



24th WCO INTEGRITY NEWSLETTER

#24 April 2025

Foreword by the Secretary General

Dear colleagues and friends,

Integrity is fundamental to the operations of Customs administrations globally. The promotion of integrity is a priority for the WCO, as corruption is a significant barrier to economic development and international trade.

Because corruption within Customs operations can disrupt entire supply chains, introducing unpredictability and inefficiency that erode trust in international commerce, integrity is key to building trust in the international trading system.

The relationship between corruption and trade inefficiency is characterized by increased costs, delayed shipments, and unequal opportunities for businesses, particularly small and medium-sized enterprises. In contrast, strong integrity measures facilitate legitimate trade, thus protecting society and promoting broader economic development.

It is clear that WCO Members recognize the importance of integrity as a global value that should be supported by practical action. Members have shared their experiences in the WCO's Integrity Newsletter, which is a platform for Member Customs administrations to exchange best practices. The record number of contributions to this 24th Edition of the Newsletter, the increasing engagement with WCO initiatives, such as the Anti-Corruption and Integrity Promotion (A-CIP) Programme, as well as the use of WCO integrity-focused tools, including corruption risk mapping and Customs Integrity Perception Surveys, all indicate a strong commitment to continue enhancing integrity. These initiatives provide valuable insights into effective strategies to reduce corruption risks and promote a transparent trade environment.

As the WCO continues to prioritize integrity, the foundation of global Customs operations will strengthen, ensuring that trade across borders is conducted in a fair, efficient, and transparent manner.

I express my sincere appreciation to the Members that have shared their valuable experiences and encourage others to actively engage in the integrity-related activities led by the WCO.



Mr. Ian Saunders

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Argentina simplifies Customs regulations to increase transparency and predictability

The Executive Branch of the Government of Argentina has adopted a policy aimed at achieving greater facilitation of international trade in goods, reducing costs and ensuring proper Customs control. In line with this strategy, the Argentine Directorate General of Customs of the Federal Administration of Public Revenue has set forth an agenda that promotes the simplification and digitalization of processes.

In this context, it should not be overlooked that achieving an adequate balance between facilitation and Customs control requires ensuring good governance of the Administration, based on strong ethical values. Thus, the agenda proposed by Argentine Customs is fully consistent with the principles of the WCO Revised Arusha Declaration (RAD) for Good Governance and Integrity in Customs.

In this regard, the RAD establishes key factors for the development of an effective integrity programme, including: the Regulatory Framework, which promotes the maximum possible simplification of regulations without generating undue expenses; Transparency, as users have the right to expect a high degree of certainty and predictability in their dealings with Customs; Automation aimed at improving efficiency and effectiveness through the systematization of Customs functions; and Reform and Modernization, in the ongoing pursuit of eliminating any perceived advantage that may be seen as an opportunity for corrupt practices.

Given the above, three tools adopted by the Administration to streamline Customs processes and promote digitalization are presented below:

Advance rulings

Advance rulings on imports and exports, incorporated into Articles 226 and 323 of the Customs Code, allow importers and exporters to request, prior to formalizing their declarations, a decision from the Customs Service regarding the Customs treatment of their goods in terms of tariff classification, origin or valuation, or in relation to the elements necessary for the correct application of the tax regime, incentives, prohibitions or restrictions, thereby extending the scope of the existing procedure for determining the Customs value of imported or exported goods. In this regard, the Federal Administration of Public Revenue (AFIP) issued three general resolutions facilitating the implementation of advance ruling procedures on Customs value (RG AFIP No. 5477), tariff classification (RG AFIP No. 5473) and Customs technical criteria (RG AFIP No. 5484), which establish submission and processing requirements, confidentiality of information, deadlines and the appeal process. In all cases, submissions are made through the AFIP website using the Customs Procedures Information System (SITA).

Once compliance with the requirements set by the aforementioned regulations is verified, Customs must issue a well-founded and reasoned opinion within 30 business days. Should it fail to do so, the applicant may opt to proceed with the registration of the destination by requesting the intervention of

the Customs Service through the appropriate procedure, as a result of which the offence of making an inaccurate declaration is deemed not to have been committed if the circumstance or element on which the inaccuracy falls had been the subject of the requested intervention.

Once issued, the advance ruling will be valid for three (3) years and will be binding for the Customs Service, provided that the regulatory framework, circumstances and facts on which it was based remain unchanged. This provides certainty in procedures related to foreign trade and, in the process, facilitates international trade.

Publication of technical opinions

Decree DNU No. 70/2023 introduced, within Article 120 of the Customs Code, the publication of binding technical classification opinions adopted in all ongoing infraction proceedings, specifying the goods, the adopted tariff heading, the opinion number and its date, while safeguarding tax secrecy. These opinions – which help to understand the Customs criteria adopted in specific cases and may be useful for interpreting the classification of goods – are available on the institutional website.

Electronic appeals

The electronic appeal (RG AFIP No. 5557/2024) process is an optional tool available to taxpayers for the purpose of contesting supplementary tax assessments generated by value adjustments or audit procedures. In line with Article 1053 of the Customs Code, which regulates such procedures, the regulation offers taxpayers the possibility of submitting their appeals electronically. In this way, Argentine Customs is taking a step

forward in its goal of promoting the simplification and digitalization of processes that ensure the speed and transparency of information exchange while providing better services aimed at guaranteeing the exercise of taxpayers' rights and compliance with their obligations.

In conclusion, the reforms implemented are aimed at advancing an agenda based on two strategically linked and interdependent pillars: ensuring an appropriate balance between trade facilitation and proper Customs control, while simultaneously strengthening the culture of integrity within the Customs sphere. Argentine Customs takes on the challenge posed by this agenda, reaffirming its ongoing commitment to combating corruption in line with the principles of the WCO's RAD and international best Customs practices.



Ensuring transparency in Azerbaijan Customs: initiatives, experiences and best practices

Ensuring transparency is one of the priority targets for the Customs reforms being carried out in the Republic of Azerbaijan. In line with the corresponding agenda, the State Customs Committee is implementing projects that bank on internationally recognized best practices, modern approaches and digital solutions.

HE Ilham Aliyev, President of the Republic of Azerbaijan, has identified strategic targets to foster a favourable business climate for entrepreneurial activities, support and promote foreign trade, facilitate user-friendly and accessible services for business entities, and effectively implement Customs operations in conformity with present-day challenges.

The Customs Action Plan has been designed to accomplish the tasks the Customs authorities have been entrusted with, highlighting the following far-reaching State Customs Committee (SCC) deliverables: enhanced transparency, satisfaction and digitalization, along with sustainability of Customs payments and robust law enforcement measures.

Customs Development Model

The SCC has set up operations according to the targets mentioned above, with all projects and initiatives originating as a response to the requirements of the concept known as the Customs Development Model (CDM). The CDM is a concept paper that outlines projects incorporated into the Customs Action Plan involving digital solutions, scientific advancements and best practices that provide room for easy, speedy and transparent border crossing procedures, greater efficiency in Customs control, and time- and cost-saving outcomes.

The Action Plan divides CDM-based components requiring immediate action by the Customs administration into the following four categories:

- (1) Customs value and payments;
- (2) border crossings;
- (3) processes and procedures;
- (4) systems and tools.

Transparency, one of the seven key CDM components, calls for consistently transparent and accessible service provision for individuals and business entities. In November 2023, a public council began operating under the SCC with a view to putting in place a system of civilian oversight, a key factor for ensuring transparency in Customs. Since then, several joint projects have aimed to raise awareness, strengthen civilian oversight and deepen public participation in Customs activity.

Digitalization and artificial intelligence (AI) as a means of bolstering transparency

The SCC has integrated ChatGPT into its e-Customs services as part of the (new) Recommendation System for the Commodity Nomenclature of Foreign Economic Activity, available at the e.customs.gov.az website. This streamlines the classification of imported goods under the Harmonized Commodity Description and Coding System (HS) and opens up new horizons for classification decisions.

Furthermore, following the SCC Directive of 29 December 2023, the State Customs Committee operationalized a provisional technological scheme deploying the AI-based Automated Risk Analysis System (ARAS) for Customs control and clearance of consignments and vehicles entering the country via its Customs borders. Meanwhile, Customs inspection using AI-integrated X-ray machines has become a routine at Customs sites and premises for detecting smuggled items, thereby preventing illegal acts, including corruption.

Effective reforms and tools to ensure transparency

Reforms aimed at ensuring transparency have resulted in the approval of the Code of Ethics of Customs officers and internal disciplinary rules for Customs authorities in the Republic of Azerbaijan. Call centre improvements and awareness-raising initiatives are under way, and the advance ruling system has become operational.

Customs officers involved in face-to-face interactions with individuals wear body cameras to order to contribute to transparency in Customs and help avoid any incidents with negative consequences. Furthermore, a unified notification form depicting the regular performance of duties of Customs authorities has been prepared with the aim of informing the target audience about compliance with the requirements of Customs legislation and fostering a culture of voluntary compliance.

Flexibility- and transparency-centric performance evaluation

Surveys have been conducted among 10,460 respondents, including 40 carriers and 40 non-governmental organizations, in order to measure customer satisfaction and explore ways of improving quality of service provision. The corresponding findings, compiled at different times, mirror the evaluation of the performance of Customs officers.

Transparency and objectivity are the two core principles that shape regularly held competition-based recruitment and internal promotion of Customs officers. The SCC website and intranet (workplace) platforms communicate the corresponding interim results to the general public and relevant stakeholders. Furthermore, during the second quarter of 2023, Customs officers attended training courses on requirements, applicability and international standards (ISO37001) with regard to the Anti-Corruption Law of the Republic of Azerbaijan.

Cooperation with the private sector and other stakeholders

In the light of the SCC Directive of 2 July 2024, the white paper on the “Development of Customs-Business Cooperation” that shapes the SCC strategy has been published. Regular meetings and consultations are taking place with foreign trade operators in order to strengthen cooperation between Customs authorities and business entities and address the challenges that businesses face during export-import operations. This includes a Task Force for Greater Efficiency of Public Services for Cross-Border Trade.

Article 1.3 of the SCC Directive of 5 July 2024 stipulates that the SCC website will act as a communication platform for the posting of regular updates on advance rulings, except for their confidential parts, that have been approved in response to the corresponding applications made by foreign trade operators. In addition, a c2b@customs.gov.az email address has been set up to promote healthy and functional communication between Customs authorities and business interests.

Other directives have made it easier for importers/consignees to choose any Customs office for the clearance of their goods. Finally, preparations are under way to generate a virtual monitoring system to establish the practice of real-time monitoring of border-crossing and Customs clearance wait times.

Proteger Project: a pillar for prevention and integrity in the Brazilian Federal Revenue Office

The Proteger Project aims to strengthen institutional integrity and create a safe, ethical and inclusive work environment by forming a comprehensive strategy to combat inappropriate behaviour and promote an inclusive and safe work environment. It is closely linked to the Integritas Project, which is an initiative of the Internal Affairs Department of the Brazilian Federal Revenue Service focused on mitigating structural violence, such as sexual and moral harassment, discrimination and the promotion of diversity and inclusion in the workplace.

Focus of the Proteger Project: prevention as a success strategy

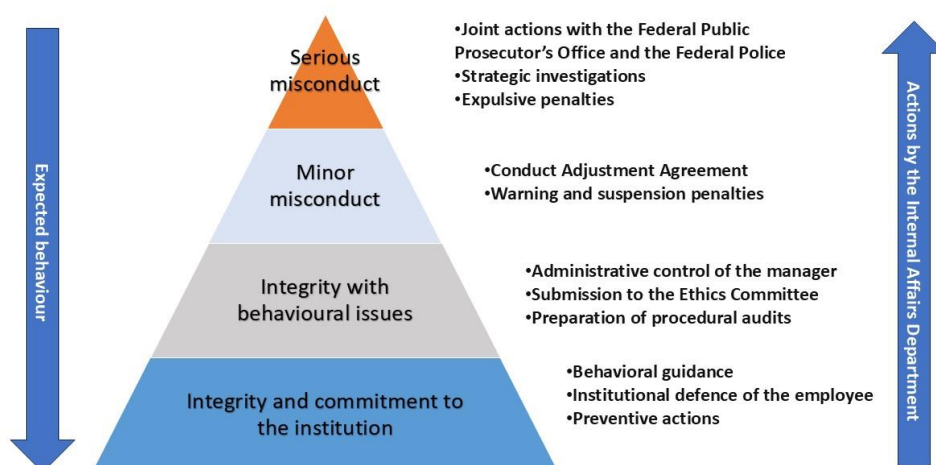
The main mission of the Proteger Project is the prevention of irregularities through educational actions that involve all levels of the Federal Revenue Service. Its activities include:

Workshops and training: these focus on topics such as ethics in public service, transparency and the good practices expected of civil servants. The ac-

tions are designed to engage participants and reinforce the importance of aligning behaviour with institutional values.

Communication campaigns: the Proteger Project promotes internal campaigns that include videos, posters and interactive materials distributed on the Federal Revenue intranet, emphasizing messages of integrity and prevention of inappropriate conduct.

Guidance and continuous support: in addition to educational actions, the Proteger Project offers continuous support to employees, clarifying doubts



about ethical conduct and encouraging adherence to exemplary behaviour. This guidance is essential for creating a harmonious and safe work environment.

The Proteger Project reflects a solid commitment to the WCO's guidelines, which recommend proactive and preventive measures as essential for strengthening integrity in Customs administrations. The WCO Revised Arusha Declaration, for example, emphasizes the importance of an organizational culture based on transparency and accountability, which are key elements of the actions to be carried out under the project.

Adoption of international standards: the Proteger Project adapts the WCO guidelines to the Brazilian context, promoting preventive practices that include continuous risk assessment and the training of civil servants. This ensures that the Federal Revenue Service not only follows but also leads by example on the global stage.

Symbiosis with the Integritas Project: a holistic approach to integrity

While the Proteger Project focuses on prevention, another, closely linked initiative of the Internal

Affairs Department of the Brazilian Federal Revenue Service – the Integritas Project – complements this approach by focusing on mitigating and repressing conduct that characterizes harassment and discrimination, as well as promoting inclusion in the workplace. Together, Proteger and Integritas form a strategic symbiosis, where the prevention of ethical wrongdoing is reinforced by the creation of a safe and inclusive environment.

Integration of efforts: collaboration between Proteger and Integritas is essential for a comprehensive integrity approach. Proteger, with its preventive actions, prepares the ground for Integritas to act effectively in the fight against severe disciplinary infractions, such as harassment and discrimination.

Promotion of equality and diversity: aligned with the WCO's Organizational Assessment Tool for Gender Equality, the Integritas Project not only works to combat harassment, but also seeks to promote a culture of respect and inclusion. This reinforces institutional integrity and complements the actions carried out under the Proteger Project, creating a robust support network for all civil servants.

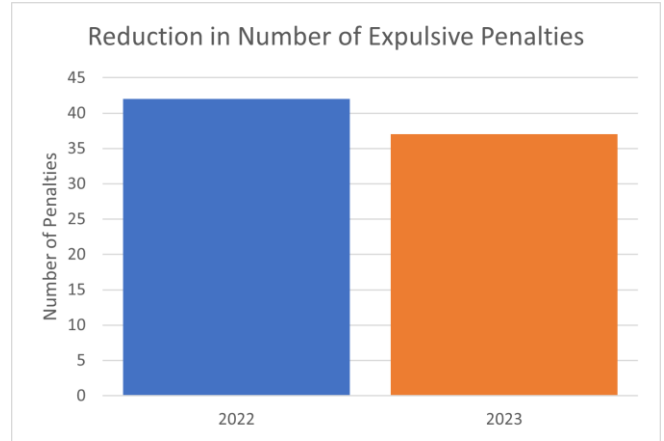


Results and impact of the Proteger Project

The impact of the Proteger Project on the Federal Revenue Service is visible in the transformation of the behaviour of civil servants and in the growing adherence to ethical standards.

Evidence of success: continuous monitoring indicates a significant reduction in conduct infractions and an increase in engagement with the ethical practices promoted by the Proteger Project. Through periodic feedback and evaluations, the Proteger Project adjusts its approaches to maximize the effectiveness of its preventive actions.

- ❖ Strengthening the culture of integrity: the Proteger Project has been instrumental in establishing a high standard of ethical behaviour at the Brazilian Federal Revenue Service, serving as an example of good practices both internally and in collaboration with other Customs agencies and administrations around the world. Also noteworthy is the reduction in the number of expulsive sentences, which decreased from 42 to 37 from 2022 to 2023, representing a reduction of approximately 11.9%, a direct result of the preventive and educational work carried out under the Proteger Project.



Conclusion: Proteger Project as a model of prevention and integrity

The Proteger Project is the centrepiece of the Brazilian Federal Revenue Service's strategy for promoting integrity and preventing irregularities. By integrating seamlessly with the Integritas Project and aligning its actions with the WCO's guidelines, the Proteger Project not only prevents misconduct but also creates a work environment that values ethics, respect and inclusion. This integrated approach serves as a model of excellence in public administration, demonstrating that prevention and education are the most effective means of building an institution based on integrity and trust.

Cameroon Customs Administration commits to automation of its procedures and prevention of bad practices

The Cameroon Customs Administration, in its vision of being an “innovative and efficient Administration dedicated to supporting the national economy and protecting society”, and in application of its 2021-2024 strategic plan, has put in place important automation and prevention measures for bad practices. This modernization strategy involves adopting new technologies, revising procedures and improving the skills of administrative staff.

