



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Manila

February 1, 2002

CUSTOMS MEMORANDUM ORDER
NO. 12-2002

TO: All Customs Officials and Employees

SUBJECT: CODE OF CONDUCT AND RULES OF ETHICS

Pursuant to Section 18 of the Philippine Constitution, the attached "**CODE OF CONDUCT AND RULES OF ETHICS**" is hereby published to serve as a guide for the officials and employees of this Bureau.

Strict observance of the Code is hereby enjoined.


ATTY. TITUS B. VILLANUEVA
Commissioner

CNO-12-02

Foreword

A public servant, from the lowly to the mighty, is a holder of public trust. As such, it is demanded that he/she discharge the duties of his/her office with utmost responsibility, integrity, competence and loyalty; act with patriotism and justice; lead modest lives; and uphold public interest over personal interest.

This guiding principle of public service is dictated by the Philippine Constitution, specifically Section 18 thereof. It takes a certain degree of urgency for the officials and employees of the Bureau of Customs because of the institution's distinct role in government.

The Customs Service is the country's frontline in international trade. It guards our economy from unfair trade practices and protects our citizenry from criminal incursions -- such as, terrorism, drug trafficking, gun running, illegal export of national treasures, etc. -- at the borders, even as it must facilitate trade and generate revenues for government to fund national development. The task of balancing these seemingly conflicting mandates becomes more complex in the light of the smugglers' increasing sophistication and use of advance technology.

Moreover, the nature of Customs Service is such that it is a fertile, tempting ground for corruption. It is in humble recognition of this fact and human frailty that this Code of Conduct and Rules of Ethics has been formulated.

This Code of Conduct and Rules of Ethics sets the specific norms of conduct to help, guide and encourage officials and employees of the Bureau of Customs in the performance of their duties, as of expected of them as public servants.

This should also give a clearer picture of the professional behavior Customs officials and employees owe the public, thereby serving in turn to provide Customs stakeholders with the ethical guideposts in transacting business with the Bureau.

In the larger order, this Code of Conduct and Rules of Ethics should be able to lay down a cornerstone for the establishment or strengthening of a professional working relationship between the Bureau of Customs and the rest of the Customs Community, a relationship that stands on level playing field and on the universal virtues of decency, self-dignity and mutual respect.

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DISPOSITION FORM

For: The Commissioner

From: *Gerdy C. Cadogan*
Acting Chief, CRMD

Date: February 1, 2002

SUBJECT: PUBLICATION OF THE "CODE OF CONDUCT AND RULES OF ETHICS"

SUMMARY:

- As per records of the CRMD, Manuals, Codes and the like, which concerns the customs officers and employees are published through Customs Memorandum Order.
- Attached are prepared CMO and CMC, whichever the Commissioner may wish to approve.

Recording source of CMO.
[Signature]

RECOMMENDING APPROVAL

[Signature]
JULITA S. MANAHAN
Deputy Commissioner
Internal Administration

APPROVED/DISAPPROVED:

[Signature]
ATTY. TITUS B. VILLANUEVA
Commissioner *w*

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CODE OF CONDUCT

AND

RULES OF ETHICS

**REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
INTRODUCED NOVEMBER 21, 2001**

CNO-12-02³

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As officials and employees of the Philippine Bureau of Customs, we are bound by Section 18 of the Philippine Constitution and the Provisions of Section 12 of the Republic Act No. 6713 otherwise known as The Code of Conduct and Ethical Standards for Public Officials and Employees dated March 25, 1989. Conformably, the following rules are hereby adopted.

RULE I. COVERAGE

These rules shall cover all officials and employees in the Bureau, permanent, temporary, casual or contractual whether in the career or non-career service, whether or not they receive compensation, regardless of amount.

RULE II. INTERPRETATION

SECTION 1. Declaration of the Policy of the State on the Code of Conduct

These rules shall be interpreted in the light of the Declaration of Policy found in Section 2 of the Code:

"It is the policy of the State to promote a high standard of ethics in public service. Public officials and employees shall at all times be accountable to the people and shall discharge their duties with utmost responsibility, integrity, competence and loyalty, act with patriotism and justice, lead modest lives, and uphold public interest over personal interest".

