

REPUBLIC OF CYPRUS
MINISTRY OF FINANCE
Department of Customs and Excise

CODE OF ETHICS

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FOREWORD BY THE DIRECTOR
OF THE DEPARTMENT OF CUSTOMS AND EXCISE

It is with a high sense of responsibility and commitment according to the vision and mission of the Department of Customs and Excise, that I welcome the new Code of Ethics. The Department of Customs and Excise, always in a pioneering and modern spirit, has had its own Code of Ethics since 2003. However, it was deemed necessary to review the code after the assessment of the Department in the context of the application of the Common Assessment Framework (CAF) in January 2017.

The values and principles of an organization are undoubted, timeless and constant. However, the continuous evolution and changes in the work environment, as well as the successive and diverse challenges the Department must face, require the respective upgrade of the Code, so that the Department's officers can respond to their duties better and at the same time the Code will serve as guidance and inspiration to achieve the Department's vision and mission.

Professional training, both at a technical as well as at a cognitive level, will be insufficient if it is not inextricably linked with the principles and values that must characterize every Customs and Excise officer. The direct contact with the public and the commercial world, the expectations and demands of our stakeholders, as well as the communication between colleagues necessitate the imposition of this Code.

Pouring my outmost belief in you, who support and offer your services to our Department without fail, I invite you to study this Code and maintain its principles, so that we can collectively gain the citizens' trust, to be worthy of the Government's faith in us, to cultivate team spirit and to strengthen communication and collaboration amongst us, while at the same time to increase and improve our performance.

Non-compliance with the Code will result to an immediate effect on the image of the Department, its mission and very well likely on the breach of the legal framework which binds us as civil servants.

I trust that you will continue to work with the same enthusiasm and will maintain faithfully the Code of Ethics

Demetrios Hadjicostis

Director General

Department of Customs and Excise

INTRODUCTION

Public servants are by definition the enforcers and implementers of the will of the State and serve the people. Therefore, having the trust of the State, Customs and Excise officers must implement faithfully the laws and ethical principles and act and behave professionally, while displaying a high sense of responsibility over any personal gain.

In a global environment, where commercial transactions are rapid and social challenges demand constant vigilance and caution, the Department of Customs and Excise is called to respond to its tax-collecting, as well as to its social role.

The Department's Vision:

The Department of Customs and Excise operates as an organisation which is constantly improving and evolving aiming at promoting development to benefit the people within the context of its mission.

The Department's Mission includes:

- Contribution to public revenue
- Protecting society and the environment and improving the quality of life and the security of the supply chain
- Cooperation with other Authorities on safety matters and especially for terrorism handling matters
- Facilitation of legitimate trade
- Effective utilisation and improvement of the Department's human resource
- Keeping statistical data

The Department cannot fulfil its mission effectively, if the staff does not operate in the same mindset, maintaining a high level of ethics, professionalism and provision of services.

SCOPE

This Code forms a framework of basic principles and values which govern the day to day functioning of the Department, with the conduct of its employees at its epicentre. The Code commits the entirety of the staff, including the Department's Management, which should act as a behavioural role-model regarding the compliance with the code provisions. Every section of the Department should ensure that its personnel, under the guidance of their Managers, will comply with the Code of Ethics.

VALUES

The most important values forming the basis for the fulfillment of the mission of the Department of Customs and Excise should characterise Customs officers during the execution of their duties and comply with the European Customs Competency Framework, as follows:

- Legality
- Integrity
- Transparency
- Justice
- Professionalism
- Confidentiality
- Accountability

1. LEGALITY

We are responsible for the execution of our duties and the legality of our departmental actions. Being informed regarding the laws and regulations governing our work is the responsibility of each and every one of us. We exercise our powers faithfully and respectfully, exclusively for the purpose they have been assigned to us. We must obey our Director's and Managers' instructions, unless they are illegal, inappropriate, unethical or contrary to the provisions of the Code.

2. INTEGRITY

We are devoted and execute our duties with ethos, loyalty and integrity without allowing to external interventions to affect the result of our actions. We act selflessly, having the people's best interest at heart, without personal gains. We respect and save public resources, the property and tools granted to us to exercise our duties. The extensive powers assigned to the Customs officers by the law, must be used appropriately and prudently, avoiding abuse.

3. TRANSPARENCY

We do not conceal or omit data or information unless they are of a confidential nature or if they breach personal data. Decisions must be made after sufficient justification, especially when they have adverse effects on the people's interests and render us liable before the Administration and the public. We should report cases where we are asked to act unlawfully or infringe the Code, as well as any information we may have regarding unlawful acts by third parties.

We must behave in such manner so that we are worthy of the public's faith in us,

both in our official duties and our lives in general.

4. JUSTICE

During the exercise of our duties, we act without discrimination against or to the benefit of our colleagues, civilians or stakeholders. We abstain from discriminating acts against nationality, gender, race, religion, political or other beliefs, social or financial condition, invalidity or sexual orientation, by applying the principle of equal treatment. Implementing the law is absolute; it offers equal opportunities and is applied impartially to all personnel and the public by creating respectively the same obligations. We thwart any internal or external interventions which infringe the principle of justice and impartiality.

5. PROFESSIONALISM

We carry out our duties having sufficient training, so that we can respond to our duties at the maximum level. We keep working hours faithfully and work productively and comprehensively to serve the public. We take part in activities which upgrade and enrich our professional and general knowledge and skills, through continuous education, training and teamwork. We are kind, courteous, considerate and discrete towards our colleagues, as well as towards the public.

