

**COMPILATION OF BEST PRACTICES ON THE IMPLEMENTED ELEMENTS OF THE  
FRAMEWORK OF ASEAN CUSTOMS INTEGRITY**

**TABLE OF CONTENTS**

- 1. INTRODUCTION ..... 2
- 2. BACKGROUND ..... 2
- 3. BEST PRACTICES ON THE IMPLEMENTED ELEMENTS BY ASEAN COUNTRIES ..... 2
  - 3.1. BRUNEI DARUSSALAM ..... 2
  - 3.2. CAMBODIA ..... 6
  - 3.3. INDONESIA ..... 9
  - 3.4. LAO PDR ..... 17
  - 3.5. MALAYSIA ..... 23
  - 3.6. MYANMAR ..... 26
  - 3.7. THE PHILIPPINES ..... 29
  - 3.8. THAILAND ..... 31
  - 3.9. SINGAPORE ..... 52
  - 3.10. VIET NAM ..... 55
- 4. CONCLUSION ..... 57

## 1. INTRODUCTION

This document is a compendium of implemented elements of the Framework of ASEAN Customs Integrity based on ASEAN Member States (AMS)' sharing of best practices in their Customs administration.

## 2. BACKGROUND

The Framework of ASEAN Customs Integrity has been duly endorsed during the 32<sup>nd</sup> Customs Capacity Building Working Group (CCBWG), which was held on 14-16 March 2023 in Kuala Lumpur, Malaysia. Following the endorsement, the ASEAN Member States (AMS) are required to share their best practices in combatting integrity issues from their respective administrations that incorporates strategies and initiatives aligned to the Arusha Declaration.

## 3. BEST PRACTICES ON THE IMPLEMENTED ELEMENTS BY ASEAN COUNTRIES

### 3.1. BRUNEI DARUSSALAM

Brunei Darussalam's Royal Customs and Excise Department (RCED)'s Initiatives with regards to the implementation of the Framework of ASEAN Customs Integrity:

#### 1. Integrity Strategy

- *Formation of Board Inquiry*
  - Appointed by Controller of Customs on case by case basis to investigate officers in relation to integrity issues.
  - Members consists of Special Duties Officer of Administrative Unit, Assistant Controller and Senior Superintendents of Customs from Enforcement Divisions.
  - Submission of report with recommendation to higher management.
- *Integrity Poster*
  - Circulation of integrity poster starting in March 2023.
  - The poster contains 3 keys factors of code of conduct:
    - Avoid conflict of interest in clearance of goods.
    - Report corruption either via RCED Whistleblower Hotline or report to Anti-Corruption Bureau.
    - Stop corruption as RCED provide services without compromising work ethics. And if convicted will be charged according to Anti-Corruption Bureau Act.

- By this, it also helps to remind individuals and customs agents to support 'no gift policy' which include money, parcel/gift, 'sedekah', food/drink treat, services and others practiced by RCED.



Integrity Poster

## 2. Human Resource Management

- *Training and awareness*
  - Enhanced capacity building by providing integrity seminar to all RCED employees by inviting relevant government agencies such as Anti-Corruption Bureau, Islamic Dakwah Centre and Public Service Department. Currently about 94% RCED's employees have attended the seminar.
  - In July 2023, RCED joined Regional Workshop on Integrity Development workshop in Malaysia.
  - Appointment of Train of Trainer (TOT) within Customs administration for integrity matters by working closely with Anti-Corruption Bureau (ACB).
  - Include topics on integrity in Controller's speech during monthly roll-call.



Integrity forum inserted in the annual Bulletin

### 3. Management Controls

- *Mutual exchange of information for convicted of criminal offences*
  - Work closely with other Enforcement Agencies such as Anti-Corruption Bureau, Internal Security Department, Police Armed Forces, Royal Brunei Armed Forces etc.
  - Information exchange for any conviction of criminal offences of the employees of the agency via official letter or meeting.
- *Whistleblower Hotline*
  - Introduce of whistleblower hotline in September 2022.
  - RCED employees and individuals can report for any suspicious activities specifically in relation to corruption/breach of trust etc.
- *Internal Circular Notice*
  - Circulation of internal circular notice by Acting Controller of Customs in November 2022 in relation to the penalties of offering/receiving bribes, abuse of authority, attempts and abetment.
  - Reminder to fulfil responsibilities with high commitment and be a role model to other Department/Ministries. As RCED is an enforcement agency, any

offences committed by any of RCED's employees the punishment will be heavier compared to other offender.

#### **4. Misconduct**

- *Job Rotation (JR) Committee*
  - Chaired by Deputy Controller of Customs and attended by Head of Divisions, Senior Officers of Control Posts, and secretariat from Administration Division.
  - JR meeting conducted quarterly as in January, May and September.
  - Review and assess the placement of officers in RCED especially rotation of Customs Officer, Examination Officer and Assistant Superintendent from one Control Post to other branches.
  - Preventive measure taken to reduce the possibilities of integrity issues amongst RCED officers, as well as to expose officers to all Control Post and enhance their work experiences.
- *Perdana Committee*
  - Chaired by Controller of Customs and attended by Deputy Controller of Customs, Head of Divisions and secretariat from Administration Division.
  - Review and assess the placement of senior officers in RCED as well as acts as disciplinary board for suspected misconduct by any RCED's employees.

## 3.2. CAMBODIA

The General Department of Customs and Excise (GDCE) of Cambodia is implementing Customs Integrity based on The Law on Common Statute of Civil Servant of the Kingdom of Cambodia and the Letter No. 1177 Dated 27 December 2006 on Implementation of Customs Ethics and Behavior.

### 1. Integrity Strategy

Royal Kram No. 06/NS/94 on common statute of Civil Servants of the Kingdom of Cambodia, adopted by the National Assembly of Cambodia on October 21, 1994:

- Civil servants of the administrations of the Kingdom of Cambodia, excluding judges of the juridical order and civil servants of the legislative order, shall be subject to the following common provisions.
- This law shall apply to civil servants of the Kingdom of Cambodia, belonging to step corps established by Royal decree (Kret) and serving a job in respective ministries and departments with rights to a retirement pension.
- This law is used to govern such as below:
  - Recruitment of civil servants;
  - Probationary period, permanent employment, removal from bodies
  - Promotion
  - Discipline
  - Judicial prosecutions
  - Retirements
  - Resolution of litigation related to civil service
- Ethics and behavior of Cambodia customs under The Letter No. 1177 Dated 27 December 2006 on the Implementation of customs ethics and behavior
- The ethics and behavior create the standard of behavior and morality for Cambodia customs and be consistent with the provisions of national laws, conventions and international best practice standards, including the World Customs Organization.
- So far, GDCE was under the ongoing reform programs, one of the goals of this program is to implement the Customs and Excise code of conduct which consist of:
  - Scope
  - Objectives
  - Integrity
  - Confidentiality and professional secrecy
  - Attitude
  - Sustainability
  - Appearance

- The usage of property and office buildings
- Health and security
- Adjustment
- Implementation of penalties and punishments

## **2. Human Resource Management**

- The GDCE conducts a study on matching the number of officials needed to the jobs. This work is to be done by determining required qualifications of customs officials and identifying the type and scope of work each customs unit must perform.
- A good match will bring officer assignment to be fitted with the work and skills needed to ensure efficiency and productivity.
- The GDCE has been enhancing management control through the introduction of a staff evaluation system and customs code of conduct and ethics.

## **3. Management Control**

- The GDCE has been implementing management control by establishing a committee on staff performance appraisal, and using an automated system for management of customs officials' data.
- This mechanism uses some indicators from the system including working outcomes and obedience of customs code of conduct and ethics to be a basis for job performance appraisal.
- The GDCE implementing the mechanism based on the results of annual evaluations on work effectiveness and the officials' actual performance.
- The GDCE is strengthening the roles of the internal audit office for enhancing the effectiveness of compliance inspection of customs units in performing their roles and duties in accordance with the laws and regulations in force.

## **4. Measurement of Organization Integrity**

- Sub-degree No.43 MEF on the organization and function of the Ministry of Finance and Economy which assigned the General Department of Internal Audition to serve as a leading authority strengthening the Ministry's internal evaluation and measurement of organization management to make efficiency and effectiveness of the ministry's operations as well as GDCE.
- The criticism box at all public institution particularly GDCE plays a crucial role in fostering transparency, accountability, and continuous improvement. It provides a platform for individuals to express their opinions, concerns, and suggestions regarding the institution's functioning.



## **5. Misconduct**

- Customs officials, who fail to comply with the law and code of conduct, shall be subject to penalties or punishments in accordance with the provisions of the laws and regulations in force relating to civil servants' management of the Kingdom of Cambodia.
- The GDCE penalizes officials who misbehaved through verbal warning, letter of promise, and written reprimand.
- The implementation of punishment program for the improvement of work effectiveness and integrity of customs officials is a necessary task that is carried out continuously and effectively.



### 3.3. INDONESIA

#### A. Integrity Strategy

As part of strategies to build and maintain integrity, Indonesian Customs has issued and implemented acts and regulations as described below.