RULE III. STATEMENT OF NORMS OF CONDUCT

SECTION 1. Strict Adherence and Observance

All Customs officials and employees are expected to the strict adherence and observance of the norms of conduct laid down in Section 4 of the Code, namely:

1.1. Commitment to Public Interest

Officials and employees shall always uphold the public interest over personal interest. All government resources and powers of their respective offices must be employed and used efficiently, effectively, honestly and economically, particularly to avoid wastage in public funds and revenues.

1.2. Professionalism

Officials and employees shall perform and discharge their duties with the highest degree of excellence, professionalism, intelligence and skill. They shall enter public service with utmost devotion and dedication to duty.

1.3. Justness and Sincerity

Officials and employees shall remain true to the people at all times. They must act with justness and sincerity and shall not discriminate against anyone, especially the poor and the underprivileged. They shall at all times respect the rights of others, and shall refrain from doing acts contrary to law, good morals, good customs, public policy, public order, public safety and public interest. They shall not dispense or extend undue favors on account of their office to their relatives, whether by consanguinity or affinity, except with respect to appointments of such relatives to positions considered strictly confidential or as members of their personal staff whose terms are coterminous with theirs.

1.4. Political Neutrality

Officials and employees shall provide service to everyone with out discrimination regardless of party affiliation or preference.

1.5. Responsiveness to the Public - Officials and employees shall extend prompt, courteous and adequate service to the public. Unless otherwise provided by law or when required by the public interest, officials and employees shall provide information on their policies and procedures in clear and understandable language, ensure openness of information, public consultations and hearings whenever appropriate, encourage suggestions, simplify systematize policies, rules and procedures, avoid red tape and develop an understanding and appreciation of the socio-economic conditions prevailing in the country, especially in the depressed rural and urban areas.

1.6. Nationalism and Patriotism

Officials and employees shall at all times be loyal to the Republic and to the Filipino people, promote the use of locally produced goods, resources and technology and encourage appreciation and pride of country and people. They shall endeavor to maintain and defend Filipino sovereignty against foreign intrusion.

1.7. Commitment to Democracy

Officials and employees shall commit themselves to the democratic way of life and values, maintain the principle of public accountability. They shall at all times uphold the Constitution and put loyalty to country above loyalty to persons or party.

1.8. Simple Living

Officials and employees and their families shall lead modest lives appropriate to their positions and income. They shall not indulge in extravagant or ostentatious display of wealth in any form.

3.10 Compliance with the Law

3.11 Criminal Offenses

All officials of Customs must comply with the law. The special responsibilities of Customs mean that offenses relating to legislation which Customs administer, or has an interest in, are regarded most gravely when committed by Customs officials.

Customs officials who commit offenses involving, in particular: prohibited drugs; fraud; seeking or accepting bribes; or illegal importation or exportation of goods will be subject to disciplinary action, regardless of any penalties applied as a result of a criminal proceedings.

All officials are required to inform the senior manager on duty as soon as they become the subject of criminal or possible criminal proceedings. On receipt of such information, the senior official on duty should decide whether the official can be retained on normal duty, moved to alternative duties or suspended from duty.

Officials must not use their official positions or relationships established in the course of their duty to inappropriately influence or interfere with action being contemplated by internal investigation officials or external law enforcement authorities.

2.2. Complaints Against Customs and its Officials

It is important that the public has confidence in the integrity of Customs and its staff. In order to ensure that this confidence is maintained complaints against Customs, and/or individual officials, must be investigated promptly and objectively.

2.3. Internally Initiated Allegations

If officials believe that they are being required to act in a way which is illegal; improper; unethical; or is in any way in breach of the code of conduct they have a responsibility to report the matter to a designated member of senior management.

Senior managers must record and take effective steps to investigate all such claims. In some cases, particularly when allegations are made against senior officials, it may be necessary to refer the investigation to a body external to Customs.

SECTION 3. Relation with the Public

The public expects that their dealings with Customs will be fair, professional and confidential. To ensure that a high standard of service is maintained and to improve the quality of service provided it is essential to adopt a courteous, helpful and professional attitude to the public.

3.1. Your Responsibilities

Officials should use all reasonable means to help the public to fulfill their obligations and obtain their right under law.

3.2. Promotional Activities on behalf of other Organizations

It is essential that Customs be, and be seen to be, impartial in dealings with the public. To avoid the criticisms that one party is being favored over another or that a reward of some kind has been received, invitations to become involved to the promotional activities of any organization should be declined. If officials are in doubt about the nature of such requests they must refer the matter to their senior manager.

