



Republic of the Philippines  
Department of Finance  
**Bureau of Customs**  
1099 Manila

*Done*  
**MASTER COPY**

**CUSTOMS MEMORANDUM CIRCULAR**  
**NO. 178-2017**

**TO :** ALL DEPUTY COMMISSIONERS  
SERVICE DIRECTOR  
PORT COLLECTORS  
DIVISION CHIEFS & OTHER BOC OFFICERS  
BOC EMPLOYEES  
ALL OTHER CONCERNED

**SUBJECT :** THE "NO GIFT POLICY"

**DATE :** 09 October 2017

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**GENERAL STATEMENT**

The Bureau of Customs family is in unison with the time-honored call for all government servants to uphold public interest in the highest degree over personal interest.

This "NO GIFT POLICY" is issued for guidance of ALL the members of BOC FAMILY.

**POLICY DECLARATION**

As public servants, BOC officers and employees adhere to the constitutionally enshrined principle that public office is a public trust. It is mandated that all BOC employees promote equal treatment to all BOC stakeholders, practice non-discriminatory actions in the discharge of their functions, and promote unbiased professionalism, without expectation of any undue favor from any source.

**LEGAL BASIS**

The "NO GIFT POLICY" involving all public officials and employees is constitutionally mandated in the following provisions of the Constitution and existing laws, to wit:

1. **Section 1, Article XI (Accountability of Public Officers) of the 1987 Constitution**, stating that:

Section 1. Public Office is a Public Trust - Public officers and employees must, at all times, be accountable to the people; serve them with utmost

responsibility, integrity, loyalty and efficiency; act with patriotism and justice; and lead modest lives.

**2. Section 1, R.A. 6713, of the Code of Conduct and Ethical Standards for Public Officials and Employees, which states that:**

Section 2. Declaration of Policies – 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.

Section 7 (d). “Public officials and employees shall not solicit or accept, directly or indirectly, any gift, gratuity, favor, entertainment, loan or anything of monetary value from any person in the course of their official duties or in connection with any operation being regulated by, or any transaction which may be affected by the functions of their office”.

**3. Section 3 of the Anti-Graft and Corrupt Practices Act, which states:**

The following shall constitute corrupt practices of any public officer and thereby declared to be unlawful:

“(a) Directly or indirectly requesting or receiving any gift, present, share, percentage, or benefit, for himself or for any other person, in connection with any contract or transaction between the Government and any other party, wherein the public officer in his official capacity has to intervene under the law”.

“(b) Directly or indirectly requesting or receiving any gift, present or other pecuniary or material benefit, for himself or for another, from any person for whom the public officer, in any manner or capacity, has secured or obtained, or will secure or obtain, any Government permit or license, in consideration for the help given or to be given”.

**THE NO GIFT POLICY**

BOC officials and employees shall not solicit, accept and use, directly or indirectly, any gift, gratuity, favor, entertainment, loan, or anything of monetary value, from any person, natural or juridical, groups and associations, whether from public or private sector, at any time, on or off the work premises, in the

course of their official duties or in connection with the performance of their functions, or any transaction which may be affected by the functions of their office.

For purposes of this issuance, a thing of "monetary value" is one which is evidently or manifestly excessive by its very nature.

The propriety or impropriety of the foregoing shall be determined by its value, kinship or relationship between giver and receiver and the motivation.

The prohibition shall include, but not limited to:

1. Sponsorship in any form of any of the internal programs, activities, and affairs of the BOC, such as Christmas parties, anniversary, commemorations, and other similar events;
2. Discounts, rebates, waivers and other forms of monetary incentives or benefits given to the officers and employees, in availing of the services and/or facilitate any transaction inherent or in connection with the functions of the Bureau over the public in general, and the stakeholders, in particular;
3. Gifts which is part of an attempt or agreement to do anything in return;
4. Gift which is being made to influence the member of the Board's, or officer's actions as such; and
5. Gift which could create the appearance of a conflict of interest.

#### **EXCEPTIONS**

Exempted from this "NO GIFT POLICY" are the following instances:

1. Gifts that may be given and received from among the officers and employees of the BOC, in the customary and normal course of business;
2. Gifts or tokens given simply as a symbol of kinship as defined in the Code of Ethics on the occasion of a family celebration, and without any expectation of pecuniary gain or benefit;
3. Donations coming from private organizations whether local or foreign, which are considered and accepted as humanitarian and altruistic in purpose and mission including, certificates, plaques, cards, thank you notes, and gift of nominal value tendered and received as souvenir or mark of courtesy;
4. Donation from foreign governments of a gift or grant in the nature of a scholarship or fellowship grant or medical treatment in accordance with Civil Service rules and regulations and as approved by the Commissioner;
5. Donation in the form of travel grants or expenses from foreign governments for BOC official travel taking place entirely outside the

Philippines (such as allowances, transportation, food, lodging) of more than nominal value if such acceptance is appropriate or consistent with the interest of the BOC and approved by the Commissioner.

6. The acceptance of seminar bags and contents, and partaking of moderately priced meals and beverages that BOC officers and employees receive at official and sanctioned events, such as conferences and seminars, and which are offered equally to all members of the public attending the event;
7. Donation of books, pamphlets, publications, and data and other information or reading materials that are directly useful to the BOC in the performance of its mandates, objectives, which books and other materials are given by individuals or organizations that have no pending business with the Corporation as to create an actual or potential conflict of interest;

**PUBLIC INFORMATION**

There shall be official posting of this "NO GIFT POLICY" at the BOC official website and posting of the hard copy within the premises of ALL BOC Offices, Ports and sub-ports.

The BOC officers and employees are likewise mandated to professionally inform any individual or organization with any actual or potential business transaction with the BOC of this "NO GIFT POLICY".

**PENALTIES**


This Policy is deemed to supplement all existing laws, rules or regulations covering gift-giving and receiving. Thus, any violation of this Policy shall be subject to criminal and administrative sanctions under Civil Service Law and Rules, and other applicable laws, rules and regulations, as may be warranted.

**REPEALING CLAUSE**

All existing guidelines, orders, policies and other issuances, which are inconsistent with any provision of this Policy shall be deemed superseded.

**EFFECTIVITY**

This Order shall take effect immediately and shall last until revoked.

*Isidro S. Lapena*  
  
 Bureau of Customs  
**ISIDRO S. LAPENA**  
 Commissioner  
 17-01711  
 OCT 30 2017  
**ISIDRO S. LAPENA, PhD, CSEE**  
 Commissioner