The automation of Customs procedures in Cameroon has been made possible thanks to its robust information system which allows it regular increases in non-intrusive control mechanisms. Such automation is an important lever for preventing corruption and improving the efficiency of procedures for several reasons, including:

Reduced human intervention: by automating processes, direct contact between Customs officers and users (importers, exporters, stevedores, shippers, etc.) is reduced. Less human interaction means fewer opportunities for corruption.

Transparency and traceability: computer systems keep track of transactions, controls and decisions made. This makes it more difficult to hide illegal practices and allows for easier audits.

Standardization of procedures: automation ensures the uniform application of Customs rules without personal interpretations. This limits cases where officers could grant favours or impose sanctions subjectively.

Reduced processing times: automation helps reduce processing times, reducing the temptation to use bribes to speed up procedures.

Through this vast, dynamic project, the Director General of Customs has engaged partners in the logistics chain and supported his staff in accepting the changes made to improve performance. The Single Exit Document (DUS) is one of the recent innovations implemented.

Single Exit Document

A study carried out in 2017 on the time required for release revealed that it took, on average, 14 days to remove a container from the port of Douala. A recent sequential analysis of operating times, carried out by the Customs Administration in 2024, estimates this time between the collection of duties and taxes and the exit report at 1 day 14 hours in 2022 and 1 day 23 hours in 2023. For the Customs Administration, it is important not only to identify bottlenecks but, above all, to find IT solutions for the different phases of Customs clearance. All this led to the implementation of the Single Exit Document.

The application of this document coupling information relating to electronic payment and the exit report is enshrined and framed by the Finance Law of the Republic of Cameroon for the 2019 financial year, a memorandum of understanding between the

Ministry of Finance, credit institutions and the Single Window for Foreign Trade Operations (GUCE) and a decree signed in 2022 setting out the general framework for financial operations of the State and other public entities by electronic means. In this dematerialized procedure, and as explained by a Circular of 2023, the receipt, when issued, is automatically coupled with the exit report to become a single Customs clearance reference document containing all the information necessary to identify the operation.

The DUS is notified to the economic operator or their approved Customs broker by email or telephone message and made available to them via the Customs computer system or the GUCE platform. This document is secure and authenticatable using a QR code. This procedure reduces the time of operations by absorbing at least the time required for the physical obtaining of the payment receipt.

Other measures are being implemented, including:

- ❖ **Automation of the valuation data file**, which will allow the addition of a new field of criteria in risk management, fully integrated into the Cameroon Customs Information System (CAMCIS).
- ❖ **Automated procedure for stamping imported products subject to the vignette regime**: this procedure, established on 22 February 2023 by a ministerial decree, consists of the transmission in CAMCIS of information relating to the order and delivery of stickers for the automated recording of the stamping process and stock management. It will allow, according to the terms of reference:

- traceability of import flows of manufactured products;
- automated support for imports of products subject to the vignette regime;
- more efficient Customs and tax revenue collection;
- protection of consumers against counterfeit products.

- **Dematerialization of the assessment, payment, collection and remittance of handling and stevedoring costs and VAT**: this procedure is in the launch phase and will ultimately reduce the time and costs involved in transporting goods, standardize the tax base and secure handling and stevedoring costs.

To support the reforms, the Director General of Customs has gradually been able to discourage his staff from following bad practices by implementing new measures to encourage integrity. This involves improving the working environment of his staff by contributing more effectively to the financing of the Customs administration's work and social security expenditures.

Conclusion

Automation has enabled Cameroon Customs to standardize processes, making operations more transparent and efficient. It has also increased connectivity with partners and reduced face-to-face human interaction, thereby reducing opportunities for corruption.



Canada Border Service Agency's Integrity Program in action

Over the past few years, the Integrity Program administered by the Professional Integrity Division (PID) of the Canada Border Services Agency (CBSA) has shifted its focus from primarily fraud management activities to the broader theme of integrity. Numerous efforts have been made to develop relationships with stakeholders and foster continued learning and capacity development in integrity and anti-corruption efforts in Canada and abroad.

A core component of the Integrity Program is a two-fold training regimen on insider threats. The CBSA defines an insider threat as any person with authorized access who causes harm, intentionally or otherwise, to the assets of an organization.

To provide border services officers (BSOs) with a strong foundation in values and ethics, the programme coordinates and virtually delivers a two-hour insider threat session to recruits at the start of their training. In the financial year 2023-24, over 20 sessions were delivered to almost 600 students. BSOs who graduate, as well as all other employees, are required to take a one-hour online course on insider threats that must be taken within one year of joining the Agency.

Over the summer, the PID also published the results of the Administrative Investigations Annual Report 2023-24. This year's report was designed to focus more on employee engagement and demonstrated the consequences of not acting with integrity. Examples of misconduct and corrective actions served as a deterrent.

A big milestone for the Integrity Program was the publication of a CBSA Integrity Framework in autumn 2024. This framework sets out the core components and stakeholder roles of the Agency's Integrity Program in order to ensure a coherent, mutually supportive approach towards upholding the Agency's core value of integrity and supporting the trusted delivery of its programmes and services. Acting as an integrity umbrella linking multiple

parts of the Agency, it will help identify gaps and support continuous improvement.

A key feature of the framework is the continuum of integrity, which helps employees and management understand the concepts, players and intended outcomes of the Agency's Integrity Program. This reminds us that an effective workforce is one that best serves Canadians and allows the Agency to meet its mission, which is to ensure Canada's security and prosperity by managing the access of people and goods to and from Canada. To do this, the CBSA must demonstrate to employees, Canadians, clients and partners (both domestic and international) alike that integrity management is embedded in all that it does.

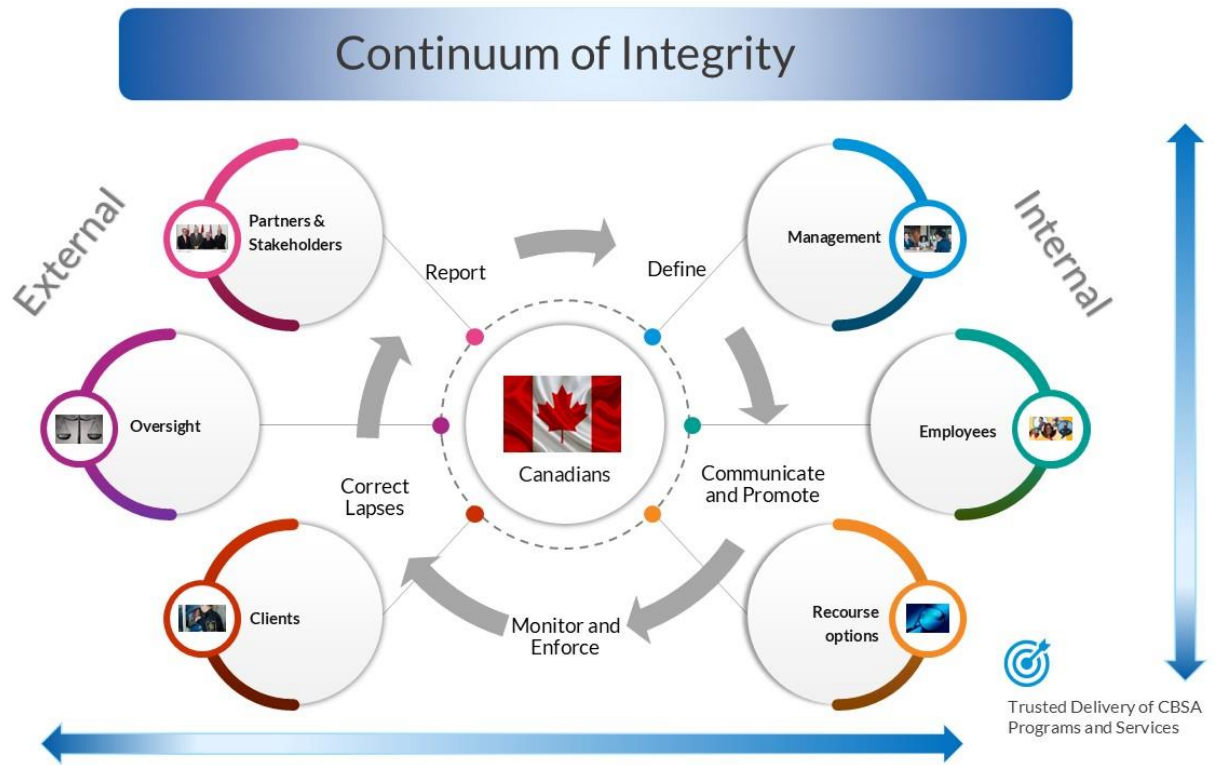
Over the past four years, investments have been made in developing a team of experts to support other countries' Customs organizations in their internal affairs and administrative investigations programmes with the goal of working together to combat corruption and promote ethical practices built around integrity.

Among the most recent missions that have received the support of the CBSA were those in Ghana, Nepal, Tunisia and Poland. Canadian employees brought back new experiences and perspectives from their on-site visits in addition to partnerships formed with representatives from other Customs

organizations that supported these missions, including from Rwanda, Mauritius and Niger Customs.

its anti-corruption and integrity promotion efforts for Customs organizations.

The CBSA and the PID's Integrity Program will keep developing and communicating new resources, sharing best practices and supporting the WCO in



Gender equality and diversity in promoting integrity in the National Customs Service of Chile

Among the most notable hallmarks of the current Chilean Government are those related to gender equality and the feminist agenda, as well as those concerning the fight against corruption.

To advance towards these objectives, all state actions must be focused on gender parity and must incorporate this perspective into all policies that have to do with women's lives and diversity, including measuring and understanding how different gender identities are affected differently by corruption.

The gender agenda and the fight against corruption are cross-cutting elements that are essential for a country's sustainable development. Since there is a gender difference in the negative impact of corruption, it is important always to include a gender perspective in all actions carried out by the National Customs Service, in order to strengthen the integrity of its employees.

Customs must ensure the integration of the cross-cutting issues of gender equality and diversity in order to promote integrity, a healthy and professional work environment, and the respectful and non-discriminatory treatment of its users.

It is in this context that the National Customs Service has developed its Gender Equality Policy and Non-Discriminatory Language Policy. Since these policies must be disseminated, implemented and adopted by the civil service, it is also necessary to verify the depth of knowledge and level of internalization of them among its staff.

In view of the above, the Internal Audit Department has included in its activities scheduled for 2024 the verification of documented information with regard to the correct application of the Inclusive Language and Non-Discrimination Policies of the National Customs Service within the processes associated with the Quality Management System, certified under the ISO 9001:2015 standard.

The above activity was carried out by conducting a survey of the staff who participated in the different stages of the audits relating to the Quality Management System. This survey was prepared and validated in conjunction with the representative of the Gender Roundtable, resulting in the distribution of 255 surveys to the various Regional Directorates, Customs Administrations and the National Directorate.

In addition, the Quality Lead Auditors were instructed on the guidelines for a review of the procedures with a focus on the application of the Gender Equality, Inclusive Language and Non-Discrimination Policies. This review forms part of the voluntary commitment of the Internal Audit Department in relation to gender equality within the National Customs Service, and aims to serve as a substantial contribution to the Gender Board and the Service in such matters through the processes that are carried out within this Department.

China promotes “Smart Customs” to enhance oversight and prevent corruption

In line with the cooperation concept of “Smart Customs, Smart Borders and Smart Connectivity” and the initiative for a Smart Customs cooperation partnership, both proposed by Chinese President Xi Jinping, China Customs is vigorously promoting the development of Smart Customs. Through systemic reform and technological innovation, it is utilizing cutting-edge technologies such as big data and artificial intelligence to enhance regulatory efficiency, standardize law enforcement and prevent integrity risks, striving to transform itself into a modern Customs based on socialism with Chinese characteristics.

Overview

China Customs regards the development of Smart Customs as an important means to achieve modernization. With the goal of digital transformation and intelligent upgrading in all areas of Customs work, a “1+N+X” plan system has been established, which includes an overall plan for Smart Customs development, 34 vertical implementation plans and 132 horizontal business scenarios.

This approach aims to create a new form of Customs supervision and service that features an interconnected network, digital perception, intelligent analysis and automated operation, fostering a new ecosystem of Customs governance that is at once secure, convenient and efficient. At the same time, “Smart Supervision” is considered an essential element of Smart Customs development. It promotes the deep integration of anti-corruption efforts using information technology, embeds digital supervision into Customs operations and uses artificial intelligence for big data analysis.

Various analytical models are applied to assess integrity risks, identify indicators of potential disciplinary and legal violations, and strive to build a Customs supervision network that covers all business areas, provides clear responsibility and accountability, and features smart and efficient approaches, thus preventing and mitigating integrity risks more effectively.

Practices

1) IT-based Customs law enforcement

Adhering to the principle of law enforcement actions being “systematic, standardized, traceable and retrievable”, the entire law enforcement process is recorded in a timely, accurate and comprehensive manner through the use of video monitoring, information systems and intelligent devices. This approach assists officers in effectively identifying, quickly filtering and accurately disposing of issues. Law enforcement activities are completed within the information system, forming a data ledger that is uploaded to a big data pool, achieving digital processing, automatic operation and intelligent judgment of the entire Customs

supervision process, thus facilitating subsequent audits and anti-corruption supervision.

2) Precise Customs internal controls

For the purposes of risk management, a comprehensive internal control system covering all business areas has been established, including more than 1,000 internal control nodes across 12 law enforcement areas, such as tax collection and port supervision, and 16 non-law enforcement areas, including financial and personnel management. These controls are managed categorically and adjusted dynamically. Concurrently, a Customs internal control information technology system has been developed, breaking down internal control requirements to each position, forming a three-tier internal control structure of “position-based self-inspection, self-control at the local level and function-based monitoring”, thereby more effectively preventing and controlling integrity risks.

3) Smart Customs supervision

China Customs is exploring the construction of a “Smart Supervision” platform that integrates multiple functions such as management, analysis, early warning, and information inquiry and display. This platform fully interfaces and collects data from various Customs information systems. It uses technologies such as big data and artificial intelligence by means of large-scale multimodal models and causal analysis to construct cross-cutting supervision models. It automatically compares data and conducts associative analysis, quickly capturing, intelligently judging and precisely identifying suspected disciplinary and legal violations, enabling categorized and real-time disposal of issues and risks. Currently, the platform has completed 8.62 billion data-processing tasks.

Use case – fighting illegal activities of frequent travellers involved in smuggling

1) Background

Frequent travellers involved in smuggling smuggle goods by carrying items multiple times through the same port of entry within the same time period, and they may even collude with the Customs officers on duty to evade inspection or reduce penalties.

2) Risks

There are two main categories of risk that must be addressed: risks associated with the smuggling activities of frequent smugglers and risks related to the integrity of Customs officers.

3) Using the model to handle risks

A smart cross-border traveller inspection system is established and linked to the duty schedule data of the local Customs offices (or officers) at the port and the traveller clearance management system records. Association analysis based on the frequent pattern (FP) growth algorithm is used to calculate the association between multiple travellers who have entered and exited multiple times within a short period. If the association is high, they are identified as a suspected group of frequent smugglers. The next step is to calculate whether the entry and exit time of the group within a certain period is highly correlated to the duty time of a certain division of local Customs (or its officers). If the correlation is high, the integrity risk of the office (or officers) will be detected



A new special division to fight against corruption in Czech Customs

The Customs Administration of the Czech Republic has a permanent goal and priority to introduce elements into the control and management system that prevent, as far as possible, the emergence of a potentially corrupt environment. In order to achieve this goal, a special division has been established at the General Directorate of Customs which focuses on internal control, inspection and prevention.

One of the basic and effective tools for promoting integrity in Czech Customs is the “Internal Anti-Corruption Programme”, which is based on governmental anti-corruption documents and contains anti-corruption tasks for individual departments of the Czech Customs Administration. This document contains anti-corruption tasks for individual departments of Czech Customs, including the obligation to evaluate the required tasks on a regular basis. These include the promotion of an anti-corruption culture among officials, compliance with the established rules of conduct, training of employees, a comprehensive system for identifying and managing risks, and a system for reporting suspicions of corruption and possible violations.

In terms of other tools to eradicate corruption and illegal behaviour, Czech Customs provides basic integrity training for newly recruited officers, entitled “Ethics, Integrity and Fighting Corruption”, which aims to prevent corrupt behaviour, promote ethical standards and strengthen anti-corruption attitudes in Customs employees. Additionally, senior Customs officials receive regular practical training, during which they are presented with examples of the inspection activities from the competent division of the General Directorate of Customs.

Additionally, in response to a new national Whistleblower Protection Act, adopted in 2023, Czech Customs has established an internal whistleblowing

system, which includes designated employees who are responsible for receiving reports of potential violations that meet the criteria outlined in the legislation. Reports can be submitted via the secure online “Whistleblower Protection Act Report Form”.

Finally, a new risk management system in the form of a web application called “SIRR” has been implemented. This web application features a modular system that ensures a continuous process of identification, analysis, description, recording, prediction, determination of the degree of significance of the risk, and selection of methods and means to treat and manage the risk. At the core of the SIRR system is the Risk Catalogue module, which organizes the monitored risk within a given structure.

Within the SIRR system, users can:

- ❖ insert a new risk area;
- ❖ insert a new type of risk identification;
- ❖ insert a new type of risk treatment; and
- ❖ insert a new type of risk impact.

Designed to meet the needs of the Czech Customs Administration, the Risk Catalogue records both risks directly related to the performance of the legal competences of Czech Customs and risks associated with the internal functioning of the organisation. These risks are also managed by specialized modules within the SIRR system which focus on areas such as Customs risks, excise duties and internal risks.