1. *Director General Decree Number 664 of 2017 on Basic Attitude of Indonesia Customs Employee.* Director General of Indonesian Customs issued Decree in 2017 to define Indonesian Customs employee basic attitude to be adhered and followed by every employee in every duty. The basic attitude namely:

- Honest;
- Loyal;
- Esprit de corps;
- Initiative; and
- Corrective.

2. *Customs Excise Service Charter*

Client oriented approach has been widely used by Indonesian Customs officials and offices. Director General issued Director General Decree Number 151 of 2023 on Indonesian Customs and Excise Client Service Charter to fundamentally imbued client-oriented approach. The decree gives full guideline on providing services to clients.

3. *Stakeholders and Officials Integrity Pact*

Indonesian Customs stakeholders across Indonesia periodically are invited to each office in their respective region to join and sign integrity pact. Integrity pact is a sign of goodwill between customs offices and stakeholders to join hand in combatting corruption and gratification culture. The signed pact mainly explain that stakeholders would report if there is any indication of corruption, gratification, or violation of customs protocol.

Example (Tanjung Perak Customs Office):

<https://bcperak.beacukai.go.id/berita/penandatanganan-pakta-integritas-bersama-stakeholder-bentuk-komitmen-bc-perak-junjung>

4. *Presidential Decree Number 94 of 2021 on Indonesian Civil Servant Code of Conduct and Discipline*

Indonesian Customs as a part of bureaucratic body in Indonesia follows disciplinary code used by all bureaucratic bodies under Presidential Decree Number 94 of 2021 on Indonesian Civil Servant Code of Conduct and Discipline. The decree regulates civil servant code of conduct, disciplinary code, penalties on breaking code, and other things in regards to disciplinary code.

5. *Circular Letter number 5 of 2021 on Integrity Strengthening Program*

Director General issued Circular Letter number 5 of 2021 on Integrity Strengthening Program regarding refusing any corruptive activities and any form of gratification. Leader presence is embodied in the whole integrity strengthening program. Every head of Indonesian Customs office has to ensure their units implement whole integrity strengthening program and establish integrity task force. In the lower managerial level, every manager/supervisor in Indonesian Customs has to adopt “DGCE unit governance quality level” KPI in the yearly performance contract. The KPI measures effectiveness of managers coaching and supervision towards subordinate in relation to code of conducts, code of ethics, and disciplinary code.

6. *Services standards in beacukai.go.id website*

Indonesian Customs offices must publish their services and services standards publicly, whether digitally through office website or manually through brochures, banners, or posters. The services and services standards must be published publicly and visibly to clients/stakeholders/customers.

Example (Ngurah Rai Customs Office):

<https://bcngurahrai.beacukai.go.id/standarpelayanan/>

7. *Customs and Excise Information System Automation (CEISA)*

Indonesian Customs implements automation system widely known as CEISA (Customs and Excise Information System and Automation). Throughout the years, Indonesian Customs improve the system that is used both by clients and officials. The system contains all services provided and used by Indonesian Customs, e.g. human resource system, import services, customs facility, etc. Latest update to CEISA known as CEISA 4.0 integrates many more layers of Indonesian Customs services in one single database.

8. *Minister of Finance Decree on Number 118 of 2021 on Ministry of Finance Organization and Function*

Directorate of Internal Compliance, one of the echelons 2 in Indonesian Customs Headquarter, has a main function of managing Indonesian Customs internal control in many areas. One sub-directorate, namely Sub-directorate of Compliance Control and Internal Investigation, in particular main function is to regularly do internal audit to Indonesian Customs. During audit, the internal audit team checks documents and employee peripherals for carrying out duties. Audit results are ranging from improvement in services, peripherals, and even internal investigation towards employees and auditee. Sub-directorate of Compliance Control and Internal Investigation also has the function to do internal investigation towards employees and units. The team has the function to interview, ask for materials and information, and other things related to investigation. Investigation results mainly consists of recommendation for unit

to question employee further which later ended in punishing the violating unit or employee.

## **B. Human Resources Management**

In terms of human resources management, Indonesian Customs also has some conducted several actions. These actions are listed below.

1. *Code of conduct Agenda Book and/or E-Book*

Employee code of conduct regularly given to employees in the form of agenda book to maintain personnel awareness to organization code of conduct. Due to budget limitations, the code of conduct book is also prepared digitally to be downloaded by all employees (e-book).

2. *Internal awareness training*

In collaboration with Finance Education and Training Agency, Indonesian Customs regularly hold organization wide integrity awareness training through e-learning platform. Ranging from code of conduct training, organization culture training, and the latest training in 2023 is disciplinary code training.

3. *Repository of customs law and regulations in customs website*

Customs law, regulations, code of conducts, and administrative guidelines are publicly available through customs website or offices website and can be accessed regularly by stakeholders and clients.

Example: [www.beacukai.go.id](http://www.beacukai.go.id)

4. *Minister of State Apparatus Utilization and Bureaucratic Reform Decree Number 651 of 2023 on Civil Servant Procurement Selection Test*

During the procurement test, one of the question aspects is personality aspect test. In personality aspect, job applicants have to answer question with topic related to integrity, loyalty, honesty, and other topics related to personnel standards and personnel behavior.

5. *Minister of Finance Regulation Number 129 of 2015 on Ministry of Finance Civil Servant Candidate Recruitment Procedure*

Indonesian Customs procurement system are in adherence to Indonesian Civil Servant procurement system and divided into 2 big phases, administrative phase and substantive phase. During the preliminary administrative phase, one of the main requirements of applying is attaching Police Clearance Certificate issued by Indonesian National Police. Police Clearance Certificate includes clearance from criminal records, violence records, etc.

6. *Presidential Regulation Number 156 of 2014 on Performance Allowance in Ministry of Finance*

Indonesian Customs benefits as part of Ministry of Finance which includes salaries and allowances. Salaries and allowances are based on position level of employee.

### **C. Management Controls**

Management controls performed by Indonesian Customs are described below.

#### *1. Internal Control System Framework*

Indonesian Customs as part of Ministry of Finance implemented organization wide internal control system to do regular and periodic check. The internal control system regulated by Minister of Finance Decree Number 322 of 2021 on Internal Control System Framework and Minister of Finance Decree Number 477 of 2021 on Internal Control System Implementation Guideline. The regular and periodic checks carried out by internal compliance unit in each respective customs office to ensure duties carried out in accordance to Standard Operating Procedure, services standards, and code of conducts. Periodically, internal compliance unit reports the internal control reports to the higher offices.

#### *2. Policy making and preparation & CEISA*

During the making of operational systems, Directorate of Internal Compliance as internal control unit give inputs to services regulations before implemented, for example check and balance aspect in services, distribution of power, accountability, etc. Automated systems implemented through CEISA 4.0 improve the services and services standards while minimizing direct communication between clients and officials to minimize corruptive behavior. Indonesian Customs also has regulated the implementation of automation in customs services for public and within organization. This is an attempt to create traceability in each business process in the organization.

#### *3. Internal audit, internal investigation, and internal control system*

Internal audit and investigation carried out by internal compliance unit throughout Indonesian Customs to ensure official duties are in accordance to regulations and without any corruptive behavior. Further strengthened by internal control system and risk mitigation, Indonesian Customs places system to mitigate risk in official duties. During the regular checks and balance by internal compliance unit, should the unit find violation, the unit provides recommendation for corrective action. For example, if employee violates services standards, the employee shall be recommended to be transferred to other division.

#### *4. Employee of The Month / Employee of The Year awards*

Model behavior in Indonesian Customs is implemented through Employee of The Month or Employee of The Year. One of the main aspects to define employee model behavior is employee yearly performance score. For example,

if an employee is a candidate for Employee of The Year yet the yearly performance score is poor, the candidate is later dropped from Employee of The Year race.

5. *Mutual exchange of information with law enforcement agencies and independent bodies*

Indonesian Customs mutually exchanges information with courts, prosecuting agencies, and other enforcement agencies through signing of MoU, e.g. Indonesian Customs signed MoU with Corruption Eradication Commission to eradicate corruption through mutual exchange of information.

6. *Management of whistleblowing and Whistle-blower Protection*

Minister of Finance on 27<sup>th</sup> December 2022 issued Regulations of Minister of Finance number 205/PMK.09 about Management of whistleblowing and Whistle-blower protection in Ministry of Finance, in which also regulates DGCE as part of Ministry of Finance. This regulation contains several key chapters regarding whistle-blowing and whistle-blower protection as follows:

1) *Chapter II Whistle-blowing procedures and management of violation/complaint reports.*

This chapter regulates several important aspects in whistle-blowing procedures, namely:

- a) Violation reports that includes at least 4W + 1H question (What, Where, When, Who, and How). The report could be submitted anonymously, however if the report contains the name of whistle-blower, it will also include the address, contact number, phone, or email of the reporter.
- b) Whistle-blowing channel which contains offline (faximile, letter, direct calls, or report box) and online (social media, whistleblower application, or email) means.
- c) Every violation report submitted should be analyzed until DGCE firmly summarize whether the violation report is eligible for a follow up.

2) *Chapter III Whistle-blower protection.*

This chapter regulates several important aspects in whistle-blower protection, namely:

- a) Whistle-blower protection is responsibility of leaders of Ministry of Finance.
- b) Whistle-blower protection is given to every whistleblower in danger of revenge, whether directly or indirectly.
- c) Differentiation between protection for public and protection for MoF/DGCE employee.

