The main objectives were:

- to help officers understand the concept of “Integrity”, as well as key Integrity-related attitudes and behaviours;
- to communicate the values associated with Integrity to all the Administration’s officers and instil those values in them, the goal being to achieve a state of zero corruption within the Administration.

**Interactive, fun resources for promoting Integrity**

**The Practical Guide to Integrity Commitments: a comic strip**

This Practical Guide, in the form of an illustrated story, invites the reader to follow two characters with opposite personality traits as they go about their day-to-day activities in the General Directorate of Customs. The main objective is to prompt readers, i.e. Customs officers, to question themselves and reflect on how they behave in the day-to-day performance of their duties, raise their awareness of the ethical values which must be adhered to, and set them thinking about the professional and personal aspects of their development as officers of the Madagascar Customs Administration.
Interactive Integrity Application

This application, known as ETHIDOU\textsuperscript{iv}, has been loaded onto customized memory sticks. It offers an entertaining approach to learning about, and understanding, Customs in general and ethical values.

The main objective is to give users an opportunity to test their knowledge and understanding in certain predetermined areas. This application, which takes the form of a multiple choice quiz with a text or narrative illustrating each correct answer, will enable Customs officers to acquaint themselves with any concepts they are not yet familiar with in the areas of Customs and Integrity.

**Madagascar Customs: towards a more innovative and accountable administration**

Building on this project, and in line with the vision of its new Director General, Madagascar Customs is entering a new phase to further reinforce its commitment to fighting corruption and fostering Integrity.

Thus, starting in 2019 the Administration has been working towards greater transparency in its actions, a commitment reflected in: the strengthening of dialogue with institutional partners and with the private sector; the conduct of information campaigns highlighting the services offered by Customs; and the launch of a Helpline (Centre d’Appel et d’Assistance - CAA) which is open to everyone, 24/7.

Regarding the Helpline in particular, it should be noted that Madagascar Customs is one of the first administrations in the country to introduce this facility. The Helpline is available to everyone, and can be reached at any time. It is: (1) a single point of access to Customs information, to deal with whatever questions users may have about Customs, or involving the Customs service, in a transparent and fair manner; (2) a provider of assistance to economic operators and users, to help them comply with the provisions of the Customs Law and Customs regulations; (3) a facility offering users easier access to information; and (4) a measure which aims to prevent fraud and strengthen the fight against corruption, by offering a structured system for making complaints and for whistleblowing.

Unfortunately, the Customs world is still known today as an area presenting powerful factors for corruption, especially in Africa. At the same time, Customs plays a key role in the development of countries, especially in a country like Madagascar where Customs still accounts for almost half of State revenue.

These projects, each in its own way, are pieces of the jigsaw puzzle we call Integrity – the guarantor of the Administration’s legitimacy. They promote ethical attitudes and practices, encouraging "good" behaviour among Malagasy Customs officers.

**Morocco**

**Galvanizing ethical values and combating corruption in Moroccan Customs (ADII)**

The aim of this presentation is to set out the main measures implemented by Moroccan Customs with regard to galvanizing ethical values and combating corruption. The measures taken in this context stem essentially from the WCO’s guidance and guidelines, in particular the Revised Arusha Declaration which, in our view, constitutes a sturdy foundation for developing and implementing an integrated strategy
regarding Integrity within Customs administrations.

The efforts to adapt and modernize made by this Administration with a view to putting into place the key factors needed to create an effective national Customs Integrity programme, as set out in the Revised Arusha Declaration, are as follows:

**Strategy and governance**
This National Strategy covers the various aspects of the matter concerned, which include upgrading the institutional and legal aspects, activating the prevention and repression dimensions, and enhancing the education and awareness-raising aspect.

The governance and Integrity dimension is ever-present in the Customs and Excise Administration (ADII) strategic vision, with great emphasis being placed on the fight against corruption by means of projects exclusively geared towards strengthening ethical conduct and transparency in Customs matters, such as by stepping up internal auditing and adopting a code of conduct for Customs staff.

**Regulatory and legislative framework**
Morocco has adopted the measures needed to raise ethical standards in public life and to combat all forms of corruption. Measures to consolidate the regulatory and legislative framework are, to this end, a key factor in mitigating the risks of corruption.

In this vein, Morocco has made significant progress in its fight against corruption, in particular through the ratification, in 2007, by the Kingdom of Morocco of the United Nations Convention against Corruption. In compliance with the spirit of this international convention, in particular Article 6 thereof which calls on the parties to establish national independent anti-corruption bodies, Morocco, in 2007, set up the Central Body for Prevention of Corruption (ICPC) which, in December 2018, became the National Authority for Probity, Prevention and the Fight against Corruption (INPPLC). The prerogatives of this constitutional body were expanded inasmuch as it could:

- propose to the Government the broad guidelines of a corruption prevention policy, especially as regards cooperation between the public and private sectors with a view to combating corruption;
- give the administrative authorities advice on measures that might be adopted to prevent cases of corruption;
- inform the competent judicial authority of all facts brought to its attention in the performance of its duties, which, in its view, may constitute corrupt practices punishable by law.

**Transparency**
The ADII has implemented a collection of measures and initiatives aimed at promoting a policy of openness, transparency and predictability in order to provide comprehensive and reliable information for Customs users and officials alike, with a view to reducing the discretionary powers of its officials.