Dominican Republic Customs reinforces anti-corruption and security measures

The General Directorate of Customs of the Dominican Republic (DGA) is pleased to present the latest initiatives, practices and measures we have undertaken to enhance integrity in Customs operations. Our strategic focus on anti-corruption, security and prevention has significantly bolstered the integrity and efficiency of our Customs management. Key initiatives include the implementation of the first ISO 37001 audit for anti-bribery management, the deployment of X-ray systems at ports, and the introduction of an advanced risk management system to identify and mitigate potential threats. These measures are pivotal in our ongoing efforts to combat smuggling and prevent illicit activities in international trade.

Risk analysis and control

Information analysis has made it possible to prioritize efforts in areas related to the promotion of integrity and the fight against corruption. Suspicious routes, origins and behaviours have been identified that have contributed to improving the accuracy with which cargo and passengers requiring further inspection are selected.

This strategy optimizes the available resources and ensures that these are concentrated in the most critical areas, thus strengthening security and control, and avoiding unnecessary delays in Customs operations.

1. First QSI ISO 37001:2016 audit under the 2023 Anti-Bribery System

Our institution underwent an audit in line with ISO 37001 standards as part of the 2023 Anti-Bribery System. This external audit evaluated our systems, identifying both opportunities for improvement and key risks. A survey conducted to gather client perceptions

highlighted the positive impact the ISO 37001 compliance processes have had on public trust in our services.



2. Dominican 2024 anti-corruption campaign: behavioural risk management

Our Administration launched the “Dominicana Sin Corrupción 2024” campaign, focusing on the identification and mitigation of behavioural risks within the institution. As part of this initiative, an internal competition was organized to encourage public servants to identify potential risks related to unethical behaviour. This effort has fostered a culture of voluntary compliance and integrity within

the organization, providing valuable insights and reinforcing ethical standards.



Automation of processes and technological resources

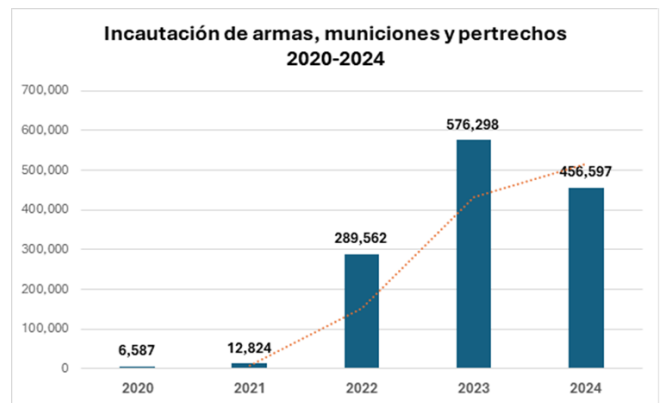
The challenges faced during 2020 due to the COVID-19 pandemic highlighted the importance of optimizing the technological resources of the General Directorate of Customs (DGA). As a result of these challenges, a process of continuous improvement began, leading to one of the greatest technological changes experienced to date: the implementation of the Risk Engine (MOR), which was launched during the month of May 2021.

3. Artificial intelligence and X-ray integration

After a lengthy legal process, we have successfully integrated artificial intelligence (AI) and X-ray technologies into our integrity promotion and risk management processes. These advanced tools are engineered to enhance monitoring capabilities and improve the efficiency of risk detection, thereby reducing opportunities for corruption. The implementation of AI facilitates real-time oversight and introduces innovative methodologies for maintaining integrity within Customs operations. Currently, 96% of cargo undergoes inspection, which has resulted in the detection of over 700 illicit cases to date.

4. Risk Engine

The Risk Engine (MOR) is a computer platform designed for Customs risk management. This tool allows the creation and management of risk profiles by combining various indicators. Its main objective is to assist in the process of identifying and accurately assessing the possible threats and risks associated with Customs operations, thus optimizing the efficiency and effectiveness of controls. Through a computer platform for data analysis, our institution has created visualizations and interactive reports, allowing large volumes of data to be transformed into useful and accessible information. This tool is used to efficiently analyse and monitor trade operations, detect patterns and anomalies, and make informed decisions in real time. From 2020 to August 2024, because of the activities carried out via the MOR, the following seizures have been made: a total of 14,043,140 US dollars, a total of 696,221 euros and a total of 1,313,706 units of weapons, ammunition and military equipment.



These initiatives reflect our ongoing commitment to promoting integrity and combating corruption in Customs. We look forward to contributing further to the global dialogue on this important topic and collaborating with other states to continue incorporating such advances.

Developing an ethics and integrity strategy in El Salvador



The General Directorate of Customs (DGA) of El Salvador made a significant commitment to ethics and integrity through its participation in the WCO Anti-Corruption and Integrity Promotion (A-CIP) Programme. This programme became a fundamental pillar in establishing the foundations for a more transparent and accountable Customs administration.

Since its implementation, various activities have been carried out, including two Customs Integrity Perception Surveys (CIPS). The DGA carried out the first CIPS between November and December 2021 with data collected by the service provider EY Germany. A total of 504 employees and 213 representatives from the private sector participated.

As a result of this first survey, the following possibilities for improvement were identified: (1) strengthening of human resources through training; (2) creation of an Internal Affairs Unit; (3) automation of the main Customs procedures; (4) coordination between working groups and the private sector; and (5) renewal of Customs infrastructure.

In order to address the opportunities for improvement identified in the first survey, a series of measures were adopted to automate processes, modernize regulatory frameworks and improve human resource management.

The effectiveness of the aforementioned measures is evidenced by the results of the second CIPS, which was carried out between September and October 2023, with the service provider PwC Germany, which collected data from 458 DGA employees and 441 private-sector representatives (more than double the number involved in the first CIPS). The number of responses received was sufficient to ensure that the results faithfully reflect the real opinions of the private-sector and Customs personnel, with a confidence interval of 97% for the first group and 96% for the second. The comparison of the results obtained in both surveys reflects an improvement in the perception of the DGA.

For Customs officials, the score increased from 2.29 in the

first CIPS to 2.44 in the second survey. Likewise, for the private sector, the results increased from 2.06 in the first CIPS to 2.21 in the second survey. It is important to note that, in both surveys, the DGA obtained overall scores higher than 2, which brings it closer to the ideal score of 3.

Customs staff who participated in this second survey responded more positively in all areas covered by the 10 key factors set out in the WCO Revised Arusha Declaration. The two main priority factors chosen by the DGA (reform and modernization, and monitoring and investigation) have seen considerable improvement. For example, compared to the first CIPS, 13% more respondents strongly agreed that they were involved in the DGA's modernization programmes to promote ethics, and 14% more respondents were confident that these programmes could reduce the risk of corruption.

In terms of the perception of security for whistleblowers, 15% more respondents indicated that they would feel safe reporting ethics violations, and a further 31% agreed that complaints are investigated impartially. The second private-sector survey also yielded positive results: 15% of respondents confirmed their participation in the DGA modernization plan, and the vast majority (98%) declared themselves satisfied with the way in which the DGA took their comments into account.

Additionally, this second CIPS allowed the identification of new opportunities for improvement such as: (1) implementation of the Anti-Bribery Management System in accordance with the ISO 37001 international standard; and (2) development of a Code of Ethics and Integrity (CODEI).



Based on the identification of these opportunities for improvement, the DGA increased its efforts to adopt measures that allow for the continuous improvement of the institution, starting with the creation of the Internal Affairs Unit in charge of key tasks such as establishing reporting mechanisms, conducting audits, promoting ethics and supporting continuous improvement.

Likewise, active work is being done to implement the Anti-Bribery Management System, which will be formalized through ISO 37001 accreditation. In addition to the institutional modernization implied by the activities detailed above, one of the most significant milestones achieved by the DGA is the development of a Code of Ethics and Integrity that complies with all national and international standards and whose launch has been accompanied by a broad staff training programme, an effort that has been possible thanks to the joint work of the six actors involved (the Ministry of Finance through the General Directorate of Customs, the Ministry of Foreign Affairs and the Government Ethics Tribunal, with the support of the United Nations Office on Drugs and Crime (UNODC), Counterpart International/USAID and the World Customs Organization).

The launch of the DGA Code of Ethics and Integrity represents a decisive step in promoting a culture of integrity and transparency within the Customs sector of El Salvador. This effort not only reinforces the DGA's commitment to ethics and responsibility, but also underlines El Salvador's proactive role in implementing good practices that meet the highest international standards.

The implementation of this Code of Ethics, the formation of an Ethics Commission and the extensive training

programme associated with it are clear examples of the Salvadoran Government's ongoing commitment to fighting corruption and promoting public management based on ethical principles. By training 800 employees in the values and standards of the Code, the DGA is not only strengthening its internal structure, but is also sending a strong and clear message to the public: integrity and transparency are fundamental in the administration of public affairs.

Furthermore, these initiatives reaffirm El Salvador's commitment to the principles established in the United Nations Convention against Corruption and other relevant international agreements, consolidating its reputation as a country committed to good governance and justice, which is evidenced by the continuous improvement of public perception and trust in government institutions.

The launch of a Code of Ethics and Integrity that complies with national and international standards so that Customs personnel at all levels acquire a commitment to ethical and upright behaviour in the exercise of their functions, as well as the training sessions related to it, has materialized thanks to the joint work carried out with other government institutions and with the support provided by international organizations such as the WCO and UNODC in partnership with the A-CIP Programme.

The DGA, by implementing this Code, is leading by example and setting a standard for other institutions in El Salvador and in the region. This effort demonstrates that, with a firm commitment and a focus on training and awareness-raising, it is possible to build a more ethical, efficient and common good-oriented public administration.

French Customs pilots corruption risk mapping: a tool for awareness-raising and risk management

Stemming from local initiatives and guidance from the French Anti-Corruption Agency, French Customs is currently conducting experiments of corruption risk mapping among the units deployed in major maritime ports and airports.

The mapping process defines all kinds of risks against probity (corruption, influence peddling, extortion by public officials, illegal taking of interest, misappropriation of public funds and favouritism) and explores how criminal organizations could use them to facilitate smuggling. Mapping workshops enable officers and managers to identify risky situations and to be ready to react when approached by a criminal organization.

The main issue in protecting ports and airports from smuggling is to combat corruption, especially among all the officers who move around the platforms. Among them, Customs officials are a favourite target of criminal organizations, which use various methods to influence them (from favours or bribery to threats or intimidation).

The French Customs Administration, in alignment with neighbouring counterparts, is advancing initiatives to safeguard its personnel. Among these efforts is an experimental measure involving workshops aimed at identifying potential approaches by criminal organizations. This initiative supports risk mapping and aids in determining which positions or functions face the highest exposure.

These workshops are inspired by mapping techniques promoted by the French Anti-Corruption Agency (AFA), serving dual purposes: raising awareness of corruption risks and systematically listing and categorizing these threats.

Corruption risk mapping methodology includes a reminder of all possible infractions regarding officers' integrity and probity.

The first stage of the workshop is conducted with the local management of units deployed in ports or airports. It is mainly a brainstorming session about potential scenarios of how criminal organizations might approach them.

First, participants are reminded of the six offences referred to in French law as integrity offences: corruption, influence peddling, extortion by public officials, illegal taking of interest, misappropriation of public funds and favouritism. This reminder creates the opportunity to share experiences that either clearly or, in some cases, not so clearly qualify as offences, sparking interesting conversations and debates.

Then, there is a quick quiz, accessible online on the AFA website and based entirely on real cases, to ensure that everyone involved knows the definitions of the offences and can recognize them.

Guatemala: promoting ethics in the fight against corruption

The Customs Administration of the Superintendency of Tax Administration of Guatemala (SAT) has adopted a proactive stance to strengthen transparency and integrity, consolidating these efforts within the Institutional Strategic Plan through the adoption of the “Yo+” Programme (“I contribute” in Spanish).

The main objective of the “Yo+” Programme is to institutionalize actions aimed at raising awareness of issues relating to ethics, integrity and the fight against corruption both within the SAT and among taxpayers, users and actors of the Customs Service. This initiative seeks not only to comply with international commitments, but also to ensure that these values are internalized in the organizational culture of the SAT.

Background

The promotion of ethics and integrity has been a priority of the SAT since its creation and has gained vital relevance as a transversal axis of work to the modernization, control, collection and facilitation efforts undertaken.

In March 2021, SAT was selected by the WCO as a beneficiary of the A-CIP Programme for a period of three years, with financial support from Global Affairs Canada (GAC). This placed it among the 25 beneficiary countries of the Programme worldwide and the eighth at the level of the Americas and the Caribbean region. One of the first steps undertaken in this context was to conduct a self-assessment based on the 10 key factors of the WCO Revised Arusha Declaration, focusing on Customs. From this evaluation, the “Yo+” Programme, which had previously been implemented by the Customs Administration to address a conflict generated in Customs offices in one of the country’s regions, emerged as a good practice.

The self-evaluation revealed that the “Yo+” Programme could be expanded and promoted as an institutional initiative, which was subsequently recommended by A-CIP experts.

This Programme was consolidated as one of the actions of the SAT’s Institutional Strategic Plan, which focuses on the regional positioning of the Customs service and the adoption of best practices of the WCO, and is relevant because this organization has pointed out the importance of Customs administrations, together with other border agencies and foreign trade actors, in promoting ethics and combating corruption, an action that has been undertaken, involving all SAT dependencies.

The “Yo+” Programme responds to the need to create awareness and commitment at all levels of the SAT and among taxpayers, users and actors of the National Customs System regarding the importance of ethics for better institutional functioning. In addition, the adoption of the A-CIP Programme through “Yo+” not only strengthens the fight against corruption within the SAT, but also contributes to the fulfilment of the strategic goals of the Institutional Strategic Plan (PEI in Spanish) and the Annual Operating Plan (POA in Spanish), in addition to the actions established to implement an integral Transparency and Anti-Corruption Policy in the institution.

Guatemala's experience in promoting ethics and institutionalizing the A-CIP Programme as a mechanism to combat corruption

Corruption is a serious economic and social problem for our countries, as it undermines people's confidence in public institutions and hinders sustainable development, among other issues.

In addition to the efforts to modernize processes, facilitate trade and strengthen controls that allow tax collection, border security and the fight against Customs fraud and smuggling, Guatemala's Superintendency of Tax Administration established within the Institutional Strategic Plan the implementation of the A-CIP Programme and the generation of actions to strengthen management capacities and institutional transparency, as well as ensure compliance with the Code of Ethics.

As a beneficiary of the WCO A-CIP Programme, the SAT assumed an active commitment and good governance to promote actions aligned with the key factors of the Revised Arusha Declaration in order to strengthen ethics and fight corruption; and, with the participation of all the agencies that fall under its authority and the correct supervision and internal strengthening, compliance with the Code of Ethics and activities to reinforce the internalization of institutional values have been promoted through awareness-raising days, training and the strengthening of management capacities, soft skills, institutional transparency and the promotion of voluntary compliance among taxpayers and users of tax services and Customs.

The implementation of the first WCO Customs Integrity Perception Survey (CIPS) generated essential data that identified integrity issues within the administration and stakeholders, while the second survey showed us a comparison that evidenced the success of the actions implemented, because all of the factors measured had contributed to an increase in the results.

The commitment assumed by the Superintendency of Tax Administration has led us to institutionalize the A-CIP Programme through the "Yo+" ("I contribute") Programme, a key tool to consolidate the culture of integrity and strengthen the fight

against corruption and make it sustainable both internally and externally of the institution. With the participation of all the dependencies of the Tax Administration and the Public-Private Dialogue and Cooperation Roundtable on Customs Issues, it has the purpose of providing the public-sector institutions and private-sector organizations with an appropriate space to address challenges, share perspectives and find joint solutions to promote development and efficiency in Customs matters.

A total of 29 of the 31 institutions that make up this Cooperation Table have presented their Code of Ethics to the Tax Administration.

We have achieved an improvement in the organizational culture by involving employees in the fight against corruption and the promotion of integrity, in turn fostering transparency and public trust, compliance with regulations, reduction of corruption risks and strengthening the reputation of the institution.

The initiatives generated within the institution have fostered the creativity of the different dependencies, even promoting actions in sign language and Mayan languages.

With the collaboration of all areas of the SAT and the commitment of the Roundtable for Dialogue and Public-Private Cooperation on Customs Matters, the "Yo+" Programme (I contribute) has the potential to become a model of transparency and ethics that positively impacts the modernization of Guatemala's tax and Customs system and serves as a good practice of public management for other State entities and Customs administrations.

With the collaboration of all areas of the SAT and the commitment of the Public-Private Dialogue and Cooperation Roundtable on Customs Issues, the "Yo+" Programme has the potential to become a model of transparency and ethics that will have a positive impact on the modernization of Guatemala's tax and Customs system, and serve as a good practice of public management and a reference for other government agencies and Customs administrations.

Iraq's Customs Authority advances efforts in integrity and anti-corruption measures

The Customs Authority of Iraq has implemented several effective reforms and tools to enhance integrity in line with the WCO Revised Arusha Declaration.

Leadership and commitment

The responsibility for preventing corruption lies with the senior management and executive body of the Authority, which are the Assistant Director General and the Directors of Customs Areas and Departments at the Authority's headquarters and Customs Areas, and their adoption of a leadership role and an appropriate level of responsibility to enhance integrity and commitment in the process of combating corruption. The Authority works continuously to rotate managers and employees working in Customs centres according to a methodology that includes criteria for selection to work in border centres.