3) *Whistle-blower protection detailed procedures.*

Chapter IV Whistle-blower rights and obligations

- a) Whistle-blower should protect the confidentiality of their report except to the violation managers.
- b) Whistleblowing managers should view every report as serious and protect the confidentiality of violation subject and reports

4) Chapter VII Monitoring and evaluation

- a) Every aspect whistleblowing management is monitored and evaluated by Ministry of Finance internal audit unit, Inspectorate General.
- b) Inspectorate general must ensure Ministry of Finance whistleblowing management is properly running as it should.

5) Chapter VIII Information system

Whistleblowing management system is done in single window using WISE application (Whistleblowing System).

7. Director General Decree Number 154 of 2012 on Public Complaints Procedures within DGCE

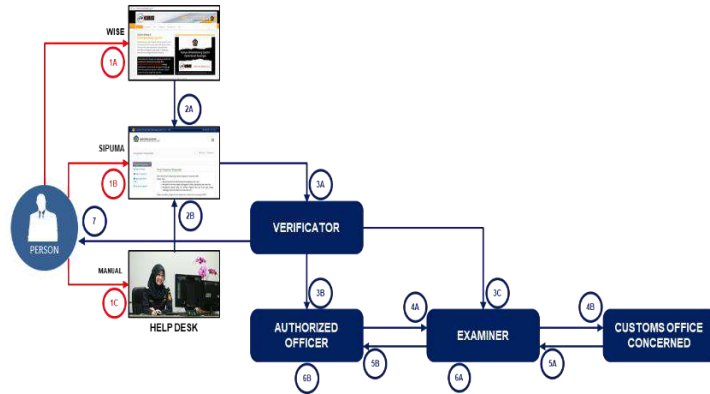
Director General of Customs and Excise issued the Director General Decree Number 154 of 2012 on Public Complaints Procedures within DGCE.

Key figures in this regulation are as follows:

- a. The procedure of handling the complaint
- b. The use web-based application as the channel for complaint; and
- c. The Internal Compliance Unit at Headquarters as the unit in charge.

The procedure of public complaint is as follows:

1A	THE PERSON ELECTRONICALLY INFORMED THROUGH WISE APPLICATION
1B	THE PERSON ELECTRONICALLY INFORMED THROUGH SIPUMA APPLICATION.
1C	THE PERSON MANUALLY INFORMED THE HELP DESK.
2A	WISE PASSES ON THE INFO ELECTRONICALLY TO SIPUMA.
2B	THE HELP DESK RECORDS THE INFORMATION TO SIPUMA.
3A	VERIFICATION.
3B	VERIFICATOR PASSES ON THE INFO TO THE AUTHORIZED OFFICER.
3C	VERIFICATOR INFORMS THE VERIFICATION RESULT TO THE AUTHORIZED OFFICER.
4A	THE AUTHORIZED OFFICER INSRUCTS THE EXAMINER TO PROCESS THE COMPLAINT
4B	EXAMINER PASSES ON THE COMPLAINT TO THE CONCERNED OFFICE FOR FURTHER PROCESS.
5A	THE CONCERNED OFFICE REPORT THE FINAL RESULT.
5B	THE EXAMINER REPORTS THE RESULT TO THE AUTHORIZED OFFICER
6A	THE EXAMINER CONCLUDES THAT THE COMPLAINT HAS BEEN FULLY FOLLOWED UP (OPERATIONAL CATEGORY).
6B	THE AUTHORIZED OFFICER CONCLUDES THAT THE COMPLAINT HAS BEEN FULLY FOLLOWED UP (NON OPERATIONAL CATEGORY).
7	THE COMPLAINANT RECEIVES THE TICKET FOR TRACKING COMPLAINT PROCESS STATUS..



### 8. *Fraud and Integrity Hotspot Map*

Director General Circular Letter number 5 of 2021 on Integrity Strengthening Program stated one of the main programs is “map of fraud and integrity hotspot area”. The program mainly states that each office has to define which aspect within customs services in their respective office that has high probability of fraud and integrity violation. Further, each office should be informed in employee lifestyle outside official duties. The mapping of fraud and integrity hotspot then become foundation for head of offices to mitigate risk and make decision based on the map.

### 9. *Internal Control System Framework*

Internal compliance monitoring system are implemented through Internal Control System based on Minister of Finance Decree Number 322 of 2021 on Internal Control System Framework and Minister of Finance Decree Number 477 of 2021 on Internal Control System Implementation Guideline. One of the aspects in the internal compliance system consists of regular checks towards employee adherence to duties procedures.

## D. **Misconduct**

- *Presidential Decree Number 94 of 2021 on Indonesian Civil Servant Code of Conduct and Discipline*

Presidential Decree Number 94 of 2021 on Indonesian Civil Servant Code of Conduct and Discipline regulates employee misconduct to civil servant code and the disciplinary action that should be taken by offices depends on the severity of disciplinary code violation.



## **E. Measurement of Organization Integrity**

- *Integrity survey*

Organization Integrity measured yearly through survey conducted by independent anti-corruption body, Corruption Eradication Commission. The survey measures corruption perception in all government bodies in Indonesia with the subject being organization employee (internal) and people/stakeholders/customers/clients (external). The survey result then becomes one of Indonesian Customs KPI to be measured. It has been part of Indonesian Customs KPI since 2020.

### 3.4. LAO PDR

#### **Legal basis for implementation of Integrity framework, ethics and code of conduct:**

1. Ministerial Decision on Human Resource Management of Lao Customs Department, No. 3198/MOF, dated 22 September 2015.
2. Ministerial Decision on Code of Conduct for MOF officials, No. 112/MOF, dated 10 April 2017.
3. Government Decree on Performance Evaluation principles for civil servants, No. 300/Gov, dated 13.09.2017.
4. Instruction by Ministry of Home Affairs on implantation integrity framework for civil servants, No. 04/MHA, dated 02 April 2021.
5. Ministerial Decision on special requirements for Law Enforcement Officials, No. 4295/MOF, dated 08 September 2021.
6. Ministerial Decision on Integrity for MOF officials, No. 2173/MOF, dated 18 July 2022.

The practices/mechanism put in place by LA for implementation of Framework of the Customs Integrity:

- Lao Customs usually conducts seminar and awareness workshops on Integrity, Ethics and Code of Conduct.
- Puts in place Feedback Box.
- Establishes Internal Audit division to conduct internal audit by request and on annual basis.
- Sets up Ad-hoc Investigation Team to deal with specific case.
- Applies Civil Service Discipline for any wrongdoing.

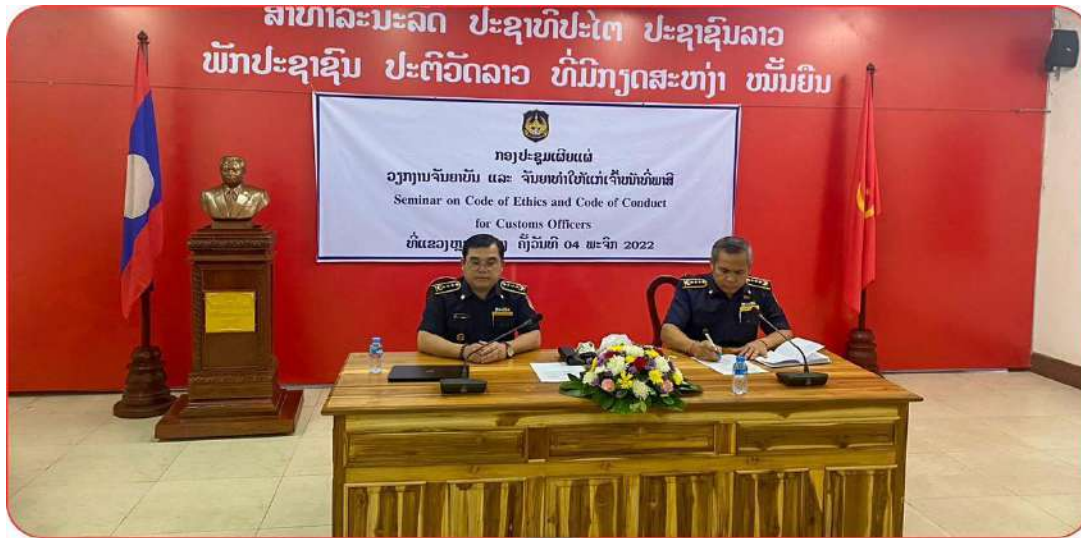
From 2022 to 2023, Lao Customs Department conducted 11 workshops on Ethics, Code of conduct and integrity nationwide as shown in some of the photos below:



ກອງປະຊຸມເຜີຍແຜ່ວຽກງານຈັນຍາບັນ ແລະ ຈັນຍາທຳ ໃຫ້ແກ່ເຈົ້າໜ້າທີ່ພາສີປະຈຳແຂວງຄຳມ່ວນ

ກອງປະຊຸມເຜີຍແຜ່ວຽກງານ ຈັນຍາບັນ ແລະ ຈັນຍາທຳໃຫ້ແກ່ພາສີປະຈຳແຂວງ ຈຳປາສັກ





ກອງປະຊຸມເພີ່ມແຜ່  
 ວຽກງານ ຈັບອາຍັນ ແລະ ຈັບອາຍັນໃຫ້ແກ່ເຈົ້າໜ້າທີ່ພາສີ  
 ພາສີປະຈຳແຂວງ ວຽງຈັນ  
 ຄັ້ງວັນທີ 07 ຕຸລາ 2022







ກອງປະຊຸມເຜີຍແຜ່  
ວຽກງານຈັນຍາບັນ ແລະ ຈັນຍາທຳ ໃຫ້ແກ່ເຈົ້າໜ້າທີ່ພາສີ  
ພາສີປະຈຳ ແຂວງບໍ່ແລ້ງ ຄັ້ງທີ 26 ຕຸລາ 2022









**ກອງປະຊຸມເສີບແຜ່ວຽກງານ ຈັນຍາບັນ ແລະ ຈັນຍາທຳ ໃຫ້ແກ່ເຈົ້າຫນ້າ  
ທີ່ພາສີ ປະຈຳແຂວງ ສະຫວັນນະເຂດ**





## **3.5. MALAYSIA**

### **INTRODUCTION**

RMCD vision on integrity is to ensure that our culture comply to the best standards of ethical behavior and accountability at every level of the organization. RMCD believes managing unethical behavior, fraud and corruption is crucial elements in achieving excellence in public administration and to build public trust and confidence in our services.