**Automation of Customs procedures**
Fully alive to the tax, economic and security risks posed by corruption and malpractice, Moroccan Customs launched its plan to digitize Customs clearance formalities as part of its strategy to promote a “modern, efficient and transparent Customs” following automation of most of its business processes.

Automation, dematerialization and digitization measures introduced by the ADII related to other activities including:
- Electronic litigation management
- Computerization of occasional declarations
- Deployment of multi-channel payment solutions
- Implementation of the electronic signature approach
- Automated management of temporary admissions of vehicles
- Automatic selectivity and quotation
- Setting up a package of online services

Through digital administration, it has therefore been possible to:
- Reduce contact with customers: procedures governing declaration, control, payment and release all take place remotely, except in the event of physical verification
- Minimize and simplify human intervention
- Provide the internal oversight bodies, in real time, with all data and documentation relating to clearance operations
- Offer Customs officers all "mobile working" devices for carrying out their work outside the office in order to facilitate better organization of work and a reduction in the time needed for processing operations
- Establish SMART borders

Reform and modernization
As part of its reforms towards modernizing its operations, the ADII has undertaken to:
- Create, together with its partners, a National Single Window, known as PORTNET, to facilitate all port and foreign trade procedures
- Create a National Postal Clearance Centre
- Establish a National Targeting Cell
- Create the National Customs Squad
- Organize the profession of Customs broker
- Review the Customs Code and its implementing provisions

To bolster the reform measures, it has been necessary to harmonize Customs legislation with ongoing developments. Against that background, a project to review the Customs Code and its implementing provisions has been launched as part of a broad-ranging collaborative effort, setting out the following objectives:
- Promoting the simplification of Customs procedures;
- Taking advantage of technological developments and the dematerialization of Customs procedures;
- Ensuring greater fairness and transparency;
- Readjusting the balance of rights and obligations of the administration and economic operators.

Strengthening the audit and inspection functions
Bearing in mind the importance of preventive and control measures in the fight against corruption, the ADII has central and regional auditing and inspection structures in place which carry out both preventive and corrective functions within the scope of its activities.

The efforts made by the auditing and inspection structures are reflected in:
- the establishment of corruption risk mapping;
- the introduction of safeguards to obtain a better insight into the risks identified;
- the definition of hierarchical controls, responsibility for which lies with the local officials, and the introduction of an application devoted to following up the conducted controls;
- The installation of a computer application devoted to processing and following up recommendations issued in the course of the tasks conducted.

**Code of Conduct**
In setting out its strategy for upholding and promoting the rules of probity, impartiality and Integrity, the ADII has drafted a Code of Conduct which lays down the professional standards and rules of behaviour and conduct to be observed by all officers, irrespective of their ranking in the hierarchy, both when carrying out their duties and beyond.

**Human resource management (HRM)**
As the cornerstone for raising moral standards and improving governance, HRM policy is based, in particular, on mobility, in-service training, strengthening *esprit de corps* and boosting staff input, by means of the following measures:
- laying down the criteria of competence, merit and probity for appointment to positions of responsibility;
- placing Customs officers in competition with one another in calls for applications for vacant positions of responsibility;
- implementing periodical redeployment of Customs staff so as to shield them from practices and/or conduct that could impair their probity;
- encouraging worthy officers through promotion as well as through moral and financial reward;
- facilitating rigorous monitoring of officers’ conduct and appropriate measures to tackle inappropriate behaviour;
- ensuring the timely processing and documentation of disciplinary cases.

**Contracting**
In order to monitor the performance of both its central and decentralized structures, the ADII has adopted a contracting process in respect of a number of initiatives for meeting objectives previously negotiated by each of the entities concerned and validated by the General Directorate.
Paraguay

Promotion of Integrity and transparency in Paraguay’s National Directorate of Customs (DNA)

As part of its efforts to provide the best service to users and consolidate its relationship with citizens, Paraguay’s National Directorate of Customs (DNA) continues to adopt practices and tools that foster efficient and transparent management to ensure modernization, automation and professional Integrity. We would like to share some of these features with World Customs Organization Members.

The Institutional Integrity Plan was approved by the senior authorities to strengthen and consolidate ethical management. This management instrument consists of a range of strategies, actions and tools designed to sustain and strengthen institutional ethical management, transparency, Integrity and civil society participation in combating corruption through public monitoring mechanisms that enable fulfilment of the measures set out in the plan to be documented and monitored.

Another DNA initiative, the “Conoce tu Aduana” (Know Your Customs) communication campaign, is based around 20 videos with scripts drafted by officials from the various areas concerned. This is a creative, dynamic and efficient way to provide information on the institution’s functions, technological and IT tools, progress and achievements in an easily distributable format. The aim is to empower Paraguayan citizens by providing them with an educational tool offering reader-friendly public information that will ensure a better understanding of the DNA and its management.