Regulatory framework

The Authority is continuously working on reviewing Customs procedures, controls and instructions to facilitate and accelerate the completion of Customs transactions and reduce the completion time for releasing various shipments. The 2017 version of the Global Harmonized System and the Unified Tariff Register has been approved. The Authority is currently working on approving the 2022 version. It is also preparing a draft update of Customs Law No. 23 of 1984 and its amendments, as well as reviewing and preparing a draft of the internal regulations and organizational structure.

Transparency

The Authority regularly places printed advertisements detailing the regulations, instructions and controls for the processing of

Customs transactions at border Customs centres, in addition to opening channels of communication with partners by answering enquiries received by the Media and Government Communications Department or holding joint meetings and personal interviews with the relevant managers of the Authority, depending on the type of enquiry.

Digitalization (automation)

The Authority completed the implementation of the first phase of its digitalization programme in June 2024, with a completion rate of 93%, in cooperation with UNCTAD, according to the concluded agreement. The Authority is currently working on implementing the second phase, which began in July 2024, in addition to establishing multiple platforms to provide services to those dealing with the Authority.

The implementation of new functions will be reflected in the speed and accuracy of data access and thus the speed of completing Customs transactions. Activating the new functions also has a direct impact on improving control, increasing Customs revenues, and improving and developing the services provided by Customs.

Reform and development

The Authority has followed up on Customs violations arising from incorrect practices of employees and other persons dealing with the Authority and is taking appropriate measures to combat corruption. A number of employees, Customs brokers and Customs clearance

companies have been punished and referred to the Disciplinary Committee for Clearance Agents, or their work has been suspended, or Customs lawsuits have been filed in accordance with the legal framework. On the other hand, work is being done to develop the capabilities of employees, Customs brokers and Customs clearance companies.

Audit and investigation

The Authority continues to prepare complementary plans for continuous inspection and auditing tours by the relevant administrative formation in the Authority according to the internal regulations to ensure the integrity of Customs procedures and refer those who are negligent to investigation committees in addition to the pre- and post-disbursement audit.

Code of Conduct

The Authority publishes the Code of Conduct form prepared in accordance with the Integrity Commission Law No. 30 of 2011, as well as launching questionnaires on job satisfaction and customer satisfaction.

Human resource management

A number of forms have been prepared for the purpose of measuring performance and evaluating employees according to specific criteria.

The Authority is undertaking a series of measures that will play a major role in combating corruption, such as providing salaries, wages and rewards to maintain a decent level for the employee, as well as involving employees in various training courses in addition to courses related to enhancing integrity and preparing evaluation forms for promotion and bonuses for employees in the Authority, as well as forms for the purpose of distributing incentives and wages. These forms contain several criteria that were scientifically set for the purpose of conducting the evaluation, in addition to facilitating a staff rotation process and preparing for a new cadre of second-level staff for executive departments

(managers) with a view to encouraging employees to develop themselves by completing postgraduate studies according to the specializations that the Authority needs. In general, the Authority aims to involve employees at all levels in development programmes to support integrity and combat corruption.

Morale and organizational culture

The Integrity Commission is responsible for publishing the Code of Professional Conduct form prepared in accordance with the Integrity Commission Law No.30 of 2011, as well as launching questionnaires for job satisfaction and citizen satisfaction to measure the quality of the Commission's work. A women empowerment unit was formed at the Authority's headquarters.

The Authority is continuously working to train and educate employees on the concept of integrity, in addition to spreading awareness and culture through publications by the Government Media and Communications Department.

Relationship with the private sector

The Authority strives to strengthen relations with the private sector and other persons who have dealings with the Authority, including Customs clearance agents and companies, which are the parties that have the most dealings with the Authority. It seeks to encourage them on an ongoing basis to accept part of the responsibility for the accuracy and correctness of Customs procedures and to develop themselves to overcome problems and obstacles by working and cooperating with the Authority.

The necessary measures are taken in accordance with Article 266 of the current Customs Law No. 23 of 1984 and its amendments, in addition to opening channels for complaints via email and a mobile app.

Promoting integrity within the Jordan Customs Department

The Jordan Customs Department has adopted a multifaceted approach that focuses on refining clearance procedures, strengthening post-clearance audits, investing in infrastructure, enhancing human resources, automating processes, collaborating with stakeholders and aligning actions with strategic goals.

Enhancing integrity in clearance procedures

The Jordan Customs Department (JCD) is committed to refining its clearance procedures to promote integrity and efficiency. By enhancing the Customs risk management system and implementing a selectivity system for Customs data, the department reduces unnecessary inspections and streamlines the clearance process. Initiatives such as the Golden List and Silver List systems incentivize compliance by offering privileges to traders who prove compliant with Customs rules and other legislation. These privileges include reduced inspection rates, priority in inspection, after-hours clearance and other advantages provided by the department and its partner agencies. By facilitating compliance and reducing opportunities for corruption, these measures strengthen the integrity of Customs operations. The programme was recently expanded to include companies registered in the Aqaba Special Economic Zone.

Strengthening post-clearance audit

Recognizing the importance of oversight after goods have been cleared, the department has expanded its post-clearance audit mechanisms following several legislative amendments. Accepting documents submitted by traders for Customs clearance purposes allows the department to conduct thorough audits after Customs procedures are completed and goods are released. This approach reduces the burden of inspections at entry points and enables more targeted audits. Currently, the department is reviewing and enhancing the provisions

related to post-clearance auditing in the Customs Law in order to further improve this process.

Investing in infrastructure development

To ensure Customs procedures are completed legally and efficiently without imposing additional burdens on stakeholders, the department has invested significantly in developing the necessary infrastructure. The newly established Amman Customs Centre (Al Madouneh) is equipped with state-of-the-art facilities to expedite clearance procedures. Similarly, the Aqaba Customs Directorate has upgraded its yards and warehouses essential for efficient operations. The E-Commerce Customs Centre has also been established to handle the increasing volume of express parcels. By providing a conducive environment for employees and stakeholders, the department minimizes procedural bottlenecks and opportunities for corruption, thereby enhancing integrity.

Enhancing human resources

The department places significant emphasis on recruiting and developing competent personnel. New employees are appointed according to conditions specified in the Customs Officers' Work Regulation System No. 27 of 2023. Upon appointment, they undergo comprehensive theoretical and practical training programmes to prepare them for Customs work.

Indeed, JCD continually invests in the professional development of its staff by offering ongoing training

courses which enhance their operational efficiency, administrative capabilities and leadership skills. Aligning with international methodologies and mirroring the practices of security services, this focus on human resources strengthens the department's capacity to uphold integrity and combat corruption.

Automating business processes and procedures

In the area of automating Customs operations, the department fully utilizes information technology to enhance efficiency and transparency. Winning the Electronic Transformation Award in 2022 stands as a testament to its success in this area.

Furthermore, the JCD is committed to protecting the cyber security of its information and databases, ensuring that technological advancements contribute to integrity by reducing human intervention and opportunities for corrupt practices. It is progressing towards a complete transition to computerized and governed operations in order to ensure operational and technical security.

Collaborating with Customs brokers and stakeholders

Acknowledging that Customs brokers are integral to the Customs process, the department is working

to develop the Customs clearance profession by establishing clear rules, conditions and disciplinary measures. It aims to classify Customs brokers in a manner that promotes higher levels of compliance and professionalism. By ensuring that brokers adhere to established standards, the department mitigates risks of corruption originating from external agents.

In fact, the JCD also strives to document operations meticulously, facilitate procedures, pursue violators and impose stricter penalties where necessary – all without compromising the speed and efficiency of the clearance process.

One form of cooperation with stakeholders is the partnership councils that are held on a regular basis between Customs and private-sector representatives in addition to the bilateral meetings with companies and other private-sector representatives.

Aligning with strategic objectives

The JCD's commitment to promoting integrity and combating corruption is embedded in its strategic objectives and core values. These objectives encompass increasing operational efficiency, developing



institutional capacity and enhancing revenue collection.

Conclusion

In summary, the JCD employs a comprehensive and multifaceted strategy to promote integrity within its operations. By refining clearance procedures, strengthening post-clearance audits, investing in infrastructure and human resources, automating processes, collaborating with stakeholders and aligning actions with strategic objectives, the

department fosters an environment of transparency and accountability. These efforts not only enhance operational efficiency and revenue collection but also build trust among stakeholders and uphold the department's core values. Moreover, participation in programmes like the World Customs Organization's Anti-Corruption and Integrity Promotion (A-CIP) initiative further reinforces the department's commitment to integrity, ensuring that it remains at the forefront of combating corruption in Customs administration.



Essential role of tools in combating corruption: insights from Malawi Revenue Authority

In Malawi, a country grappling with significant corruption levels, the Malawi Revenue Authority (MRA) has come under scrutiny as it strives to tackle this persistent issue. A few prominent mechanisms in the fight against corruption have been adopted with the assistance of expertise provided under the WCO A-CIP Programme.

Legislative reform to support transparency and harmonization of processes

The “Regulatory Framework” key factor of the WCO Revised Arusha Declaration (RAD) requires that Customs laws, regulations and administrative guidelines should be harmonized and simplified to the greatest extent possible so that Customs formalities can proceed without undue burden. In this regard, Malawi’s Parliament promulgated the Tax Administration Act, which resulted in a piece of legislation that harmonized and simplified the administration processes/procedures for all taxes, including Customs duty. In addition, Parliament has also enacted the Revenue Appeals Tribunal Act with the purpose of making the appeal process transparent and objective in cases where clients are not satisfied with the decisions made by Customs.

Taxpayer Service Charter

In line with the RAD key factor of “Transparency”, the MRA’s clients are entitled to expect a high degree of certainty and predictability in their dealings, including those with Customs. In essence, this provides that Customs laws, procedures and administrative guidelines should be made public, be easily accessible and be applied uniformly and in a consistent manner. In line with this key factor, and in order to demonstrate its commitment to transparency

in its operation, the Malawi Revenue Authority launched a Taxpayer Service Charter.

Through the Charter, the Authority is committed to providing the best standards of service, not only as a one-off but every time when dealing with taxpayers. The MRA pledges to always act with the highest level of integrity, transparency, utmost courtesy, fairness and respect when serving its customers.

Concept of lifestyle audits

Lifestyle audits are an investigative tool used to evaluate whether an individual’s lifestyle is consistent with their declared income and assets. These audits are essential for detecting potential discrepancies that could indicate corruption or financial misconduct. In the context of the MRA, lifestyle audits are intended to ensure that employees, particularly those in high-risk positions, are not engaging in illicit activities or amassing wealth that cannot be accounted for through their official earnings.

Legislative alignment

The Malawi Revenue Authority's Lifestyle Audit Strategy is effectively aligned to the Malawi Revenue Authority Act 1998, the Corrupt Practices Act, the Public Officers (Declaration of Assets, Liabilities and Business Interests) Act 2013 and the Financial Crimes Act 2017.

Malawi Revenue Authority Act 1998

Section 4(2)(d) of the Malawi Revenue Authority Act 1998 empowers the Authority to take such measures as are necessary to counter tax fraud and evasion. One such measure is to ensure that there are internal controls that counter tax fraud and evasion. Another is to conduct an effective lifestyle audit of its officers at all levels who show signs of extravagance and/or accumulation of wealth that are not commensurate with their known sources of lawful income.

Public Officers (Declaration of Assets, Business Interests and Liabilities) Act 2013

Under Section 15 as read with the First Schedule of the Public Officer (Declarations of Assets, Business Interests and Liabilities) Act 2013, all MRA officers are obliged to declare their assets, business interests and liabilities, and must update this information annually. This provides readily available information for lifestyle audits after all formalities as required by law have been fulfilled.

Corrupt Practices Act 1995

Section 32 of the Corrupt Practices Act demonstrates Malawi's commitment to the adoption of Article 20 of the United Nations Convention against Corruption. This article calls on State Parties to consider adopting legislative measures to establish illicit enrichment as a criminal offence where there has been a significant increase in the assets of a public official that cannot be explained by his/her known sources of lawful income. Despite the fact that this provision has been incorporated into the Corrupt Practices Act, its usage has been very minimal. The Lifestyle Strategy that the MRA initiated with technical assistance from the WCO A-CIP Programme has breathed new life into this provision to the extent that the tool has been adopted at the national level.

Financial Crimes Act 2017

The Financial Crimes Act 2017 deals with matters relating to money laundering, terrorist financing and matters incidental thereto. Section 2 of the Financial Crimes Act recognizes the revenue officer as a competent authority with the authority to exercise specific powers under the Act that include searches and seizures of property that is suspected to be the proceeds of crime. The scope of this provision is wide enough to support the Lifestyle Strategy in the MRA, as, in most cases, the proceeds of crime are also the subject of, among other enforcement-related actions, tax evasion investigations.



Code of Conduct: guiding principles for ethical standards

The Code of Conduct plays a crucial role in enhancing the effectiveness of lifestyle audits, whistleblowing systems and overall anti-corruption efforts.

The MRA, with the assistance of the WCO under its A-CIP Programme, has reviewed its Code of Conduct and come up with a well-crafted document that provides guidance on ethical behaviour, promotes a culture of integrity and outlines consequences for breaches of ethical standards.

Benefits of an institution-specific approach in the fight against corruption

The benefits of the institution-specific approach to integrity that the MRA in particular has experienced include but are not limited to:

- ❖ providing an opportunity to encourage staff to take action against corruption and to make them a part of the collective initiative;

- ❖ addressing corruption and integrity challenges within the context Customs officers operate;
- ❖ given the dynamism in this area, ensuring that new policies, procedures and initiatives are focused on real or potential risks.

Conclusion

Combating corruption within a Customs Administration requires a multifaceted approach and the use of effective tools. The World Customs Organization's A-CIP Programme plays a crucial role in addressing these gaps by providing technical assistance and promoting best practices, mechanisms and tools to its partners.

The lessons that the MRA has learned from the A-CIP Programme offer invaluable insights for other institutions facing similar challenges. Through continued commitment and collaboration, it is possible to build more transparent and effective systems that guarantee that is upheld and the integrity of the Customs Administration is maintained.



Strategic reforms for strengthening private-sector partnership and integrity in Malian Customs

The fight against corruption and the promotion of integrity are experiencing a major turning point with the adoption of the Decree of 21 September 2023 establishing the National Strategy for the Fight against Corruption (SNLCC). This decree is the framework document for the national policy on transparency in the Customs Administration and public life. This strategy is structured around four strategic axes: governance and reforms, corruption prevention, repression and reparation, and communication.

The SNLCC is implemented through action plans, the first of which covers the period 2023-2027. It is accompanied by a legal-institutional framework. Within that framework, international conventions have been ratified by Mali, such as:

- ❖ the United Nations Convention against Corruption (UNCAC);
- ❖ the African Union Convention on Preventing and Combating Corruption; and
- ❖ the United Nations Convention against Transnational Organized Crime.

Malian Customs is actively engaging in a comprehensive reform initiative. These reforms, pivotal in combating corruption and enhancing integrity within the organization, encompass structural and organizational changes focused on:

- ❖ a revision of the Customs Code in 2022 to take into account the trade facilitation aspects covered by the WTO Trade Facilitation Agreement and the WCO Revised Kyoto Convention;

- ❖ and the reorganization of the Directorate General of Customs, which now includes a Directorate dedicated to facilitation with a “Business Advice and Assistance Section”.

ICT-related reforms, thus contributing to the implementation of the key factor of “Automation”:

- ❖ the Interconnected Transit Goods Management System;
- ❖ the digitalization of procedures in the Customs system for clearing goods;
- ❖ automated litigation management that contributes to risk management;
- ❖ the creation of the Technical Expertise Centre (TEC), which carries out prior documentary control as part of risk analysis and management.

In pursuit of the successful implementation of these reforms, and with the backing of the WCO A-CIP Programme, in which Mali has been a participant since 2019, the Mali Customs Administration is committed to achieving a specific outcome: enhanc-

ing mutual trust and cooperation between the private sector and Customs. This objective requires robust engagement with all relevant stakeholders.

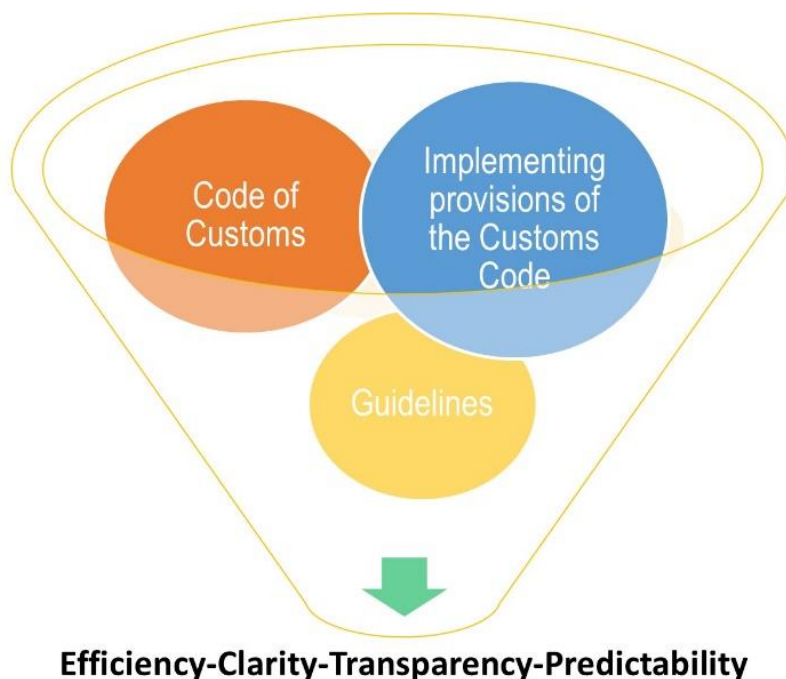
To this end, the Mali Directorate General of Customs has engaged in a process that consists of identifying and classifying stakeholders, planning appropriate approaches for their better involvement, and communicating and working with them to meet their expectations, overcome difficulties and maintain their commitment.