### **1. INTEGRITY STRATEGY**

#### **1.1 Organizational Structure**

1.1.1 The establishment of Detection & Verification as the sub-unit of the Integrity Unit.

- This sub-unit conducts investigations on complaints received, information or reports received pertaining of misconduct and violations of the organisation's code of conduct.

1.1.2 Special Investigation Branch

- Conduct criminal investigations against officers who involve in corruption, bribery or smuggling.
- Enforcing section 137 of Customs Act 1967.

#### **1.2 Integrity Pledge**

An instruction letter was issued by the DG on 5<sup>th</sup> Feb, 2020 for all RMCD employees to pledge commitment on integrity. The aim of the pledge is cultivating and strengthening the practices of good values among RMCD employees.

### **2. HUMAN RESOURCE MANAGEMENT**

#### **2.1. Governance, Integrity and Anti-Corruption Strengthening module (MPGIA module)**

This module is conducted via lecture in any courses organized by the Royal Malaysian Customs Academy (AKMAL). Contents of this module includes cultivating high integrity among employees, examples and punishment of misconducts and practicing good governance.

#### **2.2 Job Rotation**

RMCD practices rotation of employees whereby employees are not allowed to work in certain division for too long. Especially RMCD employees who work in higher risk area identified by the Human Resources Department.

### 3. MANAGEMENT CONTROL

RMCD developed some comprehensive policies and plans pertaining to integrity and good practices. The top management of RMCD is very committed to enforce of all these policies and plans.

#### 3.1 RMCD Strategic Plan 2020-2024

A master design framework to be implemented within 5 years. There are 4 cores that will be focused on:

- a. Governance and Integrity
- b. Revenue and Facilitation
- c. Enforcement and Compliance
- d. Human Capital and Technology

#### 3.2 Anti-Bribery Campaign

Continuous approach to create positive environment and Zero tolerance against corruption

#### 3.3 Complaint Management System

In order to encourage culture of reporting any misconduct and efficiency of report management, RMCD developed 2 systems namely

##### 3.3.1 **My-Integrity** (Developed by RMCD)

A web-based complaint system to channel report regarding misconduct or issue of integrity related to RMCD officers.

##### 3.3.2 **SISPAA** (Developed by Public Complaints Bureau)

A web-based complaint system for public to give feedback in relation to RMCD service or providing information about smuggling activities.

#### 3.4 Integrity Screening

Screening done by RMCD's Integrity Unit to ensure only those who are free from integrity issues and investigations are considered for promotion, retirement or reward.

#### 3.5 Conflict of Interest Policy

This policy established to prevent abuse of power by decision makers for own or relatives and allies' benefits.

#### 3.6 The Prohibition of the Use of Any Communication Device While on Duty

This order is to ban the use of any communication device while on duty to ensure RMCD employees are always focus while dealing with public. This also to avoid any pact between RMCD offices and outsiders to attempt smuggling activity.

#### **4. MEASUREMENT OF THE ORGANIZATIONAL CONTROL**

##### 4.1 Anti-Bribery Management System (ISO 37001:2016)

RMCD was awarded with this certificate by the independent certification body, SIRIM QAS INTERNATIONAL. The objectives of ABMS are:

1. Reduce the loss of tax revenue
2. **Reduce bribe and corruption related misconduct within organization**
3. Raise awareness on the need to report any bribery conduct

##### 4.2 RMCD **Organizational Anti-Corruption Plan (OACP) 2020-2024**

An initiative by RMCD in the year 2020 driven by the Malaysian Government direction to combat bribery. It is a 5 years plan aiming RMCD to be a corruption free agency or lowering the number of corruption and misconduct among employees.

#### **5. MISCONDUCT**

##### 5.1 The establishment of Discipline Unit as the sub-unit of the Integrity Unit.

Act as a secretariat of the disciplinary board. Responsible in preparation of the disciplinary papers for customs employees who are proven breaching the Civil Servant Code of Conduct & Discipline and regulations.

#### **CONCLUSION**

As a whole, RMCD's framework combines the organizational structure, systems and practices that foster ethical behavioral and integrity among RMCD officers. We continuously improving our approach and initiative in preventing, detecting and responding to any act of corruption, fraud, abuse of power.

## **3.6. MYANMAR**

### **Introduction**

1. Myanmar Customs policy on integrity is intended to give effect to the Government's anti-corruption policies. These policies are spelled out in the "Guidelines on acceptance of gifts" (April 2016) and in the "Civil Service Reform Strategic Action Plan" (July 2017), as well as the "Anti-corruption Law" (2013).
2. The Civil Service has a critical role to play in delivering reforms in Myanmar. Increasing the integrity, accountability and transparency of the Civil Service is a vital pathway for protecting the achievements of reforms.

### **Importance of Integrity**

3. Integrity is important for the standing of the Department, the development of the country, and for encouraging foreign investment. Lack of Integrity can lead to corruption which constrains foreign investment and healthy competition.
4. Corruption takes many forms from offering of simple gifts through to bribes. More serious is what is called "network corruption". This is where bribes are paid and shared among various levels of the work unit or an organisation.
5. Integrity of a civil servant is a quality of the civil servant who is honest and who upholds values; that is, having strong moral values that protect public interests ahead of individual ones.
6. WCO has stated that  
"Integrity requires a positive set of attitudes which foster honest and ethical behaviour and work practices. Integrity is important for Customs because it:
  - a. increases public trust and confidence
  - b. prevents significant revenue leakage
  - c. contributes to voluntary compliance
  - d. facilitates international trade, foreign direct investment (FDI) and economic development
  - e. increases the level of national security and community protection
7. The WCO Revised Arusha Declaration (June 2003) is also an important basis for Customs codes of conduct internationally.
8. The Myanmar Customs Code of Conduct has been developed as the primary means for Myanmar Customs Department to give effect to the Government's policy on integrity.

### **Vision and Values of Myanmar Customs Department**

9. Myanmar Customs Department is committed to meeting its objectives through efficient and transparent systems to respond to the expectations of all

stakeholders. To achieve this, Customs staff must maintain high level of ethical behaviour. We need to adopt a set of core values that create and develop a corruption free workforce. That vision will require all customs staff to demonstrate responsible and accountable behaviour and to use the Customs code of conduct as a practical guide to decision making especially where ethical challenges arise. Every customs staff must make a personal commitment to the highest possible standard of conduct.

#### 10. Values:

- Honesty - being truthful and open in your dealings with others
- Integrity - show high standards of personal ethics and behaviour
- Transparency - performing official duties impartially and equitably, that is, without political, personal or other bias
- Professionalism - performing official duties with care and diligence
- Responsibility and accountability - demonstrating responsible and accountable behaviour at all times
- Mutual respect and Courtesy - treating all members of the public and colleagues with courtesy and sensitivity to their rights and expectations
- Innovation - continuously looking for better ways to achieve efficiency and effectiveness in the workplace

### **Legislation and Policy Directives**

11. Myanmar Customs Department policy is to implement fully the government's laws and directions on integrity. The main legislation and policy directives that apply to Myanmar Customs staff are:

- Anti-corruption Law (2013)
- Civil Service Personnel Law (Section 10 & Chapter X)
- Civil Service Personnel Regulations
- Civil Service Personnel Rules (Chapter XIV, XV)
- Civil Service Personnel Code of Conduct (Sections 2 & 6)
- Sea Customs Act (Section 167)
- Land Customs Act (Section 9)
- Guidelines on the acceptance of gifts, issued by the President's Office (April, 2016)
- Civil Service Reform Strategic Action Plan (July, 2017)

### **Conflicts of Interest**

12. Our judgement could be derailed if our private and personal interests' conflict with those of Myanmar Customs. We can safeguard our objectivity by avoiding financial or other relationships that might compete with national interests. Officers and staffs must remain especially alert to any potential conflict and disclose any such conflict promptly to a senior officer, preferable in writing.