With a view to promoting and strengthening active transparency, the DNA signed up to the Open Government initiative’s Third Action Plan 2016-2018, approved by Decree No. 5894/2016. The DNA demonstrated its commitment to this Plan by publishing its statistical data on Paraguay’s Open Data portal. This involved the launch and start-up of the Foreign Trade Statistical Data Window, a tool designed to facilitate and expedite access to public information. The Open Data website can be used to consult data on Customs import and export operations directly. This tool grew out of teamwork among staff from different fields who defined the statistical data to be made available and the form and period for updating such data. They also designed and created the Open Data window, which has 20 information fields. All search results can be exported in Excel, CSV and other formats, allowing the data to be edited, reused and redistributed. This resource can be accessed by anyone connected to Customs activity and the public in general at: https://datos.aduana.gov.py/datos.
With respect to human talent, all forms of workplace harassment violate the human rights of victims of this form of occupational violence. To help to dignify public sector employment, therefore, the Directorate of Human Talent has produced a manual entitled “MOBBING”, Acoso Laboral y Sexual, La Plaga del Siglo XXI [MOBBING, Occupational and Sexual Harassment, the 21st Century Scourge], as a contribution to continued improvements in the workplace climate and environment. This is an acknowledgement of how important it is for the DNA to have training material that provides an understanding of this issue and suggests how to intervene where necessary, since the DNA cannot fulfil its objectives and functions when its staff face or are threatened by risks or situations that breach their employment rights. This manual enables staff to identify how and when occupational and sexual harassment occur and helps them to take action to avoid and eliminate such conduct.

In the area of foreign trade facilitation, the DNA has made significant progress in implementing digital Customs clearance (Despacho Aduanero Digital – DAD) for import operations. This is a security protocol for lodging declarations or requests for clearance with the Customs authority, giving declarants security by means of a digital signature and token system. DAD facilitates and expedites Customs clearance procedures for goods, cutting bureaucracy in relation to signatures, stamps and photocopies, ensuring considerable time and paper savings and guaranteeing the authenticity, Integrity and confidentiality of information, since it is transmitted in encrypted form and can be decrypted only by recipients.

To consolidate relations with its interest groups, the DNA has set up a working group with the private sector to implement the Standard Internal Control Model for Public Institutions in Paraguay (MECIP). In this respect, a Good Government Committee was set up under the Good Government Protocol. This Committee is formed by DNA officials and representatives of the Chamber of Importers of Paraguay (CIP), the Chamber of Exporters (CAPEX) and the Customs Employees’ Association (AEDA). The Committee works in accordance with a Good Government Code that brings together the standards of conduct, mechanisms and instruments to be adopted by the authorities that govern, administer and manage public bodies in order to gain the confidence of internal and external audiences. This body addresses issues such as: establishment of the Customs career path and a rotation system; exchange of information on and research into the responsibilities of officials and users in Customs operations; strengthening of the risk management system; viability of adjusting the final date for registration and renewal of the signature and the requirement for Customs clearance agents to enrol their associates in the social security system; provision of additional human talent and infrastructure for the Tax Department; establishment of an interinstitutional working group to harmonize export-related statistical data; promotion of the Authorized Economic Operator (AEO) Programme among CIP members; nationalization of the Open Data Window, and drafting of the internal regulations of the Good Government Committee.

Needless to say, many other trade facilitation initiatives are currently being developed, i.e. access to advance information via the Integrated Cargo Verification System (SIVECA) and Electronic River Cargo Manifest Transmission (TEMAFLU); transparent management through the new Single Customs Monitoring Centre (CUMA), using cameras to view and film Customs operations (initiated in the Customs Administrations in Ciudad del Este and Encarnación), allowing people to see what goes on in the main Customs offices and control posts live via the institution’s website: https://www.aduana.gov.py/dna/online/indexe.php; modernization of the DNA with the assistance of international bodies, on the one hand, i.e. the World Bank with respect to strategic planning, project
management, the organizational model, human talent management, etc., and the United States Agency for International Development (USAID), on the other, with respect to enhancement of the AEO Programme; and, in the area of transparency and efficiency, the introduction of the Systematization of Customs Procedures Programme for 2020, with support provided by the Korea International Cooperation Agency (KOICA).

The Paraguay National Customs Directorate has made considerable progress, but many challenges remain if the long-awaited efficient, joined-up and transparent management that will fulfil institutional and state aims is to be achieved.

**Portugal**

**Performance measurement for better accountability and Integrity in the Tax and Customs Authority of Portugal**

**Competency-based human resources to promote Integrity**

Established in 2012, the Tax and Customs Authority (AT) is the result of a merger between three Directorates-General: Taxes, Customs and Excise and Tax Informatics Systems. In order to rethink and reorganize the structure of these three careers, Decree-Law No. 132/2019 of 30/08/2019 made provision for the replacement of specific career paths in the now defunct Directorates-General (with effect from 01/01/2020) by only two career paths comprising a broader functional content.

**Gender Equality/Diversity and Integrity**

According to the Constitution of the Portuguese Republic (CRP), as well as the legislation of the Public Administration concerning access to the Portuguese civil service in general, and therefore to the AT, discrimination and differentiation based on factors or requirements that do not justify positive discrimination are prohibited.

Gender equality in AT, and in particular in Customs, is well expressed in the fact that most employees are female. In fact, women make up 59% of the AT and about 57% of Customs.

**Performance measurement for better accountability and Integrity**

In the field of ethics and Integrity, a policy of accountability and transparency by AT leaders, managers and employees has been duly considered and carefully integrated into the Corruption Risk Management and Related Infringements Plan (PGRCIC).