Since Mali's initial engagement with the A-CIP Programme, the private sector has been an active participant and contributor, beginning with a visit to the National Council of Malian Employers (CNPM) to discuss the objectives of the A-CIP project spearheaded by the Directorate General of Customs. In 2021, representatives from the private sector attended a workshop on "stakeholder engagement" facilitated by the A-CIP Programme. Additionally, a forum convened in the same year successfully brought together representatives from Customs and private-sector umbrella organizations, during which reforms of the Customs Administration were outlined and constructive dialogues were fostered, yielding mutual benefits for all parties involved.

In 2021, Malian Customs signed a tripartite agreement with CEMAPI (Malian Centre for the Promotion of Industrial Property) and BUMDA (Malian Copyright Office) to effectively combat counterfeiting and piracy.

The results of the Customs Integrity Perception Survey (CIPS), a tool developed under the A-CIP Programme, reported a problem of clarity and complexity of certain procedures. In response, the Federation of Freight Forwarders of Mali (FETRAM) was involved in the development of the framework instruction on the Customs clearance procedure for goods, based on the 2022 Customs Code. This procedural clarification has the advantage of circumventing local errors by means of a transparent procedure. FETRAM is also involved in the development of the implementing texts of the new Customs Code, helping to facilitate the application of the said texts in complete transparency.

The Bamako workshop on stakeholder engagement that took place in July 2023 saw the participation of the private sector in its various components with an expression of common expectations that should be



the subject of meetings either bilaterally (Customs and an umbrella organization) or multilaterally (Customs and several umbrella organizations).

Since communication is an important part of the fight against corruption, the establishment of a permanent dialogue with the private sector is encouraged by the existence of exchange of information mechanisms such as the Joint Committees Customs - CNPM (National Council of Malian Employers), Customs - FETRAM (Federation of Forwarders of Mali), and Customs - OPI (Organization of Industry Employers).

All these actions have contributed to improving mutual trust between the Customs Administration and the private sector, which in turn impacts the business climate. The primary focus going forward will be to place particular emphasis on communication to continue to promote the integrity of Customs.



From right to left: WCO A-CIP expert; BRRC-AOC Director; Project Team Leader and A-CIP Contact Point during the "Stakeholder Engagement" workshop



Customs officers and private-sector representatives at the Bamako Workshop in July 2023

HR management as a key element in enhancing integrity in Mauritius

The Mauritius Revenue Authority's Human Resources and Training Department (HRTD) and Internal Affairs Division (IAF) play a crucial role in embedding its integrity value across the organization through carefully crafted strategies, policies and procedures.

Fostering integrity by establishing clear ethical standards

The MRA's ethical standards are formalized in its Code of Conduct and Ethics which clearly defines acceptable behaviours and practices. It covers a range of areas, including honesty, fairness, respect, accountability, confidentiality and transparency. The HRTD ensures that these standards are communicated to employees through ongoing reminders via memos, newsletters, emails and intranet updates. The HRTD also organizes appropriate training on the provisions contained in the Code of Conduct and Ethics.

Shaping ethical leadership and integrity

The HRTD encourages leaders, through guidelines, briefing sessions and training, to lead by example, communicate ethical expectations to employees during their meetings and have open discussions on ethics. Moreover, the HRTD works alongside the IAF to provide ethical leadership training to leaders. Leaders are also enlisted to act as mentors to less experienced employees and guide them on ethical issues and other important topics.

Driving integrity through rigorous recruitment and selection

Recruitment and selection processes are critical for building a workforce that upholds the MRA's values, especially integrity. Integrity-focused recruitment and selection is implemented by having job descrip-

tions that include integrity criteria as job requirements. Moreover, screening candidates for integrity begins early in the recruitment process, using several methods. Independent interview panels include representatives from different departments to ensure objectivity and prevent bias.

Developing integrity-driven teams through training and development

The training process in the MRA begins with identifying its specific needs and that of its employees based on the MRA's strategic objectives, performance gaps and employee feedback. The training team works with the IAF to design specific training modules on integrity. Moreover, clear and objective criteria are defined in the training evaluation process in order to determine whether the training has met its intended goals. The evaluation focuses not only on technical skills but also on how well participants have internalized and applied ethical principles.

Transparent performance evaluation

In September 2024, the HRTD introduced an electronic performance appraisal system (EPAS) which enhances the standards of transparency, accountability and integrity through automated communication to all parties, throughout the process. Key performance indicators (KPIs) are set collaboratively between managers and employees and include behavioural factors, encouraging honest discussions about expectations and ethical practices. Managers themselves are also evaluated on their accountabil-

ity, governance, leadership and integrity management. Employees who demonstrate integrity in their work are recognized and rewarded with salary increases and bonuses linked to clear criteria for both performance outcomes and ethical behaviour. The MRA maintains competitive salaries and attractive packages and conditions of service by conducting regular reviews and market comparisons every three years.

Conflict resolution approach

The HRTD has developed and communicated detailed policies on grievances as a means to resolve conflict and ensure that disputes are addressed fairly, transparently and ethically. Such a procedure outlines the steps to address grievances, who will handle them and the expected timeline for resolution. When the conflict cannot be resolved by the HRTD through mediation, it is escalated to external bodies. If an investigation is required, it is conducted impartially by the HRTD or IAF, with all relevant facts and perspectives considered.

Zero tolerance for unethical behaviour

Implementing a “zero-tolerance policy” for unethical behaviour is a fundamental approach to fostering a culture of integrity within the MRA. The HRTD communicates the disciplinary process set out in the MRA’s HR Management Manual to all employees. Employees are regularly reminded, through internal communication, about offences and disciplinary measures, following non-compliance to the Code of Conduct and Ethics, and internal rules and regulations. Employees are also provided with confidential and accessible channels to report unethical behaviour, including the MRA’s Online Complaint Management System. The IAF and HRTD ensure that reported incidents of unethical behaviour are promptly and thoroughly investigated.

Creating an open and inclusive work culture

In 2023, the HRTD took the initiative to sign a Diversity, Equity and Inclusion (DEI) Charter, at national level, to express openly the MRA’s commitment to promote DEI, in addition to its existing Equal Opportunities Policy and Gender Statement. The HRTD encourages honest communication by

creating platforms for open dialogue, including holding meetings with diverse groups of employees through regular Employee Resource Groups. The HRTD also conducts regular feedback mechanisms through employee surveys.

Engagement with employees and unions

The HRTD holds regular meetings with trade unions, collaborating with them as partners rather than adversaries, respecting them as legitimate representatives of the employees advocating for workers’ rights and interests. The HRTD’s approach with the unions is to negotiate through collective bargaining, which ultimately leads to the signature of a collective agreement. The HRTD has established procedures for addressing complaints and disputes raised by the unions, working with them to find solutions that address the concerns of both parties and promote harmonious work relations.

Ongoing system enhancements

To ensure the continuous improvement and maintain the integrity of all the HR systems, from recruitment to training, performance management, conflict resolution and other HR processes, the MRA conducts regular reviews to evaluate their fairness, transparency and effectiveness. The HRTD has its own Internal Control Mechanism which includes self-assessment of HR systems. The HR systems are also subject to the MRA’s internal and external auditing exercises. Based on feedback and audit results, adjustments are made to the HR policies and practices so as to address any gaps or areas for improvement.

Conclusion: “HR fostering a culture of integrity through collective responsibility”

In conclusion, the effective promotion of integrity within the Mauritius Revenue Authority is a shared responsibility, where the Human Resources and Training Department and the Internal Affairs Division set the foundation, and all departments, leaders and employees actively uphold these ethical standards. By working collectively, the HRTD can ensure that integrity becomes deeply ingrained in the MRA’s culture, fostering trust, accountability and long-term success.

Strengthening integrity in Mozambique Customs

Integrity and transparency are critical pillars in ensuring efficient and effective Customs operations, especially in a country like Mozambique, where international trade is a key driver of economic growth. To combat corruption and enhance accountability, Mozambique Customs, under the Mozambique Revenue Authority (MRA), has embarked on a comprehensive integrity promotion campaign with the support of the WCO A-CIP Programme.

Key activities and achievements

Between 10 and 15 April 2024, Mozambique Customs, under the guidance of experts from the WCO A-CIP Programme, organized a series of workshops across the cities of Maputo, Beira and Nacala-Porto. These workshops aimed to engage a wide array of stakeholders, including Customs officers, economic operators and representatives from both the public and private sectors.

In Maputo, the workshop placed a strong emphasis on gender inclusion as a cornerstone of integrity promotion, underscoring the need for greater female participation in leadership roles within Customs. Discussions focused on the critical role women can play in fostering a culture of transparency and accountability within the organization. Moreover, innovative platforms, such as anonymous reporting hotlines and email systems for reporting corruption, were presented to enhance transparency in Customs operations.

In Beira and Nacala-Porto, the workshops addressed specific operational challenges that Customs officials face, such as streamlining Customs clearance procedures and improving the internal mobility of Customs officers. These sessions also highlighted the need to involve a broader range of stakeholders in integrity initiatives and the importance of leadership

commitment in ensuring that integrity remains at the forefront of Customs operations.

Best practices and lessons learned

Mozambique Customs, under the guidance of the WCO A-CIP Programme, has adopted several best practices that can be shared with other nations or institutions facing similar challenges in promoting integrity:

Creation of a multidisciplinary team

One of the most effective strategies implemented under the A-CIP Programme was the establishment of a strong multidisciplinary team composed of Customs officials, legal experts, compliance officers and representatives from both the public and private sectors. This team, supported by WCO experts, ensures that integrity promotion efforts are comprehensive and benefit from a range of perspectives and expertise.

Innovative reporting mechanisms

The development of anonymous reporting platforms, including hotlines and secure email systems, has enabled stakeholders to report corruption without fear of retaliation. This has increased transparency and accountability within Mozambique Customs and may serve as a model for other Customs administrations.

Capacity building and continuous training

The regular training of Customs officers and stakeholders has been crucial to ensure that the integrity measures adopted under the A-CIP Programme are sustainable. The multidisciplinary team, supported by WCO experts, has organized frequent capacity-building sessions aimed to educate Customs officials on international best practices, enhance their risk management skills and improve their understanding of Customs integrity protocols.

Stakeholder engagement and gender inclusion

An essential lesson to be drawn from Mozambique's experience is the critical importance of engaging diverse stakeholders in integrity promotion efforts. By involving private-sector representatives, public officials and other participants, Mozambique Customs has created an environment of accountability that fosters trust and collaboration. Additionally, placing a strong emphasis on gender inclusion has not only enriched the discussions but has also highlighted the value of diverse leadership in promoting a culture of integrity.

Leadership commitment to integrity

The involvement of senior leadership in integrity promotion efforts has been a vital driver of success. Leaders at Mozambique Customs have taken a proactive role in championing anti-corruption measures, ensuring that the integrity initiatives are aligned with the organization's strategic goals. The leadership's public commitment to fighting corruption has reinforced the importance of integrity across all levels of the organization.

The path forward: sustaining integrity promotion efforts

Moving forward, Mozambique Customs plans to continue working closely with the WCO and other international partners in order to further enhance its anti-corruption strategies. The success of the A-CIP Programme has provided a clear roadmap for the future, with plans to regularly engage stakeholders, conduct ongoing capacity building and renew cooperation agreements with international partners.

Additionally, Mozambique Customs aims to continuously refine its internal procedures, ensuring that Customs officials have the tools and training needed to uphold integrity in their day-to-day operations. By sharing its best practices with other Customs administrations, Mozambique hopes to contribute to a broader regional and global effort to strengthen integrity across the Customs sector.

Conclusion

Mozambique Customs, with the steadfast support of the WCO A-CIP Programme, has made remarkable progress in promoting integrity and combating corruption. The establishment of a strong multidisciplinary team, the introduction of innovative integrity tools and a commitment to capacity building have laid a solid foundation for a transparent and accountable Customs administration. As Mozambique continues its integrity journey, the lessons learned and best practices developed through the A-CIP Programme will serve as a guiding light for other nations facing similar challenges.

Path towards integrity in Nepal

As an early participant in the WCO A-CIP Programme, Nepal has benefited significantly from technical assistance, enabling the country to conduct two Customs Integrity Perception Surveys (CIPS) in 2019 and 2022, with a third survey having taken place in early 2025.

Integrity Plan development

The A-CIP Programme supports Nepal in creating its Integrity Plan, a core component of the Customs Reform and Modernization Plan 2021-2026, which is a priority for the Nepal Customs leadership.

Data utilization

The results from the CIPS have been pivotal in addressing corruption, allowing Nepal Customs to communicate its efforts effectively to the private sector and other governmental authorities. The data have informed evidence-based policymaking in line with the 10 key principles of the Revised Arusha Declaration.

Code of Conduct alignment

Feedback from the CIPS has contributed to the formulation of a Code of Conduct that is fully aligned with the Revised Arusha Declaration.

Global representation

Nepal's involvement in the WCO Integrity Sub-Committee in connection with the A-CIP Programme has provided a platform to showcase its integrity policies and practices internationally.

Focus on gender equality

Nepal Customs organized a results dissemination event specifically for female entrepreneurs, integrating gender equality and social inclusion (GESI) into its integrity initiatives. The recent GESI Action Plan incorporates insights gathered from these sessions.

Through these initiatives, Nepal Customs is gaining global recognition for its integrity efforts and commitment to combating corruption.



Integrity in action: latest reforms and initiatives of Nigeria Customs Service

The Nigeria Customs Service (NCS) has implemented various initiatives aligned with the Revised Arusha Declaration (RAD) to promote integrity and combat corruption. Key efforts include enhancing leadership, developing regulatory frameworks, improving transparency and promoting automation. The NCS has strengthened audit and investigation mechanisms, introduced a Code of Conduct, improved human resource management and fostered a positive organizational culture.

Integrity plays an essential role in the promotion of the core values of the NCS, which are justice, honesty and integrity. In order for the NCS to become a leading world-class Customs administration that is modern, ethical, professional, transparent, reliable and dynamic, a number of measures and initiatives were adopted in order to promote a greater sense of decency and probity in the Customs Service. These include:

1. The development of an Integrity Action Plan which is being implemented across the strategic, tactical and operational levels of management. This a top-down approach where every officer of the Customs Service is encouraged to carry out their duty with due diligence.

2. The realization of the danger that corruption portends for our policy led to the establishment of a Code of Conduct laying down standards and rules in the NCS with the aim of establishing and maintaining a high standard of morality in the conduct of our daily activities and ensuring that our actions and behaviour conform to the highest standard of public morality and accountability.



Code of Conduct Bureau educates Customs officers on asset declaration procedures

3. The procedures for recruitment, selection, promotion and postings are now increasingly based on the principles of meritocracy, selectivity and critical analysis, highlighting a modern, performance-driven approach to human resource management that emphasizes fairness, efficiency and the strategic placement of talent.

4. The Training and Doctrine Command has been established as a new department in the NCS which is responsible for coordinating training and forecasting capacity-building gaps. The Service's investment

in capacity building and structured career progression will not only empower its personnel with the skills needed to perform effectively but also create clear, merit-based pathways for advancement.



NCS inaugurates senior course 10 and junior course 18 at NCCSC Gwagwalada

5. The NCS is making significant strides in promoting gender equality and inclusion within the Customs Service. At management level, women now account for a notable proportion of the managerial staff, with a ratio of 5 men to 3 women, reflecting a growing presence of women in leadership roles. In the most recent recruitment drive, where over 1,000 officers were hired, 2 out of every 10 recruits were women. This demonstrates the NCS's genuine commitment to creating a more

inclusive and balanced workforce, ensuring that women have equal opportunities to contribute and lead within the service.

6. In line with the NCS's vision of modernizing the Service to meet the challenges of emerging trade initiatives, technologies and reforms, the Service has been using modern methods to complement its modernization drive. These include the E-Auction platform developed by the NCS to effectively manage the disposal of seized/overtime cargo and abandoned goods to the general public. Such automated processes minimize corruption and promote integrity.

7. The NCS has implemented its own Authorized Economic Operator (AEO) programme to improve trade facilitation and promote transparency. Key stages include forming steering and technical committees, encouraging stakeholder engagement and launching a pilot phase in April 2024, with AEO benefits applied in September 2024. This programme supports the NCS's integrity efforts by promoting compliant and trustworthy operators, and reinforcing the Service's commitment to transparency, efficiency and accountability in Customs operations.



WCO collaborates with NCS on the implementation of Authorized Economic Operator programmes to enhance trade facilitation.

8. Risk Management is one of the tools the Customs Service uses in improving its productivity by maximizing value while controlling operational costs, thereby increasing revenue generation, encouraging compliance in traders and enhancing trade facilitation. The Service is striving to upgrade the current risk management tools to improve the ease of doing business and deliver data-driven management decisions, using predictive intelligence, customer 360-degree views and customer segmentation.