### **Reflection on accepting and giving Gifts and Benefits**

13. Existing or potential clients and other acquaintances may offer us a favour that might include gifts, entertainment, discounts and so on. Even when such favours are of very little monetary value, we need to be alert to the possibilities that they may improperly influence our professional decisions.

In deciding whether to give or accept a favour we must ask ourselves the following questions:

- Does the favour affect my professional judgement?
- Does this create a feeling of obligation?
- Does receiving or offering of the favour go against any laws or regulations?
- Does it influence my work improperly?
- Would it create any doubt about my reputation or that of Customs Department?
- Does it give the appearance of preferential treatment?

14. If the answer to any of these questions is "Yes", then we must not offer or accept the favour.

### **Conclusion**

15. This integrity action plan aims to improve the image of the Myanmar Customs Department among the public. It will provide support as a very important activity in the implementation of reforms in accordance with the standards of the World Customs Organization.

### 3.7. THE PHILIPPINES

1. The Bureau of Customs employees are required to adhere to civil service law on the Code of Conduct and Ethical Standards for Public Officials and Employees or the Republic Act 6713. The law specifically enumerates 8 norms of conduct that must be followed by all government employees. These norms are 1) Commitment to public interest; 2) Professionalism; 3) Justness and sincerity; 4) Political neutrality; 5) Responsiveness to the public; 6) Nationalism and Patriotism; 7) Commitment to democracy; and 8) Simple Living. The BOC has its own Function-Specific Code of Conduct which outlines the ethical standards or norms of conduct based on each functional area. Professionalism, Integrity, and Accountability (PIA) are the three main values exhibited by the BOC employees.
  - The BOC, as a government agency, is required to comply with the provisions under Republic Act 9485 or an Act to improve efficiency in the delivery of government service to the public by reducing bureaucratic red tape, preventing graft and corruption
  - Transacting public are encouraged to report irregularities or delays of service in the Bureau through the BOC's Customer Care Center or via the Citizen's hotline provided by the Office of the President.
  - The BoC administration uses the 2017 civil service Rules on Administrative Cases in the Civil Service as its reference in implementing procedures for employees who violate civil service laws.
  - The leadership in BOC is actively engaged in transforming the Bureau into a modernized customs administration by executing policies, rules, and regulations toward a more transparent, automated, and client-centered government agency.
  - Rules and regulations on customs procedures including internal policies are all published and posted in BOC website.
  - There is an existing Internal Audit Management Systems Office that regularly conducts audits in the different offices of the Bureau with the main objective of enhancing systems and providing uniform procedures.
  - The BOC organization has its own Investigation Division mandated to implement the due process for employees that are involved in irregularities.
2. Orientation for new employees includes topics on the Code of Conduct and Ethical Standards for Public Officials and Employees and the BOC Function-Specific Code of Conduct. Each employee is given a handbook on the Code of Conduct which requires him or her to accomplish a certification that said the document was received and understood by the concerned employee. The recruitment process also includes background checks and submission of Ombudsman clearance. With regard to salary



and benefits, the Bureau of Customs is under the Salary Standardization Law which implements a uniform scale for salaries and benefits across the bureaucracy.

3. Most of the customs procedures are automated which reduces the risk of fraud and misconduct. Regular audits are conducted to ensure that offices comply with the standard procedures. Heads of offices are provided with feedback based on the audit findings conducted by the Internal Quality Management Systems Office. The Bureau of Customs administration is in coordination with the Office of the Ombudsman, Civil Service Commission, courts and compliant with the orders set by these agencies in the submission of documents relative to the investigation of erring employees.
4. The BOC, through its Legal Service, administers its procedures on administrative cases concerning erring employees of the Bureau. The 2017 Rules on Administrative Cases in the Civil Service which was promulgated by Civil Service Commission define sanctions, penalties, and procedures for appeals on disciplinary and non-disciplinary cases in the civil service. The Human Resource Management Division maintains a database of all implemented decisions rendered by the Bureau, Office of the Ombudsman, and the Civil Service Commission. These data are reported and submitted to higher management when required. All records pertaining to administrative cases of employees are filed in their respective 201 files, as these records usually have an impact on their records of services in the government.

## 3.8. THAILAND

### **Ethical Provision and Enforcement**

#### **1. Introduction**

In response to Section 6 paragraph 4 and 5 in the ETHICAL STANDARD ACT B.E. 2562 (2019) where state agency may produce the ethical requirements to apply to state officials under the agency according to the specific tasks of each state agency, Thai Customs hence enacted The Ethical Provision B.E. 2565 (2022) on 23 December 2022. Thai Customs Ethical Provision does not only maintain and establish standards of customs authorities but also controls officer's behavior as well.

#### **2. Contents**

2.1 Thai Customs Ethical Provision consists of 16 sections covering 5 topics as follows:

- 2.1.1 Honesty, integrity, good conscience and responsibility.
- 2.1.2 No gift policy
- 2.1.3 Conflicts of interest
- 2.1.4 Transparency
- 2.1.5 Sexual harassment

2.2 The provision has been circulated to the officers via Intranet where almost 70% of Thai Customs Officer acknowledged its presence on the system. Every Thai Customs officer is subject to such provision whether he/she is a public servant or an employee. As for recruitment, a new registered officer shall receive a training in terms of ethics and other related areas prior to the time they have been assigned to their duties.

2.3 To facilitate the understanding of the provision, Thai Customs is creating a handbook to illustrate appropriate and inappropriate behaviors as DOS and DON'TS to the officers

2.4 Confidentiality concerning personal information is the key when we carry out a complaint. Thai Customs have measures to conceal a private information and to protect anybody who provides us an information about suspected misconducts or corruptions caused by our officer.

#### **3. Enforcement**

3.1 When any inconveniences or dissatisfaction by our customs formalities or customs officer arise, people can make a complaint to us via 10 Channels:

- 1. Complaint Registration and Management system via <https://complaint.customs.go.th>
- 2. Call center: 1332
- 3. Fax: 0-2667-6919

4. LINE ID : @customscomplaint
5. E-mail : [ctc@customs.go.th](mailto:ctc@customs.go.th)
6. Post
7. By yourself at Ethics Section
8. Via mass media that Director considers receiving.
9. Via Office of the Permanent Secretary (Hotline GCC 1111)
10. Via Thai Customs Care Center Hotline 1164

3.2 When Thai Customs received such a complaint, it will be classified into 4 types.

1. Misconduct / inappropriate behavior / corruption
2. Suggestion
3. Whistleblowing
4. Asking about customs formalities

3.3 Where a customs officer fails to comply to the Ethical Provision which does not constitute a breach of discipline, our department shall issue a warning, apply the matter to considerations not to increase the salary or to order such officials to modify the demeanor.

### Training of the New-entry Customs Officers Development 3 March 2023 9.00 - 12.00 a.m.



## **The Implementation of the Framework of ASEAN Customs Integrity by Thai Customs Department**

Thai Customs Department is committed to performing its duties in line with its vision and mission, which revolve around:

### **Customs Vision**

Leading Customs Organization promoting economics sustainability and social security with innovation and excellent services.

### **Mission**

1. Facilitate trade and promote national logistics system;
2. Promote national economic by Customs-related measures and international trade information;
3. Enhance social protection capability with Customs control system;
4. Collect revenue in a fair, transparent, and efficient manner.

Thai Customs Department has implemented the Framework of ASEAN Customs Integrity as the followings:

### **1. Integrity Strategy**

#### **Declaration of Righteous Intent in Administration Management toward Organization with Good Governance**

The Customs Department has created the document titled "Declaration of Righteous Intent in Administration Management toward Organization with Good Governance" in both Thai and English versions. This is to inform the public that the highest executives of the Customs Department are committed to administering the department with Good Governance, opposing corruption in all forms. They aim to promote and support the Customs Department's personnel to perform their duties to the best of their abilities for the benefit of the public and the nation.



**Declaration of Righteous Intent in Administration Management  
toward Organization with Good Governance**

---

As a Director – General of Customs, I would like to declare my commitment to pledge allegiance to Nation, Religions and King. In addition, I am committed to adopting Sufficiency Economy Philosophy in living my life, performing duties with honesty, virtue and transparency; adhering to righteousness and good governance; fighting against corruption in all forms. I will perform as a good role model and continue to maintain a positive image and promote the Moral Identity of the Customs Department to affirm the principle of “Accountability, Integrity and Service Mind” for the benefit of Thai people and the nation.

Notified on February 12 , 2024

Theeraj Athanavanich  
(Mr. Theeraj Athanavanich)  
Director - General

**Declaration of Intent of the Customs Department on not accepting any form of gifts for the performance of duties on every occasion "No Gift Policy"**

The Office of Public Sector Anti-Corruption Commission (PACC) is the agency responsible for driving the "No Gift Policy from the performance of duties " as part of the reform plan for anti-corruption and misconduct prevention. The PACC has undertaken the development of guidelines for implementing the reform plan, including the declaration of the "No Gift Policy from the performance of duties." These guidelines are designed for public sector agencies to adapt and apply in accordance with their respective roles and missions. They aim to promote integrity in the operations of public sector agencies, aligning with the Integrity and Transparency Assessment (ITA) for evaluating ethics and transparency in the functioning of public sector organizations.