The benchmarking system highlights the following principles, which are important when addressing performance measurement for better accountability and Integrity:
(i) Coherence and integration (aligning the action of services, managers and workers) in the pursuit of objectives and their implementation;
(ii) Accountability and development (reinforcing the sense of responsibility of managers and workers for service outcomes, and articulating improvements in organizational systems and work processes);
(iii) Transparency and impartiality (ensuring the use of objective and public criteria in the performance management of services, managers and employees, based on performance indicators); and
(iv) Quality of public services.

In this system, objectivity in the evaluation of the results is encouraged “in the context of introducing a global approach to organizational development for Integrity development initiatives and strategies.”

In this context, the AT has been implementing a set of strategic measures that contribute to the development of an organizational culture committed to ethics and Integrity, highlighting the following:

a) Promotion of a policy of voluntary compliance by economic operators;
b) Awareness-raising for the development of a culture of ethics and Integrity;
c) Promotion of training on ethics and transparency;
d) Creation, in 2015, of the AT Ethics and Security Committee, chaired by the AT Director General and comprising senior officers from Information Systems, Human Resources and Training, Taxpayer Relations, and Legal and Internal Audit;
e) Revision of the Code of Conduct for AT workers to explicitly include behavioural rules in an electronic work environment;
f) Creation of a computer mechanism to justify access to AT application systems with information protected by the duty of tax secrecy or personal data;
g) Creation of a tab on the Intranet homepage dedicated to the Ethics and Security of Information. This includes the Code of Conduct, the Letter of Commitment to Quality, the Letter from the User and the Ethics Letter, the Tax Inspectors’ Handbook on the Corruption Phenomenon, and relevant legal texts, security policies and periodicals;
h) The quarterly publication of newsletters on professional ethics, information security, guarantees of impartiality, regular access to systems and applications, and protection of personal data;
i) Preparation of a Manual of Incompatibilities in the exercise of public functions;
j) Integration into the Corruption Risk Management and Related Infringements Management Plan (PGRCIC) of inductive mechanisms for pro-ethical and Integrity attitudes;

Systematic evaluation by AT’s Internal Audit of the implementation and effectiveness of preventive measures for risks associated with the audited subject.

Leadership and Integrity Commitment (i.e. how should Customs leaders illustrate their commitment to Integrity development? What can be done to create such engagement?)

Leaders are responsible for implementing preventive measures for the risks identified within their organizational units. This is what gives rise to annual accountability, as reflected in the PGRCIC Annual Implementation Report communicated to the Corruption Prevention Board, an independent administrative entity that works with the Court of Auditors and whose purpose is to develop, in accordance with the legislation, a national activity in the field of corruption prevention and related offences.
Russia

Anti-Corruption activities in the Federal Customs Service (FCS) of Russia

We survey corruption-related risks on a regular basis, identifying reasons for and sources of corruption. We have introduced staff rotation and an incentive system (high salaries/bonuses, social benefits, etc.), established a Commission for the Prevention of Offences in Customs, implemented an anti-corruption system, and conducted an assessment of legislation and education programmes aimed at perceiving corruption as an unacceptable and anti-social phenomenon. When recruiting or granting promotion we apply polygraph testing and use high-grade psychological examinations. Our staff are tested yearly for professional certification to confirm their qualifications and compliance with their professional duties. Software has also been developed for submitting information about personal income and expenses rapidly and conveniently.

Eliminating risks of political interference in Customs

According to Russian legislation, a Customs official is not entitled to express interest in political parties or public and religious organizations. Also, Customs officers are obliged to display neutrality and exclude the influence of political parties on their professional duties. No cases of political parties’ interference in Customs have been identified to date.

Comprehensive, strategic and competency-based human resource management (HRM) to promote Integrity

One of the main directions of Integrity activities in Customs is still the prevention of corruption among officials. The most important element is the qualitative recruiting and appointment of candidates and officials. In order to minimize corruption-related risks when recruiting or promoting staff, our psychologists conduct an in-depth examination of candidates and also rate their professional and psychological suitability.

Rotation system

Since 2013, the FCS of Russia has been implementing a system of mandatory rotation among high-level Customs officials. This experience has already proven to be very effective. It preventing links being established between corrupt officials and subordinate or supervised organizations.

Rotation of Customs officials at non-managerial level is also possible, assuming an equal position is offered, regardless of region, specialization or category, but only with the agreement of both parties.

Gender Equality/Diversity

According to Russian legislation, all citizens have equal rights regardless of gender, race, nationality, status, place of residence, religion or other circumstances not related to their professional qualities. Cases of gender discrimination in the Russian Customs Authorities have not been identified.

Techniques and mechanisms for investigating Integrity infringements

In accordance with the National Anti-Corruption Plan, the FCS conducts the following activities:
- Identification of the reasons for and sources of corruption in Customs;
- Corruption-related risk surveillance and its elimination;
- Improvement of internal discipline in Customs;
- Anti-corruption training for officials;
- Publication of information on corruption in the Customs authorities;
- Mass-media coverage of daily activities of Customs and Customs officers.

Furthermore, Russian Customs has implemented mandatory procedures for submission of personal income/expenses, property and financial obligations (debt) data. Customs officers are prohibited from being involved in other paid activities, excluding scientific, creative and teaching activities. The FSC of Russia's Personnel Department analyses this information and conducts audits.