9. The NCS promotes fair relationships with the private sector. Collaboration with partner government agencies and other private stakeholders is a key policy thrust of our Community Government Council (CGC). From the perspective of a “Customs-oriented” administration, it promotes open, transparent and fruitful cooperation with operators in the sector. In July 2024, the NCS engaged in talks with the Independent Corrupt Practices Commission (ICPC) to advocate proactive strategies against corruption and discuss a Memorandum of Understanding (MoU) to foster ethical conduct.

10. The Internal Audit Department of the NCS is responsible for verifying the suitability of Customs processes and systems and their compliance with

the Service’s integrity strategy, and for conducting investigations and surveys to detect risks and instances of misconduct. Annually, the Ministry of Finance, as the supervising ministry, evaluates overall transparency, impartiality and fairness in the application of the rules, highlights any areas for improvement and identifies any corrective action. In addition, with the aim of bringing to light corruption, the NCS has defined the ways in which whistleblowers can confidentially report any offences without any risk to their privacy or personal safety.

11. Below are some points to be taken into account when considering new initiatives, practices and/or measures taken by the NCS to promote integrity:

- ❖ The NCS’s commitment to promoting integrity and fighting corruption is embedded in its vision, mission, values, strategies and goals. Its commitment to promoting integrity is communicated, publicized and disseminated within and outside the Administration.
- ❖ The results of NCS performance are made publicly available (i.e. via the internet, at press conferences, in weekly/monthly publications, etc.). The NCS has a right of appeal and suitable mechanisms for administrative



NCS and ICPC discuss proactive strategies against corruption and conclude an MoU to foster ethical conduct.

decisions for all clients and stakeholders, as backed by the new NCS Act 2023.

- ❖ For the end-to-end automation of Customs processes, the Service has implemented core project services, including: a Unified Customs Management System (UCMS) comprising revenue, enforcement and office automation clusters; a Trade Portal serving as a central hub for trading activities and integration with other government agencies; a Non-Intrusive Inspection System incorporating 67 cargo scanners for enhanced cargo scanning and post-clearance audit; a Risk Control Centre for nationwide command and control activities; an Electronic Cargo Tracking System for monitoring cargo transit; a Cargo Release System facilitating automated cargo release; and Geospatial Services utilizing GIS for enforcement and border management. In addition, it has created a telecommunication, video surveillance and connectivity backbone, established automated payment systems that eliminate or limit the physical handling and transfer of funds between Customs officials and clients, and implemented capacity-building programmes that focus on knowledge and skills transfer within the NCS.
- ❖ Integrity-related issues have been taken into account in all reform and modernization initiatives, especially the modernization project launched in 2022 that will run for some 20 years.

- ❖ All employees at the strategic, operational and tactical levels of management are informed about and involved in the reform and modernization initiatives taking place within the NCS. An internal control unit (Customs Police Unit) has been established in the NCS to highlight and investigate cases of malpractice.

There is a system in place in the NCS for managing complaints against employees. The NCS has a formal Code of Conduct. All employees are required to sign an acknowledgement that they have read the Code and understand its provisions, obligations and responsibilities, especially during the mandatory basic training before posting of newly recruited officers. Penalties for corrupt behaviour are sufficient to deter inappropriate behaviour at the NCS. Mechanisms are in place at the NCS to report instances of corruption, such as hotlines, helpdesks, or complaints and feedback systems.

The NCS has actively detected and punished officers found guilty of corruption and integrity violations under the Disciplinary Unit of the Service headed by the Comptroller of Customs. Disciplinary actions have included dismissal from service, demotion and suspension. These measures emphasize the NCS's commitment to upholding ethical standards and maintaining integrity within its workforce.

In conclusion, the NCS believes that promoting integrity and combating corruption is pivotal for building a sustainable and ethical organizational culture. This approach fosters a sense of fairness, transparency and accountability that deters corrupt practices and aligns personnel goals with the organization's commitment to integrity.

Palestine Customs joins the A-CIP Programme in a bid to strengthen anti-corruption efforts

The State of Palestine, represented by the General Administration of Customs and Excise, joined the WCO A-CIP Programme as part of Palestinian Customs' awareness of the importance of strengthening the fight against corruption and promoting integrity awareness among its employees as a key priority.

Since Palestinian Customs joined the WCO A-CIP Programme, and based on the experiences and best practices in other Customs administrations, especially WCO A-CIP Programme partners, Palestinian Customs sought to build a comprehensive integrity culture. To that end, Palestinian Customs introduced the topic of integrity as part of its strategic plan and sought to review and computerize its procedures and make administrative and legal amendments to ensure the effectiveness of its plan in promoting integrity. Furthermore, through the technical and financial support provided by the programmes, Palestinian Customs implemented a set of activities focused on developing and modernizing Palestinian Customs work.

Palestinian Customs, with the assistance of the WCO A-CIP Programme, has inspired many initiatives that focus on teamwork, emphasizing that the task of combating corruption is the responsibility of all employees and the private sector. To that end, the private sector should be an active partner in this strategy with a view to establishing effective communication channels that contribute to combating corruption. In addition, internal affairs plays an important role in combating corruption and promoting integrity through preventive activities and investigations, given that taking preventive measures is more effective than addressing corruption after it has taken place. An essential part of this process involves the training of a senior Palestinian Customs

officer responsible for training and qualifying employees with a view to building a culture of integrity.

Internal control

Palestinian Customs carried out an assessment of available internal resources and developed a roadmap with a view to ensuring the effective and dynamic establishment of an internal control unit. This involved focusing on the success of the unit's work in performing its daily tasks, developing a job description for its work, and ensuring that Palestinian Customs staff are qualified to work in this unit by providing them with training in the key operational processes (based on a proper understanding and documentation of the unit's work).

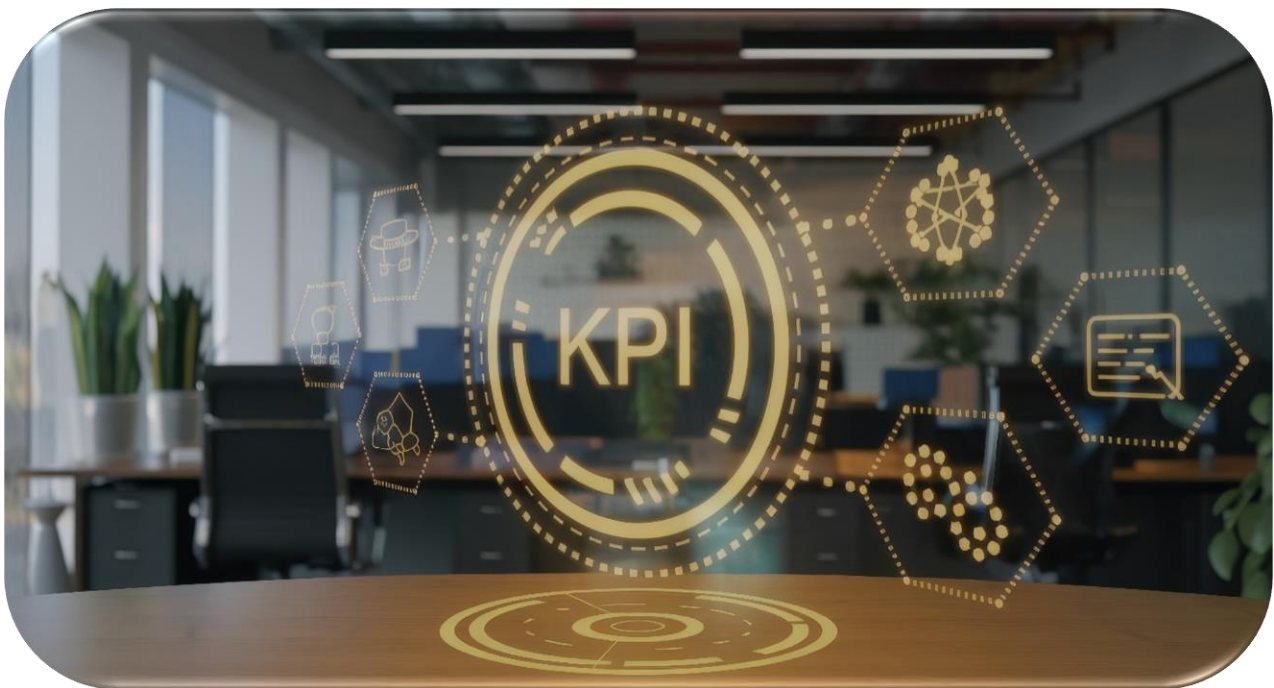
Despite the difficulty of establishing an internal control unit from scratch and the careful and committed approach this required, Palestinian Customs were ultimately successful in obtaining the approval of senior management to amend the organizational structure of Palestinian Customs and take the necessary legal action at the level of governmental decisions to incorporate the Internal Affairs Department into the organizational structure of Palestinian Customs. The Internal Affairs Department has thus been established and is now fully operational.

Promoting anti-corruption initiatives

Palestinian Customs has established initiatives in cooperation with external independent bodies concerned with anti-corruption, whether governmental or civil society. These initiatives aim to enhance the expertise and efficiency of Palestinian Customs in combating corruption and to ensure its continuity effectively. To that end, there is now in place a work programme and an integrated plan for a set of comprehensive activities with the Palestinian Anti-Corruption Commission, an independent governmental body, to prepare a corruption risk register in Palestinian Customs. This work has been based on indicators and outlines recommended by the World Customs Organization for preparing a special risk register in Customs procedures and best practices in this regard and structuring its content in an orderly manner.

Performance measurement

Based on recommendations from WCO A-CIP Programme experts for ensuring the effective collection of Customs duties and direct and indirect taxes, in addition to trade facilitation, investment promotion, community protection and institutional capacity building, work was done to develop and improve the processes involved in assessing and monitoring strategic objectives and formulating smart (KPIs) within the amendments and updates of the Palestinian Ministry of Finance Tax Revenue Strategy 2022-2026, thus ensuring the establishment of an effective operational plan. By means of a workshop presented by international experts specialized in performance measurement, participants gained relevant knowledge to enhance the monitoring and evaluation mechanism and to develop verifiable KPIs. Palestinian Customs considers performance measurement to be an essential means of ensuring effective implementation of initiatives and maintaining high standards in relation to management and supervision.



Romanian Customs Authority's key steps in the fight against corruption

Over time, the Customs structure in Romania went through a series of stages aimed at reorganizing and recalibrating duties in the field of Customs and excise goods. In the 1990s, Customs activity was carried out by the General Directorate of Customs under the purview of the National Control Authority. From 2003 to 2013, it operated under the name of the National Customs Authority, which was directly subordinated to the Ministry of Finance but fell within the National Agency of Fiscal Administration (NAFA).

The Customs Authority has a very wide range of responsibilities in terms of supervision and control regarding goods imported into the Customs territory of the European Union and the fight against fraud, terrorism and organized crime. Customs also cooperates with other law enforcement authorities and with the administrations and agencies responsible for border and homeland security.

In August 2024, at the central level of the administration, the Internal Audit Directorate was established under the direct authority of the President of the Romanian Customs Authority (RCA), having as its overall objectives the promotion of integrity in the exercise of dignity and public functions, implementation of measures to prevent and combat administrative corruption, exercise of a set of internal control operations and monitoring of the activities carried out by the RCA.

Thus, in order to be able to implement a policy of rejecting corruption and effectively managing the risks generated by the dishonest behaviour of the Customs staff, which requires the establishment of firm measures to prevent and discourage acts of corruption and deviations from the Code of Conduct, the Internal Control Service and the Prevention, Analysis and Reporting Department operate within the Internal Audit Directorate.

For the RCA, it is important to identify and analyse the risks and vulnerabilities of corruption so that appropriate measures are put in place.

As a result of the Strategy for the reform of the Romania Customs Authority implemented in 2022-2024, a series of aspects were taken into account at RCA level regarding the strengthening of the administrative capacity of the Customs Authority in accordance with European (and international) standards, including the implementation of integrity standards and anti-corruption measures in order to prevent and combat violations by Customs personnel of the rules on ethics, integrity and corruption. Thus, currently, at the initiative of the Internal Audit Directorate, the management of the RCA has approved the provision of portable bodycam cameras (portable audio and video recorders of the body-worn camera type) to the Customs personnel who carry out Customs controls in the interior and border Customs offices, as well as to the mobile teams at the central level of the RCA and its territorial offices and services.

At the same time, at the level of the Internal Audit Directorate, the following specific steps were taken to prevent and combat administrative corruption:

1. Development of a guide on the prevention of corruption for personnel holding management positions in the RCA. The main purpose of this guidance

material is to avoid violation of the legal regime of conflicts of interest;

2. Publication of the Integrity Guide on the intranet page to familiarize staff with the legal principles of integrity and the prevention of corruption practices by RCA personnel. The Integrity Guide also aims to equip Customs officers with knowledge on anti-corruption activities. The material is structured into 11 chapters (Code of Conduct for RCA staff; Ethics adviser; Declaration of gifts; Declaration of assets and interests; Conflicts of interest; Incompatibilities; Prohibitions after termination of employment in public institutions; Transparency in the decision-making process; Access to public interest information; Whistleblower protection in the public interest; Sensitive functions);

3. Publication on the intranet page of various Integrity Tests so that the Customs staff can voluntarily test their knowledge of integrity;

4. Dissemination of a summary of the Integrity Incidents reported within the RCA in 2023. This document was distributed to all relevant people, divisions and departments within the RCA, and all subordinate personnel were required to sign a form acknowledging receipt of this information. The main purpose of the dissemination of this material is the prevention of acts of corruption at the level of Customs posts and offices;

5. Provision of the form “Complaint regarding non-compliance with the Code of Conduct of the staff of the Romanian Customs Authority” to all interested parties in the central offices of Customs.

At the proposal of the Internal Audit Directorate, a series of specific activities may have taken place in the near future:

1. Organization of training sessions for officers with management and executive personnel within the RCA (at central level and in its territorial offices and services), in the field of anti-corruption, as well as in conflicts of interest and incompatibilities;

2. Development of the internal reporting system and whistleblowing procedure and protection of the whistleblower in the public interest, with the aim of regulating the means of receiving, examining and resolving reports, the rights and obligations of persons who make reports or publicly disclose information regarding violations of the law, measures for their protection, the RCA's obligations, as well as the rights of the persons concerned;

3. Finalization of the documentation for the regulation of internal control activities within the RCA by establishing the methods of carrying out internal controls and the documents developed for the organization and implementation of control actions and information campaigns;



4. Organization of an anti-corruption awareness campaign, “The Romanian Customs Authority in the Green Corridor of Integrity”, which will address both citizens and RCA personnel, with an emphasis on the seriousness of acts of corruption and the punishments provided by law for officials who commit crimes of corruption. This campaign will aim to increase the awareness of RCA personnel and citizens regarding the risks of involvement in acts of corruption and the change of mentality in relations

with administrative services, as well as the development of an integrity behaviour among RCA personnel and citizens by raising awareness of the consequences of acts of corruption and how to report them.

Through these measures implemented at RCA level, the aim is, on the one hand, to increase the degree of integrity among Customs staff and, on the other, to increase the degree of trust of citizens in the Customs institution.



Russian Customs authorities embrace reforms to promote integrity

The reform of Russian Customs authorities has positively impacted on the existing anti-corruption system, which combines organizational, preventive and penal measures. The establishment of electronic Customs offices and electronic declaration centres completed the reform of the Customs authorities, one of the aims of which was to reduce the influence of the human factor.

The automatic dispatching system is fully operational and is constantly being improved to make it impossible for an “interested” inspector to receive specific declarations. In order to break permanent online links, prohibitions have been introduced on the use of communication tools and the connection of third-party data carriers when working with information resources. Preventive work is particularly important in this respect. To improve the effectiveness of this work, in 2021, the positions of deputy heads of Customs checkpoints (electronic declaration centres) in charge of anti-corruption issues were introduced. The work of these deputies focused on the implementation of preventive measures and on informing the heads of the anti-corruption units about the facts that negatively affect the efficiency of the electronic reporting centres.

An important part of the preventive work is also the prevention of attempts to recruit persons who threaten the security of the Customs authorities. The assistance provided to human resource staff in this area has yielded positive results.

In order to ensure effective control over compliance by Customs officials with the requirements of Russian anti-corruption legislation, compliance with restrictions and prohibitions, requirements for preventing and resolving conflicts of interest and the

accuracy and completeness of information provided on income, property and assets, specific measures are being implemented whereby the background data of officials and candidates entering the service are analysed to determine whether a conflict of interest may exist.

In accordance with the legislation, checks are conducted to verify the accuracy and completeness of the information provided by persons applying for positions in the federal civil service and by federal public officials, and to verify the compliance of federal civil servants with the requirements for official conduct, as laid down in Presidential Decree No. 1065 of 21 September 2009.

Expenditure control is governed by Federal Law No. 230-FZ of 3 December 2012 on control over the compliance of expenditure of persons holding public office and other persons with their income.

Meetings of commissions on compliance with requirements for the official conduct of federal officials and settlement of conflicts of interest and of certification commissions are held in accordance with the provisions of Presidential Decree No. 821 of 1 July 2010 on the establishment of commissions for the maintenance by federal public officials of requirements for official conduct and the regulation of conflicts of interest.

Also in accordance with the legislation of the Russian Federation, in order to reduce the risk of corruption, a system of rotation is used for civil servants, and employees may similarly be transferred to another position. In general, tensions resulting from corruption in the Customs environment can be reduced through preventive work.

Advanced training

Information on liability for corruption offences is provided to officials as part of their professional training. For the purpose of the professional training of specialists in the field of anti-corruption policies, training courses have been developed and are being delivered at the Institute of Law Enforcement, while remote training courses are being provided by the Institute of Distance Learning, Retraining and Professional Development of the Russian Customs Academy.