The Customs Department has undertaken the declaration of commitment to the " No Gift Policy from the performance of duties " in accordance with the prescribed guidelines and in alignment with the Ministry of Finance's policy. In the process of assessing performance, monitoring, and reporting, the Anti-Corruption Operations Center under the Ministry of Finance is duly informed. The Director-General of the Customs Department has officially signed the Customs Department's proclamation regarding the declaration of the department as an entity where all state officials do not accept gifts and gratuities of any kind while performing their duties, in line with the "No Gift Policy" for the fiscal year 2024. The proclamation was signed on December 28, 2023, and the Customs Department has disseminated it for acknowledgment and compliance among customs officials through the Intranet system and the Sandee Chatbot.



**Declaration of Intent of the Customs Department  
on not accepting any form of gifts for the performance of duties  
on every occasion (No Gift Policy)  
Fiscal Year B.E. 2567 (2024)**

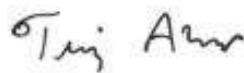
.....

The National Reformation Plan on Prevention and Suppression of Corruption and Misconduct (revised version), Activity 4: Thai transparent bureaucracy development, requires all government agencies and their respective officials to refrain from accepting gifts and similar kinds for the performance of their duties (No Gift Policy). Additionally, the Ministry of Finance has directed its affiliated government agencies, state-owned enterprises and public organizations to declare themselves as an entity wherein all officials refuse to accept every form of gifts and similar kinds from operators, individuals and subordinates, for the performance of duties on every occasion. Instead, it is kindly requested to convey one's good wishes through greeting cards or social media platforms. This is in response to the good governance policy and the principle of ethical, transparent and corruption-free organizational culture, which will eventually lead to the reliance from people and society.

In this respect, the Customs Department hereby declares the intention to be an entity wherein all officials will not accept any form of gifts and similar kinds from operators, individuals and subordinates, for the performance of their duties on every occasion. It is kindly requested to convey one's good wishes through greeting cards or social media platforms instead. This is in response to the good governance policy and the principle of ethical, transparent and corruption-free organizational culture, which will eventually lead to the reliance from people and society.

It is announced to be acknowledged and abided by strictly.

Issued on 28 December B.E. 2566 (2023)



(Mr. Theera) Athavanich  
Director-General of the Customs Department



**The project to develop an ethical requirements handbook  
for the Customs Department.**

The Customs Department has announced the adoption of the ethical guidelines of the Customs Department on December 23, 2022. These guidelines serve as a code of conduct for Customs Department personnel. Additionally, an E-ethics handbook has been developed, comprising 16 straightforward examples of desirable and undesirable behaviors aligned with the ethical guidelines of the Customs Department. The handbook includes practical guidelines for the conduct of government officials within the Customs Department, presented in the form of Do's and Don'ts. This initiative aims to enhance awareness and understanding of ethical standards among all government officials at every level within the Customs Department. The guidelines are intended for clear and equitable implementation, and a circular has been issued to inform Customs Department personnel. Furthermore, the handbook has been published on the Customs Department website to make it accessible to the public.




# คู่มือ

ข้อกำหนดจริยธรรมของกรมสุกลางกร  
( E-ethics handbook )




# 01

## มีส่วนร่วมและสนับสนุน กิจกรรมเพื่อเฉลิมพระเกียรติ ในโอกาสต่าง ๆ หรือกิจกรรมเสริมคุณค่าธรรมดา ๆ ของหน่วยงาน

 นางสาวเมย์ใส เข้าร่วมกิจกรรมจิตอาสาบำเพ็ญสาธารณประโยชน์ที่กรมศุลกากรจัดขึ้นเพื่อเฉลิมพระเกียรติในโอกาสต่าง ๆ อยู่สม่ำเสมอ และถึงแม้คนไม่มีโอกาสจะได้ไปร่วมกิจกรรมด้วยตนเอง นางสาวเมย์ใสก็ยังประชาสัมพันธ์กิจกรรมดังกล่าวให้เพื่อนร่วมงานเข้าร่วมกิจกรรมอีกด้วย




 นางสาวจิตนึ่ง นักวิชาการควบคุมปฏิบัติการ ไม่เคยเข้าร่วมกิจกรรมใด ๆ ของกรมศุลกากรเลย เมื่อนางสาวจิตนึ่งได้รับมอบหมายให้เข้าร่วมโครงการที่เป็นการส่งเสริมความรู้ด้านคุณธรรมจริยธรรม นางสาวจิตนึ่งจึงยังไม่เข้าร่วมโครงการที่ได้รับมอบหมายแต่อย่างใด

# 02

## ข้อผิดพลาด และนิควเบปไรด์ ในการปฏิบัติหน้าที่ถึงรถบรรทุก และเป้าหมายของหน่วยงาน รวมถึงยึดหลักคุณธรรมของผู้ปฏิบัติงาน

 นายพรพิศพล ประกอบอาชีพเป็นตัวแทนออกของ และเป็นเพื่อนสนิทกับนายศรีสวัสดิ์ ซึ่งในข้าราชการอยู่ที่กรมศุลกากร ตำแหน่งนักวิชาการศุลกากรปฏิบัติการ ได้ร้องขอให้นายศรีสวัสดิ์ช่วยในการเปิดตรวจตู้สินค้า เนื่องจากอยู่แถวหน้าบ้านกว่าที่สำนักงานจึงไม่ขอเดินค่าเป็นจำนวนมากนัก นายศรีสวัสดิ์ได้ปฏิเสธและยืนยันที่จะต้องเปิดตรวจตู้สินค้า และดำเนินคดีตามกฎหมายและระเบียบต่อไป



 นางสาวห้องฟ้า นักวิชาการศุลกากรปฏิบัติการ นำข้อความทั้งหมดจากบทความข้างนี้ส่งการของนางสาวห้องใจ ซึ่งเป็นเพื่อนที่ทำงานร่วมกัน มาคัดลอกไปลงผลงานของตน เพื่อรับการประเมินเดือนระดับขึ้นเป็นระดับชำนาญการโดยใช้อ้างอิงและไม่ขออนุญาตจากนางสาวห้องใจก่อน ถือว่าเป็นการคัดลอกผลงานผู้อื่นมาเป็นของตน







## Behavior guidelines "Do's/Don'ts"

for the Customs Department officials according to the ethical requirements of the Customs Department, B.E. 2565

แนวทางการปฏิบัติตน Do's/Don'ts สำหรับเจ้าหน้าที่ของกรมศุลกากรตาม บังคับโทษระงับสมรรถนะของบุคลากร พ.ร.บ. 2565



## 2. Human Resource Management

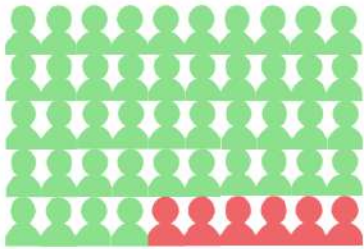
### Self-Learning Ethics Program

The Customs Department has implemented a self-learning ethics program annually, aiming to provide all customs officials with the opportunity to study and learn about ethical standards. The program includes the study of the Royal Decree on Moral Standards B.E. 2562, the Code of Conduct for Civil Servants, the Customs Department Regulations on Ethics B.E. 2565, and the guidelines for driving the reform plan for anti-corruption and misconduct prevention, including the "No Gift Policy from the performance of duties." The participants are required to take a knowledge pre-test and post-test on the Customs Department's Intranet system between July and August. In the fiscal year 2023, a pre-test and post-test were conducted, and a total of 5,396 participants successfully completed the program, accounting for 85% of all Customs officials.



## SELF-LEARNING ETHICS PROGRAM IN THE FISCAL YEAR 2023

### REPORT



**ALL CUSTOMS OFFICIALS.**  
**6,327 PERSONS**  
**PARTICIPANTS SUCCESSFULLY**  
**COMPLETED THE PROGRAM.**  
**5,396 PERSONS**



1

- ADMINISTRATIVE SYSTEM DEVELOPMENT DIRECTORATE
- MAPTAPHUT CUSTOMS OFFICE

100%

2

DON MUEANG AIRPORT CUSTOMS OFFICE **96%**

3

- HUMAN RESOURCE MANAGEMENT DIVISION **94%**
- INFORMATION AND COMMUNICATION TECHNOLOGY CENTER

4

ADMINISTRATION AND MANAGEMENT OF INFORMATION EXCHANGE  
FOR IMPORT, EXPORT AND LOGISTICS DIVISION **93%**

5

- CUSTOMS STANDARD PROCEDURES AND VALUATION DIVISION
- STRATEGY AND PLANNING DIVISION **92%**

## **"Ethics for HR"**

The Customs Department approved the plan for driving ethics and promoting morality within the Customs Department (2023-2027) on December 6, 2022. This plan includes the incorporation of the "Ethics for HR" initiative under Strategic Objective 3, "Promoting the Integration of Ethical Standards into Human Resources Management." This strategic approach, Strategy 1, outlines measures, criteria, and methods for human resources management that prioritize ethical and moral considerations. The "Ethics for HR" plan is part of the broader initiative to integrate ethics into human resources management practices at the Customs Department.

The objectives of implementing the "Ethics for HR" plan at the Customs Department are as follows:

1. To provide clear guidelines for incorporating ethics into human resources management, ensuring a transparent framework for ethical considerations.
2. To track the application of ethics in human resources management practices, assessing the effectiveness of integrating ethical standards into personnel management.
3. To offer Customs officials who adhere to ethical standards opportunities for advancement in positions that align with their qualifications and suitability.