3.3. Disclosure of Name - Wearing of Name Badges

Under most circumstances the public has the right to know whom they are dealing with. As such, all officials are expected to identify themselves in correspondence and on the telephone. In addition, officials who come in contact with the public during the course of their work should wear a nameplate on ID. The only exceptions to this rule are when the wearing of a nameplate may endanger the personal safety of the official or when non-uniformed officials identify themselves on arrival at a meeting etc. by identification card.

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3.4. Assault and Obstruction of an Official

Officials should always consider their own safety and the safety of their colleagues when undertaking their duties. If a situation arises where it would be wiser to withdraw and seek additional support from trained personnel then officials should do so. In all cases, such action should be immediately reported to the senior manager on duty.

3.5. Dealings with the Business Community

The business community should understand the ethical standards as practiced by Customs and should ensure their own practices do not pressure officials to depart from those standards. Any attempts by members of the business community to offer inducements or other benefits in exchange for favors or special treatment must be reported immediately in writing to the official on duty.

RULE IV. PERSONAL CONDUCT

In the exercise of the above norms of Conduct Customs officials and employees must strive to observe the following:

SECTION I. Acceptance of Gifts and Hospitality

In many cases, the official's duties will bring him/her into contact with organizations and members of the public who may expect officials to be part of the normal private sector practice of offering gifts and hospitality to business contacts. While it is important to maintain contacts with outside group, it is vital that Customs officials be, and be seen to be, free of any form of bribery or corruption. The offering of gifts and/or other benefits may be seen as an attempt to influence a decision, which an official is required to take, and therefore must be avoided.

For this reason officials must only accept gifts or hospitality of any kind in cases where:

- The gift is of an inexpensive nature such as a tie, drinking cup, calendar or diary given in the spirit of harmonious business relations;
- Refusal of the gift would cause offense on cultural grounds;
- The gift is offered in a public forum where refusal would cause embarrassment;

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- The hospitality is associated with the demands of work, for example, working meals or legitimate representational functions to meet and discuss business key with clients.

In cases where a more expensive item is accepted for cultural or protocol reasons the item must be surrendered to the organization and must not be regarded as the personal property of the official. Where possible, an attempt should be made to return the gift to the provider.

In all cases, and regardless of the value of item received, officials must advise the senior manager on duty in writing of any gifts or hospitality received and the item must be listed on a register. The register should list the name of the official receiving the gift or hospitality, the supplier, a description of the item and its approximate value.

SECTION 2. Staff involved in Procurement

Staff involved in procurement must take special care to ensure they do not expose themselves to allegations of unfair purchasing practices. As such, staff should not under any circumstances accept gifts or hospitality from current or prospective suppliers.

SECTION 3. Incidental Benefits Obtained as a Result of Goods and Services Purchased with Official Funds

Many commercial organizations offer free gifts to anyone using their services such as Frequent Flyer schemes and the like which accumulate points based on the number of goods purchased or services used. If possible, any incidental benefits of this kind are to be used by the organization and under no circumstances should individual officials avail themselves of these benefits.

SECTION 4. Offers of Free Travel for Official Purposes

Such organizations such as airlines or ferry companies may offer free travel by offering vacant seats or places to Customs for use on official business.

Such an offer must not be accepted without approval of the Head of Customs as it may lead to the suspicion that there is an improper relationship between the company making the offer and Customs.

SECTION 5. Concessions and Discounts offered to Members of Customs

Where companies offer discounts on their goods or services to all or a significant number of staff in Customs, and provided the offer has been made based on the purchasing power of the staff as individuals, the Head of Customs may approve such discount schemes. Special care needs to be taken, however, to avoid the possibility of suspicion that a private benefit has been obtained could influence the placing of a contract or decision made by Customs. Therefore, discount schemes and the like should generally not be negotiated with organizations with whom Customs has official dealings.

SECTION 6. Avoiding Conflict of Interest

6.1. Personal Association with those who do Business with Customs

Conflict of interest may arise from official dealings with, or decisions made in respect of, individuals who share private interests. For example, membership of societies, clubs, other organizations or family. Where a potential conflict of interest arises, officials must advise the Head of Customs and ensure that their official duties do not place them in a position where allegations of unfairness may be made.