**Performance management**

Certification of Customs officials is carried out on regular basis in accordance with a schedule. The Qualification Commission consists of the senior officer of the person who is certified (as a rule, head of division) heads/deputies of other divisions/departments of the Customs Authority and, often, instructors/professors of the Russian Customs Academy or one of its branches. Based on the certification results, decisions are made on the nomination of a candidate to a higher appointment or on compliance with the criteria for the current position held.

**Introducing a holistic organizational development approach to Integrity development initiatives and strategies**

Russian Customs predicts that significant margins for reducing corruption levels can be achieved through the widespread application of digital technologies. Digitalization and automation of Customs formalities minimizes the human factor in the decision-making process. By transferring the declaration summation to electronic declaration centres (CED FCS Russia), the Russian Customs Service could split the inspection and examination of documents to prevent direct contact between economic operators and Customs officials.

**Anti-corruption success stories**

By 15 August 2019, there were 278 investigation cases against Customs officers and economic operators for attempted infringements of the Anti-Corruption Law.

In 2019, 139 people were rejected for Customs job vacancies due to corruption-related risks.

**The following are indicative samples of anti-corruption activity**

On 18 February 2019, a criminal case was initiated against the Head of the Customs Value Control Division of Saratov Customs for acceptance of bribes over a three-year period totalling 579,775 roubles (approximately USD 9,200).

On 18 February 2019 a criminal case was initiated against an officer of the SOBR (Russian Special Rapid Response Unit) in Voronezh Customs, who had been on a business trip to Smolensk Customs to support the activity of a special Customs mobile team. The officer had accepted bribes totalling 872,000 roubles (approximately USD 14,000) from a person involved in the delivery of food products from Belarus to Russia.

On 12 March 2019, a criminal case was initiated against an officer from Baltic Customs for acceptance of bribes totalling USD 147,000 from a representative of a trading company for downloading to the “Sea port checkpoint” program false information about the export of tobacco products from Eurasian Economic Union (EAEU) territory.
On 24 April 2019, a criminal case was initiated against the Head of the Customs Value Control Division of the South Customs Directorate for acceptance of bribes in August and September 2018 totalling 2,000,000 roubles (approximately USD 32,350) from a trading company for assistance in minimizing the Customs value of goods exported through Yeysk Customs Post.

On 24 June 2019, criminal cases were initiated against the Deputy Head of Turuhtan Customs Post in Baltic Customs and an officer from the Customs Clearance Division of that Customs Post for acceptance of bribes and mediation of acceptance of bribes from March to June 2019 totalling 1,170,000 roubles (approximately USD 18,870) and 895,550 roubles (approximately USD 14,000) respectively from the representative of a trading company involved in goods transport. The bribes were in return for general support and leniency regarding their business operations.

**Uruguay**

**Uruguay Customs is establishing common lines of action between public and private sector stakeholders regarding ethics and transparency**

In the Uruguay National Customs Directorate, we are committed to promoting Integrity and designing different lines of action in order to face up to the phenomenon of corruption.

In this Newsletter, in particular, we want to focus on the usefulness of Memoranda of Understanding (MoUs), signed with foreign trade operators from the private sector, on ethics and transparency; training activities carried out on these matters; and progress with the Pilot Procedure for Receiving Complaints from Signatories of MoUs.

**Action Plan agreed with the signatories of MoUs**

Among other actions taken, Uruguay Customs has been signing MoUs with public and private sector stakeholders aimed at establishing common lines of action regarding ethics and transparency, the fight against corruption and any others actions running counter to accepted behaviour by officials and the private sector.

These actions make it possible to boost the confidence of private sector, develop Codes of Conduct for Customs administrations and private stakeholders, carry out workshops and training activities related to ethics involving cooperation between Customs officials and foreign trade operators, and create action plans together.

We already have the right tool and we have to keep on working in order to make the most of it. In order to reach that goal, each year an action plan is developed in collaboration with the signatories. This year, for those private stakeholders that do not yet have their own Code of Conduct, Uruguay Customs has volunteered to work together with them to develop one.

For those who already have a Code of Conduct, the action to be carried out is a training activity for their members on their Code of Conduct and on Integrity. In that activity, a representative from the private sector.
sector will give a presentation of its Code and our Customs Administration will give a presentation of activities in the public area, referring to the actions taken and promoting the use of the Pilot Procedure for Receiving Complaints from Signatories of MoUs, using an information system specially created for these procedures by completing an electronic form.

**Training activities about ethics and the Anti-Corruption Plan**

Once again this year, an online course was offered to new Customs officials: it included specific content on ethics, and a webinar to follow up on concepts related to Integrity and the Fight against Corruption.

Over the next few months, an annual online course about Ethics and the Fight against Corruption will be made available to Customs officials.

**Pilot Procedure for Receiving Complaints from Signatories of MoUs**

In order to take all the necessary steps to effectively implement the IT system to receive complaints, we decided to start the procedure with a testing stage (pilot) involving the signatories of the MoUs, and it is set to be extended later to Customs officials and all citizens.

By implementing this procedure, we will receive complaints filed by signatories in a more organized manner, with the appropriate traceability, processing and monitoring.

The Procedure provides foreign trade operators with the means and corresponding guarantees for filing and substantiating complaints.

At first, as a pilot stage we will test the IT system, Reception Capability, Complaint Process, needs and adjustments.

We are focused on working hard on prevention, as well as on detection and sanctions. We are continuously working and we have to keep on doing so.