The "Ethics for HR" plan was approved by the Customs Department on January 2, 2024, for the fiscal year 2024. Currently, the Customs Department has successfully implemented ethics in human resources management across all processes. It encompasses the following main topics:

1. Recruitment and Selection of Individuals for Civil Service Positions. For example:
  - There is a knowledge and understanding test covering the fundamental principles of ethical, moral, and professional conduct in civil service. This test includes questions related to ethics, morality, and the code of conduct for Customs officials in the Customs Department. Additionally, it encompasses an examination to assess knowledge and proficiency in customs and management aspects known as the "Customs Knowledge Test (CK Test)."
  - In the interview process for all types of personnel, a set of standardized questions has been established for the interview committee. These questions cover topics related to ethics, morality, and the code of conduct for Customs officials in the Customs Department. They also include inquiries about personal values, aspirations in life, motivations for entering civil service, and attitudes toward public service. These questions are utilized to facilitate interviews for various positions.
  - Conducting criminal background checks on personnel candidates is carried out by fingerprint analysis. Individuals who are to be appointed undergo fingerprint analysis at the Criminal Record Division, National Police Bureau, to verify their criminal history and behavior. This information is utilized in the assessment of qualifications for entry into civil service positions.

2. Probationary Period in Civil Service
3. Performance Evaluation in Civil Service
4. Selection and Appointment to Higher Positions
5. Professional Development for Civil Servants
6. Promoting and Maintaining Discipline Among Civil Servants

The Ethics Section has monitored the application of ethics in human resources management on a quarterly basis, covering quarters 1 to 4. The results of these efforts are reported to the Ethics Committee of the Customs Department, as well as the department's management, for acknowledgment.



### Ethics for HR

- 
 1) Recruitment and Selection of Individuals for Civil Service Positions
- 
 2) Probationary Period in Civil Service
- 
 3) Performance Evaluation in Civil Service
- 
 4) Selection and Appointment to Higher Positions
- 
 5) Professional Development for Civil Servants
- 
 6) Promoting and Maintaining Discipline Among Civil Servants



### **3. Management Controls**

#### **Think Well, Act Well, Customs, we can Project**

The objective of this project is to enable Customs officials to reflect on and evaluate their own integrity in accordance with the standards set by the World Customs Organization (WCO) regarding organizational transparency. Additionally, it aims to make Customs officials aware of their own values and attitudes towards authority figures, ethics, and morality in their capacity as civil servants, government officials, and employees. As part of this initiative, officials are provided with an "Integrity Self-Assessment" questionnaire, accessible on the Intranet during the month of June. The assessment comprises 30 questions categorized into 5 levels of opinion: Excellent/High/Moderate/Low/Very Low, and covers various aspects.

Section 1: General Information

Section 2: Values Regarding Ethics and Morality of Civil Servants, Government Officials, and Employees of the Customs Department

Section 3: Attitudes Towards Ethics, Morality, and Behavior Towards Supervisors

Section 4: Attitudes Towards Ethics, Morality, and Behavior Towards the Customs Department

Section 5: Other Suggestions and Challenges

## Management Complaints of Ethics Section

Complaint refers to an issue where an allegation, whether or not clearly stated by the complainant, arises. It involves situations where the complainant has experienced distress or suffered harm due to actions or inactions of Customs officers. This encompasses complaints brought forth to the Ethics Section, regardless of channels, approved for consideration by the Director General, or deemed appropriate for review by the Ethics Section.

Complainants can submit their complaints through the following channels:

Channels 1: Electronics registration and complaint management system. (<https://complaint.customs.go.th/>)

Channels 2: 1332 hotline on official days and hours

Channels 3: fax number 0-2667-6919

Channels 4: Application LINE ID: @customscomplaint

Channels 5: E-mail: ctc@customs.go.th

Channels 6: Post Office in writing

Channels 7: Complain in person during official days and hours, either by the complainant or the authorized representative, at the Ethics Section of the Customs Department, located at Suntrorkosa Road, Klongtoey District, Bangkok.

Channels 8: Submitting a complaint through mass media that the Director General deems appropriate for consideration as a complaint.

Channels 9: Complain through Public Service Centers under the Prime Minister's Office, Government Contact Center 1111 (GCC 1111), and the Ministry of Finance.

Channels 10: Complain through the Customs Care Center (CCC) or other government agencies.

When the investigation results reveal a breach of ethics or failure to comply with the ethical guidelines for civil servants or the Customs Department's ethical regulations, without constituting severe disciplinary violations or criminal offenses, the Director General or the commanding officer shall consider employing administrative measures and order ethical corrective actions to be taken as follows:

1. Issuing a verbal warning.
2. Directing that person to be on parole
3. Imposing a written reprimand
4. Implementing other administrative measures deemed appropriate for the case, such as job rotation or reassignment to different duties.

Suppose the breach of ethics or failure to comply with the ethical guidelines for civil servants or the Customs Department's ethical regulations constitutes a disciplinary or legal offense under other laws. In that case, the actions taken in this regard do not limit the Customs Department's rights to pursue disciplinary actions under civil service regulations or take actions according to other relevant laws.

**10 CHANNELS OF COMPLAINTS**

**1** e - system  
(<http://complaint.customs.go.th/>)

**2** Hotline 1332

**3** fax number 0-2667-6919

**4** Application LINE ID :  
@customscomplaint

**5** E-mail : ctc@customs.go.th

**6** By letter

**7** Complain through mass media

**8** Self - Complain

**9** Complain through Government Contact Center 1111 (GCC 1111)

**10** Complain through the Customs Care Center (CCC) or other government agencies

## The Customs Good People Project

This project aims to honor and recognize the integrity and outstanding performance of civil servants who exemplify honesty and integrity. These individuals serve as role models for exemplary government officials, promoting ethical conduct and uprightness. The project involves selecting officials at the Division, Office, Directorate, Center, and Customs House levels, with each unit nominating 1 candidate. The Good Customs People Selection Committee will then assess and select the most suitable candidate from each unit, totaling 5 individuals. Those selected as 'Good Customs People' will receive a cash reward of 10,000 Baht each, along with a commemorative plaque. The award ceremony for Good Customs People is held annually, presided over by the Director-General of the Customs Department.



#### 4. Measurement of Organization Integrity

**The Integrity and Transparency Assessment (ITA) is the evaluation of ethics and transparency in the operations of public sector agencies.**

The Integrity and Transparency Assessment (ITA) is an evaluation aimed at fostering improvements in ethics and transparency within public sector organizations. This assessment is designed to cover all public sector agencies. The resolution approves the

collaboration and participation of all public sector agencies in the assessment of integrity and transparency in their operations during the fiscal years. The assessment will follow the guidelines and tools provided by the Office of National Anti-Corruption Commission (NACC).

As a government agency under the Ministry of Finance, the Customs Department has actively participated in the Integrity and Transparency Assessment (ITA) since the fiscal year 2014. Recognizing the importance of undergoing this assessment, the Customs Department has consistently analyzed the results of the Integrity and Transparency Assessment in its operations. In order to enhance the efficiency of future assessments, the Office of National Anti-Corruption Commission (NACC) has outlined a set of tools for assessing integrity and transparency. These tools encompass 3 components designed to collect information from various sources for the evaluation.

1) The Internal Integrity and Transparency Assessment (IIT) perception survey is a measurement tool that allows respondents to select their answers based on their own perceptions. The objective is to collect data from individuals within the organization, assessing their levels of perception towards their own unit. This assessment focuses on 5 indicators:"

- Performance Duties Measurement
- Budget Utilization Measurement
- Exercise of Power Measurement
- Government Property Usage Measurement
- Corruption Problem Resolution Measurement

2) The External Integrity and Transparency Assessment (EIT) is a measurement tool that allows respondents to choose answers based on their own perceptions. The objective is to collect data from external stakeholders and assess their level of perception regarding the evaluated organization. This assessment includes 3 indicators:

- Quality of Operations Measurement
- Efficiency of Communication Measurement
- System Improvement Measurement

3) The Open Data Integrity and Transparency Assessment (OIT) is a measurement tool where respondents are given the option to answer whether there is or isn't data disclosure, along with providing the URL to link to the address of the disclosed data, and specifying additional descriptions to support the response. The objective is to collect data from the organization's website, assessing the level of public data disclosure by the organization to enable the public to access information on the organization's main website. This involves 2 indicators:


- Data Disclosure Measurement (Comprising 5 Sub-Indicators: Basic Information, Management and Budgeting, Procurement, Human Resource Management and Development, Transparency Promotion)



- Corruption Prevention Measurement (Comprising 2 Sub-Indicators: Actions to Prevent Corruption in bribe, Ethics and Transparency Promotion).

**Integrity and Transparency Assessment (ITA) for the fiscal year 2023**

The results of the Integrity and Transparency Assessment (ITA) for the fiscal year 2023 for the Customs Department reveal an overall score of 96.55, indicating a high level of integrity and transparency in its operations. The assessment categorizes the department's performance as "Good". When compared with other government agencies, the Customs Department is ranked 15<sup>th</sup> out of 159 units.