Any inappropriate behavior that may have a negative impact on the Department's image should be avoided.

6. CONFIDENTIALITY

We keep confidential all private information, data and property we have been entrusted with, especially when using Information Technologies. Simultaneously, we prevent any unauthorized access to the data and information of the department. We protect and do not disclose the citizens' personal data, respecting people's right to confidentiality and privacy. We do not extract information for personal gain or in a manner that is harmful to the goals of the department.

The obligation for confidentiality does not oppose to the people's right to receive knowledge of administrative documents. If an officer is in doubt whether or not he/she may disclose information in his/her possession, then he/she must consult with his/her Manager.

7. ACCOUNTABILITY

We are accountable against our stakeholders for our actions and decisions and we are audited by the competent institutional instruments.

GENERAL PRINCIPLES

This “**Code of Ethics**” is a clear and public statement on the resolve of the Department to ensure its reputation as a Government Department comprised of capable and honest officers, who commit to comply with its provisions.

It serves as a guide for the newly-hired personnel, a reminder to the existing personnel and a solid promise to the stakeholders of the Department that they can receive a responsible, fair and qualitative treatment.

RELATIONSHIP WITH THE PUBLIC

An organization’s success depends on how satisfied its clients are with its provided services.

In our case, the public expects to receive satisfactory service in the context of professionalism, consistency and integrity during its transactions and contact with the Customs officers. Therefore, in order to be able to offer quality services and earn the public’s faith and trust, we should maintain high levels of information, ethos, diligence and courtesy. When the people receive the appropriate service, they form the best ambassadors of the Department, contributing in the creation of a consistent and compliant society.

CONFLICT OF INTERESTS

We do not use our official position to further our own private interests or the interests of other persons, creating the notion that our actions aim at personal gains.

We take no part in any decision-making process whereby any person to whom we are related, or with whom we have a special relationship, may benefit. In such case, we are obliged to state any such relation to our Manager and if it is judged that there is a conflict of interests, our participation in the matter is excluded.

Volunteering is encouraged, provided that it is not against the good interests of the Department.

BRIBERY

During the exercise of our duties, individuals or companies may offer us gifts, hospitality or benefits of any kind from, which might be seen to compromise our personal judgement, integrity and decision-making. Such offers must be rejected and reported, depending on the incident.

SPECIFIC ASPECTS

This Code of Ethics is consistent with the “Public Service Law of 1990” and other relevant Cyprus legislation. It observes the principles enshrined in related international conventions such as the Arusha Declaration and the Code of Ethics of the World Customs Organization (WCO).

PREVENTION AND CONTROL MECHANISMS

The Director of the Department of Customs and Excise establishes an Ethics Committee which is comprised of two Chief Customs Officers from the Headquarters and the Senior Customs Officers of the Custom Houses.

The aforesaid Committee:

- examines the most pressing issues
- revises the Code
- decides on the manner of promotion, revision and improvement of the Code
- assess the degree of compliance with the Code.

The Ethics Committee is supported by the Guidance Team which aims at maintaining and improving conduct, as it is laid down in this Code. The Guidance Team, which will act by example, is responsible to help and support the personnel to understand and implement the Code, to solve questions regarding the implementation of the Code, to scrutinize the public’s and colleagues’ complaints and to assist the Ethics Committee with their work.

A copy of the Ethics Code is given to each member of the Customs & Excise personnel. The Managers of the Department of Customs and Excise shall be educated in matters of management and implementation of behaviour and discipline procedures.

COMPLAINTS

All citizens and colleagues have the right to address the Director of the Department of Customs and Excise for any complaint they may have. In order to sustain public confidence and as a measure of the seriousness with which the Department takes the application of this Code of Ethics, formal mechanisms have been established which provide for complaints to be made about the behaviour of any member of staff.

Complaints must be signed, substantiated and to the point. They are examined by the Ethics Committee on behalf of the Director. During the examination, the complainant’s name will be confidential and undisclosed. Answer will be given within 60 days. This procedure aims at strengthening the democratic institutions, limiting complaints, taking corrective measures and satisfying the sense of righteousness.

Complaints may be made as follows:

- By making a verbal complaint to the manager of the member of the personnel concerned and;
- By writing to the Director of the Department of Customs and Excise.
- By writing to the Ombudsman, the Auditor General, the Accountant General and the Attorney General of the Republic.

For any executable administrative act or omission, complainants have the right to appeal to the Administrative Court in accordance with the provisions of Article 146 of the Constitution as amended.

INFRINGEMENT

The implementation of this Code is mandatory. Section Managers are obligated to inform their subordinates regarding the Code and to explain it for their better understanding and proper implementation. Code compliance is everyone's responsibility and unethical acts cannot be justified by the fact that officers were carrying out their superiors' orders. All personnel members must familiarize themselves with the contents of the Code and they are liable for upholding the regulations and principles of the Code of Ethics.

In the event of infringement, a disciplinary or administrative inspection will take place, regarding each case and decisions will be made on the consequences. Furthermore, when an action constitutes a breach of the Law as well, the offender may be brought before the Court based on civil or criminal law.

VALIDITY

This Code of Ethics shall be valid from the date of approval by the Director of the Department of Customs and Excise.

Upon approval, the Code shall be accessible to all on the Department's website.

Any amendments approved and published, follow the aforesaid process.