**Update on WCO Integrity-related activities**

**19th session of the WCO Integrity Sub-Committee (ISC/19)**

The 19th Session of the Integrity Sub-Committee (ISC) was held at WCO Headquarters in Brussels on 20 and 21 February 2020. Over 100 delegates representing WCO Member administrations and stakeholder organizations participated in the discussions, receiving a warm welcome from the Chairperson, Mr. Carlos Enriquez Montes from Mexico.

Under this year’s ISC theme of “Building Trust in the Digital Era”, the Deputy Secretary General, Mr. Ricardo Treviño Chapa, acknowledged that in this era of new technologies and digitalization, Customs authorities are increasingly faced with Integrity challenges with regard to their internal systems and the security of their sensitive data. In this connection, the DSG said that Customs modernization programmes and initiatives should concentrate on ensuring the right legislation, professional skills and financial investments were in place.
Under the Agenda item “Building Trust with the Private Sector”, the speaker from the Mauritius Revenue Authority, Mr. Soopayah Narrainen, Director of Internal Affairs, stressed the importance of building trust with the private sector to ensure compliance with laws and regulations. The speaker from European Affairs Expertise (EURAFFEX), Mr. Cesar Guerra Guerrero, Director of Trade Policy, highlighted the guiding principles and steps needed to ensure that effective partnerships, based on trust, could be built with the private sector.

Under the Agenda item “Data Analytics in Support of Integrity Development and Fighting Corruption”, the speaker from Madagascar Customs outlined how his Administration was using data to promote Integrity and fight corruption. The speaker from the General Customs Authority of Saudi Arabia reminded delegates that all internal control systems had weaknesses that could easily be exploited, and the speaker from the China Mission to the EU outlined the structure of internal audit control mechanisms in his Administration and highlighted the scientific and technological initiatives introduced, aimed at enhancing Integrity overall.

Under the Agenda item “Political Interference in Customs: How to respond”, the speaker from the Liberia Revenue Authority highlighted the challenges posed by the politically driven and legally based exemptions framework that was having a significant impact on the revenue yield of the Customs Administration. The speaker from the UK’s University of Birmingham outlined a research study and related findings on the informal/illicit trade sector across the borders of Benin, informing delegates of one of the key findings that some form of bribery was involved in the vast majority of these informal transactions.

Furthermore, on Day 2, under the Agenda item “Latest Developments and Initiatives on the Integrity-Related Tools and Instruments”, the WCO Secretariat highlighted the main Integrity-related tools, instruments and guidelines, in particular the Revised Arusha Declaration (RAD) and the Integrity Development Guide (IDG), and provided delegates with the background to and proposed process of reviewing and updating the IDG. The Secretariat then provided a brief overview of the new Customs Integrity Perception Survey (CIPS), delivered under the Anti-Corruption and Integrity Promotion (A-CIP) Programme, which had been developed and conducted in collaboration with the external partner Ernst & Young (EY) Germany. The representatives of Ernst & Young (EY) Germany, Mr. Jens Paulus, Associate Partner and Ms. Josefin-Luise Von Massow, Manager, provided delegates with an overview of the work of EY Germany. They referred in particular to EY’s Forensic & Integrity Services, a highly specialized advisory unit engaging in forensic investigations, Integrity services, compliance advice and good governance focused on promoting transparency and Integrity. EY Germany also provided delegates with a comprehensive presentation on the CIPS, including background information on their partnership with the WCO, details about the A-CIP Programme, and how the CIPS is an inherent part of the Programme.

The ISC took note of the progress made in terms of enhancements to the IDG and the development and pilot implementation of the CIPS, and endorsed the establishment of a virtual working group on the review of the IDG according to a plan and the conceptual directions presented during the session.

The WCO Secretariat also provided an overview of the activities carried out by the WCO in the field of Integrity enhancement for the 2019/2020 financial year. Activities included delivered missions, cooperation with international organizations from the Integrity community, Integrity-related capacity building projects, as well as information on the publication of WCO Integrity Newsletters.
Lastly, a panel discussion took place on “Enhancing Cooperation and Information Exchange Between Customs and State Anti-Corruption Authorities”. The panellist from the Czech Customs Administration provided an overview of its Internal Anti-Corruption Programme, the Kenya Revenue Authority panellist outlined how its internal Integrity governance structure enabled smooth collaboration with other government agencies, and the panellist from the Basel Institute on Governance spoke about how the Institute was a strong advocate of collective action in the fight against corruption. The moderator summarized the discussion by stating it was clear that enhancing cooperation and information exchange between Customs and other government agencies was crucial and that related mechanisms needed to be introduced to facilitate this.

Mr. Carlos Enriquez Montes of the Mexican Tax Administration Service was re-elected as Chairperson of the ISC, and Mr. Djeuwo Marcellin, Regional Director of Cameroon Customs, was elected as Vice-Chairperson.

**Summary of the latest Integrity activities**

From 1 January 2020 to 25 June 2020, the WCO conducted several Integrity-related activities to its Members and engaged further in cooperation with its international partners.

**Integrity development missions**

In February 2020, the Customs Administration of Paraguay benefited from an Integrity development follow-up mission on implementation of the provisions of all 10 key factors of the WCO’s Revised Arusha Declaration, following on from a mission carried out in December 2015.