**Integrity and Transparency Assessment : ITA**

Thai Customs Department  
Fiscal Year 2023

**96.55 points**

**The Evaluation result level : good**

Score / Fiscal year	OIT	IIT	EIT Public (Section 1)	EIT Survey (Section 2)	ITA	Ranking	Total number of government agencies
2566	100	98.14	94.56	86.16	96.55	15	159

## 5. Misconduct

Misconduct of Thai Customs officials is mainly handled according to Civil Service Act, B.E. 2551 (2008) and the Civil Service Commission's Regulation on Disciplinary Proceedings, B.E. 2556 (2013). While the Regulation establishes the detailed framework of disciplinary procedures, the Act lay down principles in a larger scale, imposing duty upon officials to comply with a number of directives and also to avoid violating certain prohibitions. Failing to comply with the directives or violating any of the prohibitions shall be deemed as a breach of discipline, which is subject to internal sanctions. The internal sanctions according to the law exist in the form of administrative punishments ranging from the written reprimand to expulsion. The type of punishment to be imposed upon the accused depends on the nature and the gravity of the breach. All punishments, however, can also be appealed to relevant authorities for further review. Thai Customs Department also has a policy to publish case examples with the intention to raise awareness among officials, so that it would help prevent potential misconduct from occurring. It is also imperative to note that in the case where the misconduct itself is also a criminal offence, the authorized supervising official is obliged to report such a case to relevant authorities. In additions, Customs officials charged with a criminal offence or sued in a civil or bankruptcy case are also required to report the fact to the Director General according to the related cabinet resolution.



## 3.9. SINGAPORE

### THE SINGAPORE PUBLIC SERVICE CODE OF CONDUCT AND MEASURES TO STRENGTHEN INTEGRITY IN THE SERVICE<sup>1</sup>

#### Code of Conduct

Every public officer has a duty to uphold the integrity and reputation of the Public Service and public confidence in it. Officers are expected to maintain the highest standards of personal conduct and integrity, and their actions must not bring the Public Service into disrepute or call into question its impartiality.

The Public Service Code of Conduct outlines the standards of behaviour expected of public officers in carrying out their duties.

The key principles of the Code that will help officers uphold the highest standards of personal conduct and integrity are:

*Principle 1:*

Work with the elected Government to serve the people of Singapore, and shape Singapore's future

*Principle 2:*

Uphold the integrity and reputation of the Public Service

*Principle 3:*

Ensure there is no conflict of interest between our official duties and personal interests

*Principle 4:*

Be fair and impartial in carrying out our responsibilities, and not be corrupt or seen to be so

*Principle 5:*

Exercise prudence in managing public resources

---

<sup>1</sup> Singapore Customs is part of Singapore Public Service and hence we abide by the Singapore Public Service Code of Conduct.

The Code of Conduct is a staff document for internal reference. Annual Code of Conduct Quiz will be conducted for all staff to reinforce the need to uphold highest standard of personal conduct and integrity.

## **Management Control**

### **Internal Disclosure Policy**

An officer can report wrongful practices that he has observed in the Department to the Permanent Secretary (Finance) or the Director-General, Customs. All reports must be made formally in writing and the officer must identify himself when making the report to facilitate investigation.

If an anonymous report is received, Customs may decide if there are sufficient grounds to further investigate the case based on the information provided.

### **Grievance Handling**

An officer who feels aggrieved due to unfair treatment at the workplace should surface his grievance through internal official channels either verbally or in writing. He may surface his grievance through his Supervisors, Department Head or HR. If an officer is a union member, he may seek the union's assistance to raise his grievance to his management.

### **Measures to Strengthen Integrity**

All public officers are expected to conduct themselves in a manner which upholds the integrity of the Public Service and public confidence in it. Some of the measures to strengthen integrity and reduce the risk of fraud and corruption are described in the paragraphs below.

### **Restriction on casino visits**

All public officers need to declare within 7 days whenever they visit the local casinos more than 4 times a month or if they purchase an annual pass. For certain groups of officers, tighter rules will apply:

- Officers who are in positions that expose them to the risk of being suborned and exploited, or whose misconduct will have significant reputational risk to the Public Service, will have to declare every visit to a local casino within seven calendar days.

- Officers who enforce operations in the local casinos, or regulate the activities of or negotiate business arrangements with the local casino operators will be prohibited from visiting the local casinos, unless they are doing so as part of their official duties.

Other than the above, the Public Service prohibits public officers from gambling during working hours or on official premises.

### **Mandatory job rotation and block leave**

Job rotation and block leave are enforced for officers holding positions with high risk of corruption. Depending on the nature of their work, these officers will be subject to either one or both measures. For job rotation, these officers would not serve in the posts for more than five years. If their work is more transactional in nature, they will also be subject to block leave of at least five consecutive working days per calendar year.

### **3.10. VIET NAM**

#### **I. Regulations on public service inspection and handling of violations for civil servants and public employees in the Customs sector**

Decision No. 799/QD-TCHQ dated April 12, 2023, the General Department of Vietnam Customs promulgated the Regulations on public service inspection and handling of violations for civil servants and public employees in the Customs sector, regulating 980 violations that can be committed. Full coverage and updates in all areas of customs operations and corresponding specific and transparent sanctions have contributed to preventing and combating corruption in the customs sector.

Decision No. 799/QD-TCHQ mentioned above regulates 980 violations that are fully covered and updated in all areas of customs operations and corresponding specific and transparent sanctions. (A total of more than 980 violations are compiled in 12 Appendices, each Appendix is a list of violations in a corresponding field of work and management).

Thereby, customs officials themselves, including civil servants holding leadership positions when performing assigned responsibilities and tasks in each job position, personally compare violations and regulations. must not be done to be aware of not daring to violate and self-prevent violations including civil servants who physically inspect goods during customs procedures or civil servants performing specialized inspection tasks, Internal inspection in the Customs industry. Since then, it has contributed to preventing and combating corruption in the customs sector.

At the same time, the Regulations also stipulate that based on the results of inspection and supervision of public affairs at all 3 levels: General Department, Department, Branch through online and in-person forms...; internal inspection, public service inspection according to the annual plan, unexpected inspection when there are signs of violations and inspection results to verify information from the media, press, complaints and denunciations, citizen reception , information reflected via hotline 19009299 to handle violations and discipline according to authority.

Strengthening and improving discipline and administrative discipline in performing public duties, associated with specifying 980 violations and sanctions in all areas of Customs operations, is one of 10 big Customs events in 2023.

Customs officers and officials who commit violations as detailed in the 12 Appendix below while performing official duties will be considered and handled:

1. Violations in the field of discipline and discipline; Leadership, management, administration and staff organization are specified in Appendix I.
2. Violations in the field of Customs supervision and management specified in Appendix II.

3. Violations in the field of import and export tax specified in Appendix III.
4. Violations in the field of Customs Control and Anti-Smuggling Investigation specified in Appendix IV.
5. Violations in the field of Inspection - Inspection specified in Appendix V.
6. Violations in the field of Post-clearance inspection specified in Appendix VI.
7. Violations in the field of Risk Management specified in Appendix VII.
8. Violations in the field of Customs Inspection specified in Appendix VIII.
9. Violations in the field of Information Technology specified in Appendix IX.
10. Violations in the Office sector are specified in Appendix X.
11. Violations in the field of Administrative Finance specified in Appendix XI.
12. Violations of the law in implementing the law on handling administrative violations and in the field of customs violation management information system specified in Appendix XII.

#### Form of Inspections:

- a) Inspect according to plans approved by competent authorities to serve management requirements.
- b) Unscheduled inspection is an unplanned inspection activity according to the work requirements of the agency or unit.
- c) Regular inspection is internal inspection and control applied simultaneously at three levels at the Customs Branch level, the Customs Department level and the General Department of Customs level.

## **II. Regulations on public service activities of Vietnam Customs**

Decision No. 188/QĐ-TCHQ dated February 2, 2017 promulgating regulations on public service activities of Vietnam Customs.

### Article 1. Scope

This Regulation stipulates principles and responsibilities in public service activities of Vietnam Customs, including: stipulating responsibilities, tasks and working relationships; working, working, meeting, studying, security regime; regulations on use of costumes; posture, behavior; internal affairs and office hygiene of individuals and units in the organizational system of Vietnam Customs.

### Article 3. Principles of public duty performance

1. Customs officers performing official duties must master the assigned functions, tasks and powers.

2. When performing official duties, customs officers must have a sense of responsibility, a sense of discipline, within the scope of function, with the right duties, and with the right powers; Strictly comply with the unit's regulations.
3. Direct and implement instructions.
4. Strictly implement regulations on preserving, protecting and managing public assets, public finances, and assigned equipment for use when performing public duties; Do not use public assets, public finances and public equipment for private purposes.
5. Strictly implement regulations on confidentiality and security; Comply with regulations on fire prevention and labor safety.
6. Implement measures to prevent and combat corruption, practice thrift and combat waste according to the provisions of law.

#### **4. CONCLUSION**

In conclusion, majority of the AMS has enhanced the human resource management, updated the code of conduct and reviewed the reforms to enhance the trade facilitation and at the same time promoting the culture of integrity amongst Customs officers. Most important point to be highlighted is a good leadership in the Customs administration to make all the possible changes and to be implemented in a timely manner.