Raising awareness of the fight against corruption as a tool for building public intolerance to corruption

In order to increase awareness among and facilitate the anti-corruption education of citizens, at the initiative of the anti-corruption units, the country's major media outlets regularly report on the results of the Customs authorities' anti-corruption activities, as well as on the most striking examples of efforts by public officials to suppress the facts of corruption offences committed by other public officials. The publication in the media of information about detected corruption offences, the damage they cause, and the prosecution of citizens who incur heavy fines or even custodial sentences helps create conditions for the formation of an atmosphere of intolerance to corruption in society.

The Federal Customs Service (FCS) of Russia analyses publications in the mass media about the fight against corruption in the Customs authorities in order to determine what proportion of the total volume of publications is negative material. Over 200 publications have been published in the media and online to date.

Results achieved by anti-corruption units

According to the materials of the anti-corruption units of the Customs authorities, in 2024 (as of 23 September 2024) 58 criminal cases involving corruption offences were initiated against officials, and 60 officials are under investigation.

Attempts by unfair participants in foreign economic activity to involve officials in illegal activities by bribing them continue to be uncovered. For example, also in 2024, 57 criminal cases were initiated against 57 bribe-payers for bribing Customs officials.

In connection with the of Customs processes, as a result of measures to identify and suppress channels for the leakage of official information, in 2024, the anti-corruption units identified a number of crimes related to the unlawful acquisition and use of information from the departmental databases of the Customs authorities, including for unlawful financial gain. A total of 13 criminal proceedings were opened, including 2 criminal cases under Article 274.1 of the Criminal Code of the Russian Federation for illegally influencing the critical information structure of the Russian Federation.



Collaboration and performance measurement: pillars of integrity in Tanzania Customs

In an effort to promote integrity, the Tanzania Customs Administration is implementing the WCO Anti-Corruption and Integrity Promotion (A-CIP) Programme that focuses on various critical issues, including building relationships with private-sector stakeholders and enhancing trade facilitation and revenue collection through performance monitoring (performance measurement mechanism). These initiatives are designed to ensure trust, transparency, accountability and efficiency in Customs operations, aligning with our commitment to facilitate trade and curb corruption.

In this article, the Tanzania Customs Administration outlines key areas in which measures have been undertaken to foster collaboration with the private sector while reinforcing trade facilitation and revenue collection through a performance metrics mechanism as a driver of the integrity agenda.

Promoting integrity through collaboration with the private sector and other stakeholders

Private-sector stakeholders such as importers, clearing agents, exporters and other stakeholders play a vital role in Tanzania Customs operations. Engaging with these stakeholders not only improves compliance but also promotes integrity across the Administration. The Tanzania Revenue Authority (TRA) is committed to building robust partnerships with private businesses and other stakeholders in order to create an environment that promotes efficiency while discouraging malpractices in Customs administration.

Through the A-CIP Programme, the Tanzania Customs Administration has managed to convene stakeholders' engagement workshops in various Customs stations across the country for the purpose of discussing together and sharing common is-

ssues pertaining to Customs operations. This engagement has improved collaboration and partnership in the implementation of Customs anti-corruption and integrity promotion initiatives.

Key activities that were implemented include engaging with the private sector in the Corruption and Integrity Perception Survey and sharing insights from the survey results; stakeholders' engagement and capacity building in the promotion of Authorized Economic Operators (AEOs); and best practices to strengthen relationships in order to improve mutual trust and collaboration.

Performance measurement mechanism: enhancing accountability and integrity

The Performance Measurement Mechanism (PMM) is integral to ensuring that Customs operations remain effective, transparent and accountable. By implementing a robust performance management system, the Customs Administration aims to assess the efficiency of Customs operations while maintaining a high level of integrity to foster trade and revenue collection. Our performance measurement, as aligned in the TRA anti-corruption strategy, focuses on a number of areas such as:

- ❖ Implementation of key performance indicators (KPIs) that measure the speed, accuracy and transparency of Customs processes, including clearance time, anti-smuggling operations, scanning effectiveness and stakeholders' satisfaction;
- ❖ Implementation of a system of regular checks or audits to assess the effectiveness of integrity initiatives, with results made public to enhance accountability and build trust;
- ❖ Utilization of technology to provide real-time tracking of goods and Customs processing, enabling more transparent operations and reducing opportunities for misconduct;
- ❖ Regular evaluation of the performance of Customs officials in order to improve integrity and efficiency.

Key benefits realized

While acknowledging that the PMM is still in its infancy, the mechanism sheds light on various management mechanisms from planning to implementation, where the following issues can be considered:

The overall planning, implementation and evaluation of integrity and anti-corruption programmes/reforms have improved through efficient monitoring and evaluation plans;

The PMM result-oriented approach ensures consistency of activities complementing the implementation of the Tanzania Revenue Authority's Anti-Corruption Action Plan as aligned with the National Anti-Corruption Strategy;

An increase in the level of integrity is ensured through the gradual application of the evidence-based integrity and operation performance measurement system.

Looking ahead: upholding a culture of integrity in Customs

As we progress, the Tanzania Customs Administration finds that fostering a culture of integrity within Customs remains our top priority, while embracing the recent initiatives implemented through the A-CIP Programme. Our commitment to working closely with the private sector and enhancing performance measurement systems will ensure that we continue to make progress towards transparent and accountable Customs services. Tanzania Customs encourages all stakeholders to join us on this journey and contribute to a Customs environment that both supports ethical business practices and boosts the country's economic growth.

Promoting ethical practices and integrity: insights from Togo

Customs is often subject to external criticism for exercising bad administrative practices or even engaging in acts of corruption that call for an awakening of conscience by directing greater attention to Customs ethics and integrity. In response, Togo Customs has implemented a Programme for Ethics.

Togo Customs' Programme for Ethics, implemented within its Department of Customs Ethics, aims to professionalize the Customs authorities by gradually eliminating all these unfair practices, of which corruption remains the most serious in view of the sovereign missions entrusted to the Customs Administration at state level and because the real victim of this shameful practice ultimately remains the citizen. This is why the fight against corruption must not be taken lightly, requiring sustained efforts and ongoing commitment at all levels.

Customs ethics approach within the TRO

Created by Law No. 2012-15 of 14 December 2012, the Togolese Revenue Office (TRO) brings together and oversees the country's Customs and tax services as well as the land registry. Indeed, the TRO, in its ethical approach, places each Customs officer at the heart of its concerns by recognizing that he or she is not an object of production but a person in his or her own right who can make a significant contribution to Customs and the TRO. This approach obviously promotes self-esteem and the accomplishment of staff both professionally and personally. In this approach, ethics is considered from a preventive perspective and necessarily has an educational function. It also includes a significant training component aimed at integrating ethical deliberation into the decision-making process of people who work within the TRO Customs Administration. Without a doubt, this has positive repercussions on the Customs staff of the TRO in so far as it equips them to develop the capacity for ethical judgment,

thus enabling them to make informed decisions. Another beneficial effect is the recognition and trust that form the basis of relationships between Customs staff; this mutual recognition fosters genuine relationships of mutual trust, in turn facilitating teamwork and partnership.

TRO ethical reference applicable to Customs staff

In its quest for improved ethics governance and in an intensified effort to foster a positive social and professional environment, the TRO has developed its legal reference instruments, namely the Code of Conduct and Disciplinary Procedures, the Staff Status, the National Customs Code and many other texts and measures that govern Togolese Customs, based on ethics and the fight against corruption. Since its creation, several initiatives and practices aimed at disciplining the professional life of officers within this umbrella organization have emerged. These all focus on the achievement of its objectives of optimal mobilization of revenue and perfect cohesion between its officers as well as with its partners. The very first initiatives taken to this end consisted of raising awareness on a large scale among TRO public officials and staff, including those in Customs, during seminars, immersion workshops for new recruits and the training programme for all candidates entering the TRO at the Tax and Customs Training Institute (IFFD), which is already in its fifth year.

The second phase that followed focused on the accountability and commitment of public officials

from the perspective of the appropriation and application of the Code of Conduct and Disciplinary Procedures, a sum of the values shared within the TRO institution. This provided an opportunity to raise collective awareness of the values and principles of the organization, which are respect for ethical values, responsibility and rigour, respect for laws and regulations, professionalism, readiness for personal effort, time management, punctuality and assiduity at work, as well as the renewable declaration of assets for all TRO public officials, and the issue of gender equality and diversity (GED) and its implications for aspects relating to harassment or non-discrimination based on gender in any setting, such as in the recruitment and promotion of staff. This illustrates the broad range of initiatives that have been implemented to date at the TRO in terms of ethics and integrity and that fall within the scope of:

- ❖ training and awareness-raising on ethics;
- ❖ declaration of assets, in line with the Law establishing the TRO and the TRO Staff Regulations, which require any public official hired by the Office to declare his/her assets and commitments, those of his/her spouse if married under the community property regime as well as those of his/her minor children every two years;
- ❖ encouragement of the reporting of ethical misconduct and cases of corruption through a toll-free number 8280;
- ❖ collaboration with the private sector and other stakeholders through a state/private-sector consultation framework;
- ❖ performance measurement for the purposes of better accountability and increased ethics;
- ❖ gender equality and diversity (GED) for the purpose of promoting ethics through the creation of the TRO Women's Association;
- ❖ human resource management through a highly selective recruitment and promotion mechanism with all the guarantees of transparency.

All these initiatives already provide added value and an improvement to the image of TRO staff in general and Customs staff in particular, with performance



levels within the TRO that are to be commended and deserve to be included among the best practices in ethics and integrity.

The third phase involved the planning of the Code of Conduct and Disciplinary Procedures at individual and organizational level by highlighting the change that this necessarily entails, approaches to change management, resistance to change in all its forms and, finally, change management itself, which calls for constant monitoring of all TRO staff without exception and, obviously, involves taking into account gender and diversity factors. In the process, the TRO, as part of its vision, plans to define new mechanisms for monitoring the ethical conduct of its staff to make them free from ethical misbehaviour as well as to prevent and combat corruption among all its staff in general and in Customs in particular through a new body that it is preparing to create in the form of an Ethics Office.

The establishment of an Ethics Office is part of the initiative for the development of ethics and a culture of integrity within the TRO. Through this commitment, the TRO pledges to support its public officials by way of holding them accountable for their ethical conduct. The newly created role of Ethics Officer will support the establishment and evaluation

of systems and practices in terms of ethics; it will require the successful candidate to be highly skilled in organizational ethics and have the ability to demonstrate great openness, integrity and leadership as well as great determination and conviction. Once the appointment has been made, this post must be given official status, preferably as a full-time position, given that the size and workforce (3,600 public officials) of an institution like the TRO easily justify the creation of such a post. In order to perform his or her tasks, the person occupying this position must, moreover, enjoy a significant amount of autonomy and be able to collaborate with all the various components (sectors) of the institution.

Overall, the Togolese Revenue Office is making good progress on the path to promoting ethics and fighting corruption, especially in view of the number of initiatives and measures that have already been deployed and have shown truly excellent results. However, the TRO is aware that a great deal remains to be done in this fight. Thankfully, the imminent creation of the position of Ethics Officer will provide a significant boost to the promotion of ethics and integrity within the TRO and Togolese Customs.

Role of Customs brokers in curbing corruption in Türkiye

In view of Türkiye's location at the intersection of Africa, Asia and Europe and its membership of the Customs Union with the EU, the role of Customs brokers in Türkiye is crucial for both Türkiye and the EU in terms of protecting society from unfair and illegal trade while supporting legitimate business activity, ensuring the security and safety of citizens, and protecting the environment.

The use of Customs broker services is optional in Türkiye, in keeping with the provisions of the Revised Kyoto Convention and the WTO Agreement on Trade Facilitation. However, the high quality of Customs brokerage services is the result of a comprehensive and strict licensing process, and 95% of declarations are actually made by Customs brokers in Türkiye.

Licensing Customs brokers and the Customs broker regime in Türkiye

Customs representatives

Representation may be either direct – where the Customs representative acts in the name of and on behalf of another person – or indirect, where the representative acts in his or her name but on behalf of another person.

Customs brokers' services include:

- ❖ preparation of import, export and warehouse documents;
- ❖ submission of declarations for import, export, transit and warehousing;
- ❖ payment of duties, taxes and other regulatory charges and fees;

- ❖ arrangements and attendance for the examination of goods;
- ❖ consultation on issues related to classification, valuation and determination of origin.

To become a Customs broker in Türkiye, applicants:

- ❖ must not have been found guilty of or have a criminal record involving any of the following crimes: smuggling, embezzlement, extortion, bribery, theft, fraud, forgery, abuse of trust, fraudulent bankruptcy, perjury, calumny, collusive tendering, money laundering or tax evasion;
- ❖ must never have been dismissed from the civil service as a result of a criminal or disciplinary investigation;
- ❖ must hold at least a Bachelor's degree in Law, Business Administration, or International Trade and Logistics;
- ❖ must have successfully completed a one-year traineeship;
- ❖ must score at least 70% to pass the exam. Applicants who have passed the Assistant Customs Broker Exam must also complete at least two years' work experience.

Licensing process

As stated above, the licensing criteria for Customs brokers are entirely objective, transparent, non-discriminatory and measurable. For the purpose of verifying applicants' eligibility, reference is made to protocols established with the Ministry of Justice, Ministry of the Interior, Ministry of Labour and Social Security, and the Council of Higher Education. This makes it possible to verify applicants' documents electronically. Once it has been confirmed that all of the Customs broker license requirements have been met, a Customs broker licence is issued, and its issuance is publicized via Customs brokers' associations and on the ministries' official websites.

Ministry employees as Customs brokers

In Türkiye, it is prohibited for ministry employees to operate or be employed by a Customs brokerage business as long as they are employed by the Turkish Government. A few employees with at least 10 years' experience as head of department, investigator, expert or manager are eligible to become licensed, but only once they have retired or resigned from the service.

Relations with Customs brokers' associations

All licensed Customs brokers are eligible for membership of Customs brokers' associations on a voluntary basis. These associations play an important role in facilitating communication between Customs, other government authorities, importers and exporters. In addition to Customs brokers' representation in the National Committee on Trade Facilitation, consultative forums with Customs brokers' associations are held as regular meetings for which agendas are set in consultation with the participants.

Tackling the issue of corruption by means of Customs brokers

Licensing process

As stated above, applying for a licence is a long and arduous process. Customs brokers must not have

been found guilty of various crimes, and this situation should remain unchanged for as long as they operate as brokers. They must also never have been dismissed from the civil service. Applicants must hold at least a Bachelor's degree in various fields, and they must have at least three years' practical experience (a one-year traineeship and two years' work experience). They must also pass two written exams and an oral interview. All these requirements, including verification of applicants' eligibility electronically both during the initial licensing period and throughout the remaining licensing period, ensure that any undesirable applicants would fail. Moreover, in order to avoid any conflict of interest, Customs employees may not apply for a broker licence until after their retirement or resignation from the service. Brokers must exercise a greater degree of caution, because they are jointly and severally liable for the payment of duties, taxes and other charges.

Non-compliance resulting in disciplinary proceedings

Türkiye's Customs broker regime lays down proportionate corrective measures in the form of warnings, suspensions and terminations, depending on the severity of the offence. These measures are regulated under Turkish Customs Code No. 4458. For minor offences, warnings are used, but, in case of recurrence, the measures become more severe. For example, if brokers lend their licence to another person, this will be punished with a suspension. However, if it is the third occurrence in five years, the broker's licence will be terminated. Similarly, if a Customs broker is successfully prosecuted for a criminal offence, the broker's licence will likewise be terminated. Brokers are permitted to give statements at any time during the disciplinary process.

Disciplinary Proceedings Circular

A discussion forum was organized with Customs brokers' associations on the topic of disciplinary processes. According to one observation made during the forum, whenever disciplinary measures are taken to court, the relevant ministry loses the case simply because of deficiencies or on procedural grounds.

Following an analysis of court decisions, a solution was found that involved issuing a new Disciplinary Proceedings Circular, No. 2022/8. This circular sets out comprehensive details about procedural grounds during disciplinary proceedings. It is rewarding to report that, since the circular was first issued, no court cases have been lost on procedural grounds. In this way, brokers who had found ways of exploiting the system have been stopped in their tracks.

Future goals for Customs broker regime in Türkiye

Our overall aim is to conduct a continuous evaluation of the Customs broker management mechanism in partnership with Customs brokers' associations. Our general objectives include the following:

- ❖ In order to improve brokers' relationships with clients, government authorities and other trade chain partners, we will establish a Brokers' Code of Ethics.
- ❖ In the coming three years, we are planning to include brokers in our AEO programme.
- ❖ We will develop a well-defined curriculum in coordination with Customs brokers' associations and academia in order to produce well-educated Customs brokers.
- ❖ Instead of multiple-choice questions, we plan to use case studies that will allow for an assessment of applied knowledge in the areas of tariff classification, valuation and origin.

Therefore, in order to effectively combat corruption and enhance the quality of brokerage services, it is essential to prioritize various facets of broker management. This includes rigorous oversight of the licensing process, stringent disciplinary measures and regular inspections to ensure compliance with standards. Additionally, proactive communication with brokers about any changes and the promotion of cooperation with Customs brokers' associations are critical. Moreover, we are innovating to create new opportunities for all stakeholders involved in foreign trade. Initiatives such as introducing universal ID cards that are valid at all ports, issuing a special passport for Customs brokers, simplifying the business licensing process and developing trusted Customs broker scenarios are under way in order to streamline operations and enhance efficiency. These efforts collectively aim to foster a more transparent, efficient and corruption-free trading environment.