In June 2020, the WCO collaborated with the U.S. Customs and Border Protection (CBP) to conduct a webinar series focused on Integrity. The series was designed to raise the awareness of CBP officials regarding the WCO’s holistic approach to integrity and the organization’s available resources. The series, which averaged 50 participants per session, was divided into three parts: an overview of the WCO’s approach and the multi-annual WCO Anti-Corruption and Integrity Promotion (A-CIP) Programme, an introduction to the Revised Arusha Declaration and Integrity Development Guide, and finally, an overview of the WCO’s additional tools and instruments in the area of integrity.

Given the success of the initial webinars, a fourth session was added as an interactive dialogue. The WCO Deputy Secretary General Mr. Ricardo Treviño participated to highlight the importance of Integrity as a strategic priority for the organization and provided some insights on current WCO activities. Despite travel restrictions, this virtual series provided an effective means for engagement, allowing US CBP and the WCO to build on their strong partnership on Integrity and pave the way to continue collaboration in the future.
Cooperation with other international organizations

The WCO Secretariat participated in the 8th Session of the Conference of State Parties to the UN Convention against Corruption, held in Abu Dhabi in December 2019, at which the WCO had presented recent initiatives and efforts related to combating corruption and promoting Integrity within the international Customs community.

In October 2019, the WCO engaged in greater depth with the Organisation for Economic Co-operation and Development (OECD) and discussed further prospects of enhancing cooperation on the Integrity agenda. On 28 May 2020, the WCO also participated in the annual 25th Steering Group Virtual Meeting of the OECD Anti-Corruption Network for Eastern Europe and Central Asia (ACN). The WCO updated the ACN Secretariat and its Members on the latest integrity development activities and shared future plans and prospects that might be beneficial for ACN countries. In addition, the WCO contributed to the discussion on OECD Anti-Corruption Performance Indicators to be endorsed and launched in ACN pilot countries.

In November 2019, the WCO Deputy Secretary General, Mr. Ricardo Treviño Chapa, visited the International Anti-Corruption Academy (IACA) in Vienna, Austria. The WCO and the IACA discussed topics of common interest and explored areas of collaboration and partnership on Integrity development, education and training specifically focused on Customs, as Customs is seen as one of the key public services with regard to trade facilitation, revenue collection, community protection and national security.

Integrity-related capacity building projects

For the purpose of raising awareness and gaining more insight into Integrity and its links to gender equality and diversity, the WCO Secretariat organized a meeting on this important topic with the WCO Virtual Working Group (VWG) on Gender Equality and Diversity (GED) in July 2019, in collaboration with the WCO A-CIP Programme. The meeting offered an opportunity to share some highlights regarding the connection between gender equality, diversity and Integrity, mostly based on reports published by international organizations such as Transparency International, the United Nations Development Programme (UNDP) and the OECD. Another session of the GED VWG will also take place in July 2020 in order to deepen the discussion and further explore the links between corruption, gender and Customs.

The WCO Secretariat and the Norwegian Agency for Development Cooperation (Norad) actively promote gender equality by engaging women in the planning, implementation and evaluation of the Programme and by coordinating with the related Virtual Working Group. Additionally, A-CIP mobilizes competent women to deliver technical assistance and capacity building to participating countries. In accordance with the WCO’s Gender Equality Organizational Assessment Tool (GEOAT), A-CIP countries are encouraged to reduce systemic human resource and management barriers to women in Customs and to engage with the private sector, fostering a Customs-to-Business relationship with women-driven associations.

The Secretariat also shared some policy recommendations including involving both women and men in the design and monitoring of anti-corruption strategies, using a participatory approach, addressing the forms of corruption that affect women the most, such as sexual extortion and human trafficking, and ensuring the existence of gender-responsive reporting mechanisms to report incidents of corruption and harassment in a transparent and inclusive way.
Global Meeting of Integrity Experts

The WCO held its second Global Meeting of Integrity Experts in December 2019 at the WCO Regional Training Centre (RTC) in Xiamen, China. The event took place with the financial support of the Customs Cooperation Fund of China and brought together 25 Integrity development experts from 18 Member administrations covering all six WCO regions, as well as representatives from both the WCO Asia/Pacific Regional Office for Capacity Building (ROCB) and the RTC in Xiamen. The primary objective of the meeting was to support the growing capacity building support needs expressed by WCO Member administrations to implement the WCO Revised Arusha Declaration (RAD) on integrity by:
- enhancing the knowledge of already recognized integrity experts;
- following-up on the outcomes of the first WCO Global Integrity Experts Meeting; and
- contributing to the development of WCO integrity related tools and instruments.

A-CIP Programme

The Anti-Corruption and Integrity Promotion (A-CIP) Programme for Customs is funded by Norad and was initially launched in January 2019 in 11 Partner Administrations: Afghanistan, Ethiopia, Ghana, Lebanon, Liberia, Mali, Mozambique, Nepal, Sierra Leone, Tanzania and Tunisia. The Programme’s goal is to assist WCO Members with implementing new measures to combat corruption and promote Integrity in accordance with the WCO Revised Arusha Declaration. The A-CIP Programme relies on two components: a bilateral component, with in-country activities; and a multilateral component, building WCO institutional capacity and tools to support its Members.