6.2. Shareholdings

Customs officials are free to invest in shareholdings or other securities, however, they must not be involved directly or indirectly in any official decision, which could affect the value of their own investments. Likewise, they may not use any information obtained in the course of their duties to advance their private interests or those of others. If officials believe there may be a potential conflict of interest in respect to any private or family shareholdings or securities they must advise the Customs Head in writing.

6.3. Involvement in Business Interests and Government Contracts

No government contract may be given to any member of Customs or any partnership where a party is a member of Customs unless the member has fully disclosed the extent of their interest in the contract and the Head of Customs is satisfied that no conflict of interest, or appearance of conflict of interest, could arise.

6.4. Engaging in Other Paid Employment

Where legislation or lawful directions do not forbid outside employment, officials wishing to hold outside employment must obtain prior permission. When discussing this with the senior official on duty, officials must be able to establish that such employment will not create a conflict of

interest or adversely affect the performance of official duties. All outside work must be performed separately from, and outside, periods of official duties.

As a general rule, all former officials should avoid situations where their current knowledge could result in unfair commercial advantage or involve potential breaches of confidentiality.

SECTION 7. CONDUCT ON MONEY MATTERS

7.1. GENERAL RULES

If a Customs official becomes insolvent, bankrupt or gives notice of an intention to take advantage of bankruptcy law, then the official must notify the Head of Customs of the circumstances as soon as possible. This provision extends to those suffering significant financial difficulties where there is little or no expectation in the near future of being able to meet current debts. Temporary financial embarrassment need not be reported.

Officials who are bankrupt or insolvent will normally be allowed to continue in employment unless they have committed a serious disciplinary or criminal offense involving public money. Officials who are bankrupt or insolvent should not normally be employed on duties, which might permit misappropriation of public funds.

7.2. Private Financial Transactions

Private financial transactions between members of staff are discouraged. This includes making loans to staff members and or acting as guarantor or providing security on loans.

Officials who enter into voluntary private transactions with members of Customs do so at their own risk. Those entering into such arrangements should ensure the work of Customs and its reputation are not adversely affected by their private arrangements.

7.3. Dealing with Official Money

The receipt and custody of official money is restricted to those who need to do so in the course of their official duties. In normal circumstances, no other official should accept money due to Customs unless specifically authorized to do so. When such authority is given it should be confirmed in writing.

When payment other than by cheque is accepted, a receipt on the prescribed form is to be issued by the official receiving the money. If an official receipt cannot be issued immediately, a temporary receipt is to be

issued and a copy of it signed by the payer signifying that the amount shown on the receipt is correct. A copy is to be retained by the official. If a temporary receipt is issued, a permanent receipt clearly marked as "duplicate" should be sent to the payer as soon as is practically possible. Any money accepted on behalf of Customs must be accounted for immediately and in accordance with formal instructions.

All officials have a responsibility to the public to use their money only for proper purposes and to make sure value for money is obtained. Officials must avoid giving cause for criticism that the money is being used directly for the personal benefit of members of Customs. Like wise, any money spent must be for Customs legitimate business aims.

If there is any incidental personal benefit obtained as a result of public expenditure then officials must be sure that it can be defended in the face of any criticism from the press or public. Anything that would benefit an individual staff member in such a way as it would be looked upon, as a "perk" is totally unacceptable.

The following principles apply to the spending of the money:

- Public money must be spent wisely and properly
- Transactions involving public money must be accounted for properly
- Only authorized persons may make spending decisions
- The rules which apply to the acceptance of gift, hospitality and other benefits apply to staff making spending decisions; and
- Staff must not make use of their official position to further either their own private interests or those of others.

SECTION 8. Confidentiality and Use of Official Information

All officials have the duty not to disclose without proper authority any information that has been obtained in the course of official duties. This rule extends to all documents, records, and information restored electronically. Likewise, officials are required to protect the privacy of individuals in official dealings.

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Ways in which official information can be misused include:

- Leaking information;
- Use of information for personal or private gain
- Taking advantage of a person on the basis of information gained through confidential records; and
- Removing, altering or destroying official records

Engaging in any of the above activities is unacceptable and may lead to prosecution and/or disciplinary action.