Zimbabwe Revenue Authority's initiatives to promote integrity

The Zimbabwe Revenue Authority (ZIMRA), in line with the international good practices implemented within its organization, has a Loss Control Division responsible for curbing revenue leakage/losses through fighting corruption and promoting integrity.

In an effort to be more inclusive and cover more ground in attending to corruption issues across the board, the Zimbabwe Revenue Authority established the ZIMRA Integrity Committee (ZICO). The Committee is composed of both managerial and non-managerial staff from all ZIMRA divisions. The formation of the Committee has assisted the Authority in improving staff morale and integrity in crisis situations and avoiding new corruption vulnerabilities by conducting corruption risk assessments (CRAs). The following are key initiatives that have been implemented in our quest to fight corruption.

Corruption Diagnostic Assessment Tool

The Authority has developed a Corruption Diagnostic Assessment Tool that is used to measure the Authority's efforts in the fight against corruption. The tool assists in reviewing the results of various strategies put in place by the Authority to reduce corruption. The tool assesses whether the Authority has put sufficient systems and structures in place to improve integrity by identifying relative strengths and weaknesses in the fight against corruption.

Corruption risk assessments

The CRA initiative is principally a proactive measure taken by the Committee to prevent corruption, assess the causes of corruption where it has been identified and determine how the same can be prevented in future. Transparency International defines the CRA as a diagnostic tool that seeks to identify weaknesses within a system that may present

opportunities for corruption. The Committee uses CRAs to identify institutional vulnerabilities within systems or processes which may favour or facilitate corrupt tendencies. CRAs provide evidence of actual or perceived corruption in a given context in order to inform anti-corruption strategies to be implemented and policies for advocacy purposes. CRAs have highlighted specific "hotspot" areas where action to reduce corruption risks can be concentrated. In response to weaknesses identified during CRAs, the Committee has suggested conducting a number of system and procedure reviews in order to eradicate corruption.

Electronic psychometric testing

This is a proactive recruitment and selection technique designed to fight corruption before a person is engaged as a ZIMRA employee. It is a digital platform offering self-service analytics to measure, among other factors, integrity and personality. It potentially eliminates the possibility of recruiting employees with a propensity to engage in corrupt activities.

Staff training

The Authority has scheduled integrity and ethics training which is spearheaded by the Human Capital Division. The training targets newly engaged staff and those transferred from one workstation to another. The training can be targeted to a specific group or office based on the number of corruption cases unearthed in a given period of time.

Asset declaration and lifestyle audits

The Authority has devised several policies that include the Fraud and Lifestyle Audit policies, thus revealing the Authority’s political will to fight corruption. The Authority conducts lifestyle audits in order to maintain morale and integrity in harsh economic environments. Lifestyle audits are conducted periodically in line with the Lifestyle Audit Policy to ensure that staff employed by ZIMRA live within their means and do not benefit from ill-gotten wealth. The audit is contractual upon joining the Authority so as to establish the asset baseline of each individual and is updated throughout the staff member’s tenure with ZIMRA through the completion of an Asset Declaration Form, which is updated periodically, or earlier if additional assets are acquired. Asset declarations are intended to record information that will expose any assets or income not attributable to employment income or any other legitimate sources of income. Records of asset declarations are used to identify and track any ill-gotten assets for the purposes of asset recovery.

The Authority has made significant progress in the implementation of lifestyle audits. The first success story of civil-based asset forfeiture was recorded by ZIMRA in June 2020. A house and a vehicle belonging to a former ZIMRA employee worth US\$155,000 were forfeited and confiscated under the Money Laundering and Proceeds of Crime Act [Chapter 9:24]. The house pictured below was seized after a lifestyle audit was used as an anti-corruption tool to identify proceeds of crime coupled with parallel financial investigations.



Forfeited in 2020, Zimbabwe

Awareness-raising campaigns

After the COVID-19 pandemic, the Authority embarked on integrity awareness-raising campaigns that seek to cultivate a culture of zero-tolerance towards corruption. The awareness-raising campaigns are run, under the theme #I’mForZero, at breakfast meetings that have been held throughout the country at provincial level. The campaigns have also been taken to exhibition shows where economic activity takes place, and these have gone a long way in promoting integrity. The well-coordinated campaigns with other stakeholders have seen a number of stakeholders taking a keen interest in the fight against corruption, running with the mantra:

- ❖ *Resist, Reject and Report corruption!*
- ❖ *Say No to Corruption, Say Yes to Integrity!*

Through the Committee, the Authority is also using social media platforms to raise awareness of ZIMRA’s strategies in fighting corruption and promoting integrity. In essence, ZIMRA has used training and awareness-raising campaigns as primary tools to develop intolerance towards corruption.



Other anti-corruption initiatives

The Authority has embarked on various other campaigns in its endeavour to fight corruption. A number of campaigns have been conducted through national print and electronic media, by being featured on national and provincial radio station

and national television broadcasts during prime hours, thereby accessing the most remote areas of the country. Other initiatives involve encouraging the participation of front-line officers in an anti-corruption quiz and distributing promotional material to the winners. Breakfast meetings for anti-corruption campaigns in various provinces also ensure the involvement of local front-line officers. At such meetings, promotional material such as jackets, caps, t-shirts and mugs are distributed to staff and clients – a strategy that has also gone a long way in promoting integrity.

Through the Money Laundering and Proceeds of Crime Act, the Zimbabwe Government declared ZIMRA to be a competent authority in combating money laundering. In this regard, the Authority can now apply to the court for an order compelling any person to explain the source of wealth used in acquiring a property suspected to be tainted. If a person fails to explain the source of wealth, the property in question is considered to be tainted property, and civil forfeiture applications can be made to a court. Four (4) properties, belonging to former ZIMRA staff members, including the one mentioned above, were forfeited to the State under the civil-based asset forfeiture law after parallel financial investigations had been conducted. The officer was also prosecuted under the criminal law for abuse of duty as a public officer.



ZIMRA
Zimbabwe Revenue Authority

#I'mForZero

Report
Corruption | Misuse of the Authority's property |
Abuse of office | Conflict of interest | Fraud and Theft

Anonymously on

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A-CIP Programme as a driving force in Customs integrity

Since its inception in 2019, the World Customs Organization (WCO) Anti-Corruption and Integrity Promotion (A-CIP) Programme has continued to grow and evolve, providing critical support to Members in their efforts to combat corruption and promote integrity in Customs operations. Through its bilateral component, it provides direct, tailored technical assistance and capacity building (TACB) support to participating WCO Members implementing integrity-related initiatives in line with the WCO Revised Arusha Declaration. Under its multilateral component, it supports the development of new tools and resources for all WCO Members to utilize in their respective efforts to combat corruption.

In 2024, the Programme has been instrumental in helping beneficiary countries progress towards achieving their objectives under the bilateral component of the Programme. This has been reflected in each country's results indicator framework which shows positive directions in both the Customs Integrity Perception Survey (CIPS) data and response so far, as well as in other indicators, such as application of the WCO's new Performance Measurement Model (PMM).

Under the multilateral component, more than 10 new or updated tools and resources have been made available in the past year alone for use by the Customs community. These include new training material in internal affairs, such as interview techniques, declaration of assets and lifestyle audits. A new set of tools to help Members connect gender, equality and integrity concepts includes new training material, a Guidance Note and an informational video.

Practical links have been made between corruption and core Customs administrative and operational processes to help promote responsibility for integrity more effectively in the day-to-day work of Customs. Examples are the inclusion of integrity considerations in the WCO's Authorized Economic Operator (AEO) e-learning module and the consideration of Customs' own corruption risks when looking at wider supply chain security issues.

A strong emphasis on performance measurement and data analysis under the Programme has helped maximize the utility of the CIPS results and identify links with the WCO PMM that provide practical ways in which performance measurement can be used to increase governance and accountability and build integrity.

Specific activities in partner countries

In 2024 alone, the Programme conducted nearly 90 TACB activities. These initiatives have engaged over 1,000 Customs officials, of which 32.6% were women. Impressively, 85% of participants reported an increase in knowledge across relevant topics, such as internal affairs, an integrity culture and risk management.

Through its tailored approach, assistance under the A-CIP Programme aims to meet the specific needs of partner countries, ensuring that each administration can tackle its unique challenges.

A-CIP Programme's Annual Meeting: sustaining Customs integrity

In March 2025, the WCO A-CIP Coordinators Meetings focused on sustaining customs integrity. This gathering marked a significant milestone as the Programme enters its last phase under its current

schedule that enjoys funding from Norway (via the Norwegian Agency for Development Cooperation) till September this year. The meeting was opened by the WCO Deputy Secretary General Ricardo Treviño, who expressed hope for future donor support and highlighted commitment to a renewed drive and boost for integrity through the WCO's new strategy.

The meeting provided an opportunity for participants to reflect on key achievements since the A-CIP Programme's initiation in 2019, detailing the concrete changes achieved within the 16 current partner administrations. Country-level A-CIP projects were shown to have delivered measurable results and have fostered greater transparency and integrity within Customs. These achievements are a testament to the relevance and impact of the WCO Revised Arusha Declaration on their integrity efforts. More on these specific achievements can be seen in A-CIP testimonials, latest annual report, and throughout the WCO integrity news.

Discussions also looked forward to sustaining integrity in Customs operations globally. There was a consensus that integrity efforts need to be long-term commitments, requiring continuous innovation and adaptation. Partner administrations shared their experiences in embedding integrity practices within their daily operations, ensuring that these initiatives remain impactful in the future and further explored new ways that integrity can be integrated

into the core work of Customs, such as valuation, classification, enforcement and trade facilitation.

Ideas were also shared that would shape a new phase for the A-CIP Programme, taking into account financial constraints but also leveraging the new tools and resources already developed by the Programme and now available to WCO Members, including the WCO CIPS Online Tool, and extensive new training materials now available on the WCO CLiKC! platform.

Integrity and gender

The A-CIP Programme management team continues to work closely with the WCO's Working Group on Gender Equality and Diversity (GED), and supported A-CIP partner administrations in engaging with related matters over the reporting period. Links between GED and integrity were further highlighted through an informational video and Guidance Note, highlighted on the WCO homepage on International Anti-Corruption Day, 9 December 2023.

In June 2024, all A-CIP partner administrations participated in a virtual introductory session on the WCO's Gender Equality Organizational Assessment Tool (GEOAT). Interpretation into English, French and Arabic was provided, with at least three representatives per country attending. This intro-



ductory session aimed at introducing the new version of the GEOAT, explaining how to use its indicators and its template, and underlining the links with integrity, referencing the new guidance produced by the WCO A-CIP Programme.

In July 2024, the WCO A-CIP Programme co-hosted, in cooperation with the WCO West Africa Security Project (WASP), a significant sub-regional workshop in West Africa focused on promoting gender equality in Customs operations. This workshop, part of the WCO's ongoing efforts to integrate gender perspectives into anti-corruption initiatives, brought together Customs officials from six countries in the region. A specific section of the event aimed to raise awareness and build capacity on how gender equality can strengthen integrity and transparency within Customs administrations. Participants engaged in discussions on the role of gender in combating corruption, with a focus on developing inclusive strategies that address gender-specific challenges. This initiative highlights the WCO's commitment to ensuring that gender-sensitive approaches are embedded in the fight against corruption, contributing to more equitable and effective Customs operations across West Africa.

WCO A-CIP Programme contributes to the Global Anti-Corruption and Integrity Forum

Continuing the cooperation between the WCO and the Organization for Economic Co-operation and Development (OECD), the WCO participated in the Global Anti-Corruption and Integrity Forum (GACIF) and other events of this "Integrity Week", hosted by the OECD in Paris, France from 24th to 28th March 2025.

Kicking off the week, on Monday, the WCO A-CIP Programme presented at a side event organized by the International Chamber of Commerce (ICC) entitled "Business and Government as Partners for Integrity." During a panel discussion, the WCO's Anti-Corruption and Integrity Programme Manager joined ICC and representatives of the Private Sector to discuss how harnessing trade facilitation can bolster integrity at border crossings. An upcoming joint WCO-ICC paper on the topic was also previewed during the discussion and is expected to be published in the coming weeks.

During the remainder of the week, key meetings were held on the sidelines of the GACIF sessions between the WCO and other representatives of international organizations, including OECD, UNODC, Basel Institute on Governance, and MACN. The pivotal role of Customs in the effective implementation of international and national anti-corruption policies and the achievement of their objectives was underlined. In addition, other anti-corruption actors and institutions recognized the important contributions of the WCO and its Members in developing tools and instruments to address corruption and foster good governance and accountability in Customs.

Fostering global partnerships

The WCO A-CIP Programme's success is underpinned by strong collaborations with international partners, stakeholders and Members.

In November 2023, the WCO hosted its first-ever symposium focused on protecting Customs institutions from organized crime, with the WCO A-CIP Programme playing a pivotal role in the event. As a key initiative under the WCO's integrity promotion efforts, the WCO A-CIP Programme helped shape discussions around how corruption facilitates organized crime within Customs operations and the necessary measures to combat these threats. The symposium, supported by the A-CIP Programme, emphasized strengthening internal affairs mechanisms, building integrity-driven cultures and fostering international cooperation to safeguard Customs institutions from criminal infiltration.

By leveraging insights from its work with various Customs administrations, the WCO A-CIP Programme provided valuable expertise and resources that contributed to the development of practical solutions aimed at mitigating the risks posed by organized crime. This event further solidified the A-CIP Programme's critical role in enhancing integrity and resilience within global Customs operations.

Ukraine State Customs Service joins the A-CIP Programme

In May 2024, the WCO A-CIP Programme expanded its efforts to Ukraine, partnering with the

State Customs Service of Ukraine to combat corruption and improve Customs integrity. This collaboration marks a significant step in Ukraine's efforts to enhance transparency in Customs operations. The partnership kicked off with a series of workshops and technical assistance initiatives aimed at strengthening the State Customs Service's internal affairs and integrity frameworks. The WCO has provided Ukraine with guidance on implementing integrity-driven reforms, including the introduction of new tools such as the Customs Integrity Perception Survey (CIPS). These efforts align with Ukraine's broader goals of promoting accountability, especially in the light of the country's ongoing reforms in public administration. This partnership will be crucial in helping Ukraine build a more transparent and corruption-resistant Customs system as it seeks to integrate further into global trade networks.

Looking ahead

Although the current phase of WCO A-CIP Programme will end in 2025, there is a growing focus on seeking additional funding opportunities to expand its reach and enable more countries to benefit from its initiatives and keep leveraging existing partnerships and exploring new collaborations with international donors, governments, and private sector stakeholders. Increased funding would allow for the implementation of more tailored training sessions, workshops, and resources that address the unique challenges faced by different Customs administrations. This expansion is essential not only for promoting good governance and transparency in Customs operations but also for fostering a more predictable and efficient trade environment globally. The commitment to securing additional resources reflects the WCO's dedication to ensuring that the principles of integrity and accountability in Customs continue to thrive beyond the A-CIP Programme's initial scope, ultimately benefiting a broader range of countries and enhancing global trade facilitation efforts.



A-CIP Programme's latest CIPS iterations show positive progress over time

Earlier this year, all beneficiaries of the WCO A-CIP Programme undertook their last iteration of the Customs Integrity Perception Survey. The two or three iterations, depending on the countries, allow for comparisons, identification of changes and assessment of progress over time. An anonymized global comparison of the results shows that, overall, perceptions have improved.

The CIPS was developed under the WCO A-CIP Programme in 2019. It aims to quantitatively assess Customs officers' and private-sector stakeholders' perception of integrity in Customs, and is structured around the 10 key factors of the Revised Arusha Declaration (RAD). The survey is intended to help participating Customs administrations target and adjust anti-corruption and integrity promotion measures.

In total, under the WCO A-CIP Programme, over 18,000 Customs officials and more than 15,000 private-sector representatives responded to the CIPS, yielding nearly over 1.5 million data points for analysis. The detailed results of the survey are compiled at the national level and retained by each participating administration. The participating administrations also received a summary of the data analysis and actively discussed the findings in follow-up workshops. They will continue to use the survey findings to guide integrity-related decisions and activities.

The combined, anonymized data show improvement in all 10 key factors of the Revised Arusha Declaration, both for Customs officials and private-sector respondents. Key factors under which specific initiatives were made with direct support from the WCO A-CIP Programme had a 12% higher rate of improvement.

The results suggest that Customs administrations undertaking integrity-related measures in line with the WCO Revised Arusha Declaration can have a real and positive impact on perceptions. Moreover, the data objectively show that WCO A-CIP Programme interventions can further boost this response.

An online version of this survey has recently been made available to all WCO Members and was piloted by Argentina who presented their experience at the Integrity Sub-Committee in March 2025. In addition, the methodological guidelines, including questions used in the survey, are available to all WCO Members in English, French, Arabic, Portuguese and Spanish.



For more updates on the A-CIP Programme and its initiatives, visit the WCO A-CIP webpage and follow #ACIPprogramme on social media

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Editorial note

The Integrity Project Newsletter is distributed free of charge in English and French and is available on the WCO website. The WCO Integrity Project Team wishes to express its sincere thanks to all contributors. Please note that the opinions expressed in this Newsletter are the Team's own and do not necessarily reflect the official views of the Organization. The WCO Secretariat reserves the right to publish, not to publish or to edit articles to ensure they conform to the Newsletter's editorial policy. Contributions are welcome in English and French.

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