The WCO carried out in 2019 eleven scoping visits in each of the Partner Administration, and in early 2020 conducted the Customs Integrity Perception Survey (CIPS) in ten beneficiary countries. This survey provides insights into the perceived success rates of Customs administrations in promoting integrity and combating corruption, and will therefore assist participating Customs administrations to measure their performance in these areas. In addition, the identification of Integrity expertise within the WCO membership had been carried out to meet the A-CIP beneficiary Members’ needs.

Thanks to Norad’s generous contribution to expend the Programme, the WCO is now collaborating with six additional partner administrations: Burkina Faso, Côte d’Ivoire, Jordan, Malawi Niger and Palestine on A-CIP.

Prior to the ISC, the A-CIP Programme organised its first A-CIP Coordinators’ workshop at the WCO headquarters in Brussels. The meetings offered an opportunity to bring A-CIP Coordinators together and build momentum on the work all eleven partner administrations provided during the first year of the Programme, discussing the scoping visits that took place in-country over the past year, exploring what went well and where there is a room for improvement, in order to consolidate cooperation for the next four years.
WCO Virtual Working Group on the Review of Integrity Development Guide

During the 19th session of the WCO Integrity Sub-Committee, held on 20-21 February 2020, Members endorsed the review and update of the WCO Integrity Development Guide (IDG), its key capacity building tool on Integrity. The IDG was developed and endorsed by Members in 2003 and then further revised in 2014. It has been used in more than fifty integrity support missions during the last four years by the WCO Secretariat and Members. Therefore the ISC endorsed the review and update of the IDG based on the lessons learnt, identified gaps for improvement, emerging issues and new best practices in the area of integrity development that need to be reflected in this important tool.

In this regard, the ISC approved the plan and conceptual directions for the review process and further endorsed the establishment of a WCO Virtual Working Group (VWG) on the review of the Integrity Development Guide. The activities and timeframe of the VWG have been scheduled for 12 weeks between 6 April and 28 June 2020. Collaborative work is being done virtually using the WCO CLiKC! Platform. The online platform has served well as a useful tool for engagement with Members during the COVID-19 lockdown period.

78 Integrity Experts from 44 Members and 2 ROCBs, covering all six WCO regions, participated in the WCO Virtual Working Group on IDG Review. During the review process, Member experts conducted a thorough review and proposed the ideas and good practices to reinforce the IDG in the areas of Leadership and Commitment, Regulatory Framework, Reform and Modernization, Audit and Investigation, Moral and Organizational Culture, Relationship with the Private Sector, addressing Improper Political interference, Gender Equality and Diversity, Integrity Action Planning Process, Performance Measurement and other areas. From VWG participants, more than 350 submissions with valuable proposals for IDG improvement have been received so far via CliCK! Platform. These materials will provide a solid basis for a comprehensive revision of the guide.
Abbreviations

A-CIP – Anti-Corruption and Integrity Promotion Programme
ADII – Customs and Excise Administration of Morocco
AEDA – Customs Employees Association
AFIP – Federal Administration of Public Revenue (Argentina)
AGT – General Tax Administration of Portugal
ASYCUDA – Automated System for Customs Data
AT – Tax and Customs Authority of Portugal
CAA – Centre d’Appel et d’Assistance
CED – Electronic Declaration Centre
CIP – Chamber of Importers of Paraguay
CRP – Constitution of the Portuguese Republic
CUMA – Single Customs Monitoring Centre
DAD – Despacho Aduanera Digital
DI INIT – Directorate of Institutional Integrity
DNA – National Directorate of Customs
DSG – Deputy Secretary General
EDI – Electronic Data Interchange
E-SANCHIT – E Storage and Computerized Handling of Indirect Tax
EY – Ernst and Young
FCS – Federal Customs Service (Russia)
FPS – Federal Public Service
GPS – Global Positioning System
GRA – Guyana Revenue Authority
HR – Human Resource
HRD – Human Resource Directorate
HRM – Human Resource Management
IACA – International Anti-Corruption Academy
ICES – Indian Customs EDI System
ICETRAK – Indian Customs Enquiry for Trade Assistance and Knowledge
ICPC – Central Body for Prevention of Corruption
IDG – Integrity Development Guide
INPPCL – National Authority for Probity, Prevention and the Fight against Corruption
ISC – Integrity Sub-Committee
IT – Information Technology
KOICA – Korea International Cooperation Agency
MECIP – Standard Internal Control Model for Public Institutions in Paraguay
NACIN – National Academy of Customs and Indirect tax
NAV/NTCA – National Tax and Customs Administration
OAS – Authorized Economic Operator
OECD – Organisation for Economic Co-operation and Development
PGRCIC – Corruption Risk Management and Related Infringements Plan
PM – Performance Indicator
PNA – National Anti-Corruption Plan
RAD – Revised Arusha Declaration
RTC – Regional Training Centre
SAT – Superintendencia de Administración Tributaria
SIVECA – Integrated Cargo Verification System
SMART – Secure, Measurable, Automated, Risk-Management based, Technology-driven
SORB – Russian Special Rapid Response Unit
SWIFT – Single Window Interface for Facilitating Trade
TEMAFLU – Electronic River Cargo Manifest Transmission
U.S. – United States
UK – United Kingdom
UNDP - United Nations Development Programme
USAID – United States Agency for International Development
USCBP – United States Customs and Border Protection
USD – United States Dollar
WCO - World Customs Organization
WTO – World Trade Organization