SECTION 9. Use of Official Properties or Services

9.1. General Rules

Unless specifically authorized, the use of Customs resources or services paid for with official money for personal purposes or gain is prohibited. Such resources include:

- Facilities (including telephones, photocopiers, office equipment/supplies)
- Vehicles, vessels, machinery and equipment
- Computers and computer software
- Security passes and official stationery; and
- Stamps and postal services

Expenditure on goods and services can be reduced by paying due attention to the physical security of all Customs assets. All officials are required to make adequate security arrangements for Customs assets under their control.

9.2. Motor Vehicle

In respect to the use and care of official vehicles specific rules apply. This include:

- Officials driving official vehicles must be licensed and authorized;
- Unauthorized passenger must not be carried;
- Officials must not drive official vehicles when under the influence of alcohol or any other intoxicant or drug; and
- Unless specific permission has been granted official vehicles must not be used to provide transport to and from officials' personal residences.

9.3. Official Identification

Identity badges and security items are issued to assist and identify officials in the performance of their duties, and in exercising powers entrusted to them. They are not to be used in any other purpose. Security badges, keys, passwords and the like are to be maintained safely by the official to whom they have been issued and must be surrendered to Customs on termination of employment.

SECTION 10. Private Purchases of Government Property by Staff

10.1. Purchase of Government Articles by Staff

All officials are free to purchase articles of Government property, which are on the sale to the public, for example, publications, surplus supplies and goods sold at government sales unless:

- Officials have, because of their official position, been able to obtain special knowledge about the condition of the goods being sold.
- Officials have been officially associated with the disposal arrangements; and/or
- Officials receive the goods at a discount that would not be available to a member of the public.

10.2. Purchases of Goods from Customs Sources

It is important that members of Customs should not be thought to have an advantage over members of the public in the purchasing of seized or forfeited goods.

For this reason, staffs are prohibited from making purchases from Customs sales, either directly or through a third party.

Additionally, officials who were officially involved in the disposal arrangements or, because of their official position, obtained special knowledge about the goods may not purchase goods bought by traders at such sales.

SECTION 11 Work Environment

11.1. General Principles

All officials have the right to a healthy and safe workplace free of discrimination and harassment in which individual and organizational objectives can be met. A good working environment is one that is:

- Fair and equitable;
- Safe and supportive;
- Free of alcohol and drugs;
- Free of harassment and unjustified discrimination;
- Values individual differences and cultural diversity;
- Provides honest performance feedback and development opportunities; and
- Seek staff cooperation in the decision making process.

11.2. Fairness and Non-Discrimination

A commitment to fairness and non-discrimination is central to maintaining Customs standards of equity, ethical conduct and accountability. All officials must take an active role in ensuring the Customs work environment is free of discrimination and harassment of any kind.

11.3. Occupational Health and Safety

All staff has a right to a healthy and safe working environment. Officials must take seriously their responsibilities in respect to safety issues and should report any health or safety concerns or breaches of rules or regulations promptly to their supervisor.

11.4. Misuse of Drugs

Customs is responsible for preventing the illegal importation of certain drugs. As such, it will not tolerate any official participating in the illegal importation, possession, traffic or use of illicit drugs or other prohibited substances. Officials knowingly concerned with illicit drugs will be subject to disciplinary and/or criminal action.

11.5. Misuse of Alcohol

Officials must not, through the intake of intoxicating liquor, render themselves unfit to perform their duties. Officials whose work performance or conduct is impaired by alcohol are expected to remove themselves from the workplace until they are fully effective.

Alcohol is frequently a contributory factor in workplace accidents, officials engaged in boarding vessels or operating motor vehicles or machinery should refrain from consuming any alcohol in the period immediately prior to commencing duties.

11.6. Smoking

Customs has a duty of care to protect its officials and provide a healthy and safe working environment. Officials must not smoke in areas where it is prohibited or when on active duty in public places. At private premises officials must not smoke in areas in which smoking is prohibited by the proprietor.

11.7. Standards of Dress

The dress and appearance of all officials should reflect a professional image. Public perceptions and work practices can be influenced by the appearance of the officials. At all times, clothing should be appropriate to the duties and generally established standards and officials appearance should be neat, clean, and tidy.

It is particularly important for uniformed officials to present a professional image. Everyone issued with a uniform must comply with the relevant guidelines when wearing it and are responsible for keeping their uniform clean and neat. Any alterations or repairs that become necessary must be undertaken promptly.