

Bordering on corruption: an analysis of corrupt customs practices that impact the trading community

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Abstract

This article analyses various forms of customs corruption that directly or indirectly impact the international trading community. In doing so, it examines some of the practicalities facing reformists, drawing extensively on a series of interviews conducted by the author with members of both the public and private sectors, across Asia, Africa, the Pacific and Middle East.¹ The author rejects the notion that certain types of corruption represent victimless crimes, contending that in all situations the government, and ultimately the community, is a victim of crime. The article includes an examination of ways in which corruption may be addressed, and identifies the need for governments to focus their anti-corruption efforts on initiatives that will increase the likelihood of detecting such offences. While identifying Codes of Conduct as prerequisites for reducing levels of corrupt behaviour, the author highlights the need for both government officials and members of the public to have confidence that any breaches of their provisions will be properly enforced, with no fear of reprisal. The author concludes that the success of any anti-corruption initiative is dependent upon the political, social and cultural environment in which it is based.

Integrity and corruption

We live in an age of technological dependence in which the reliability of electronic systems is becoming increasingly critical. Like any system, these are comprised of a series of interdependent elements, and if one or more of those elements is damaged, the system is likely to become dysfunctional or even fail completely. Data corruption is a leading source of system failure, hence the importance of maintaining data integrity.

The same principle applies to government administration, where it is imperative to cultivate and maintain employee integrity across the entire organisation and to be intolerant of corrupt behaviour, as its very presence will ultimately lead to a partial or total breakdown of the system. In this context, integrity refers to the observance of a strict and clearly defined code of ethics. Corruption, on the other hand, refers to a breakdown of such integrity.

One government administration that is particularly susceptible to corrupt practices is a country's customs authority. Customs is one of the oldest government institutions; the Romans are credited with introducing the first customs tariff² and no doubt the customs officials of the day had a responsibility to ensure that duties were duly paid, and that would-be smugglers were brought to account. It would also be reasonable to assume that some officials made a practice of requiring traders to render to Caesar that which was Caesar's, plus a little extra to line their own pockets. Governments had, however, been waging the war

on corruption long before the days of the Roman Empire. For example, one of the concerns addressed in the Code of Hammurabi, one of the world's oldest known legal codes which dates from about 1780 BC, is the corrupt administration of justice (Asakura 2002).

Customs' susceptibility to corruption is recognised by the World Customs Organization (WCO), the European-based organisation that currently represents 179 of the world's customs administrations.³ The WCO recognises that, 'the fight against corruption, the safeguarding of integrity and the enhancement of good governance measures are critical to a modern, effective and efficient Customs administration' (WCO 2012, p. 1), and having identified integrity as one of its priorities, the organisation has expressed a commitment to help its members combat corruption.⁴ To this end, the organisation has published its Revised Integrity Development Guide (Integrity Guide) (WCO 2012) to provide member administrations with a practical framework to identify and address their integrity development needs.

One of the initial matters addressed in the Integrity Guide is Customs' susceptibility to corruption resulting from the monopoly power that Customs holds over the private sector. Let's face it, if you're not satisfied with the level of service provided by your freight forwarder, you can take your business elsewhere. But there's only one customs administration, which puts it in a very powerful position – and if you don't comply with its requirements, however unreasonable, you won't be taking delivery of your goods.

Forms of corruption

The principal focus of this paper is customs corruption that directly or indirectly impacts the international trading community. Other forms of corruption include practices such as cronyism, nepotism, the misuse of authority or government resources for personal gain, acceptance of bribes in return for awarding government contracts, and circumstances in which officials attempt to pervert the course of justice; for example, by impairing government investigations or prosecutions.

According to Yang, there are essentially two forms of customs corruption. 'The first is simply theft of government resources. A corrupt customs bureaucracy may turn over to the government treasury only a fraction of monies collected from importers, simultaneously falsifying import documentation to mask the revenue theft. The second form of corruption is the extraction of bribes from importers' (Yang 2006, p. 516). The focus of this paper is the latter, although it should be noted that the two forms of corruption are not mutually exclusive. A hybrid situation is an official's acceptance of a bribe in return for facilitating a fraudulent transaction involving, for example, the undervaluation, misclassification or misdescription of an import consignment. In pure revenue terms, the result may be regarded as one of win/win/lose, since the official receives a bribe and the trader's tax payment is reduced, while the government is deprived of revenue.

Yang's second form of corruption includes more prevalent situations such as the acceptance of a bribe in return for speedier clearance of cargo or priority processing of applications for licences and rulings. Such payments, which are variously known as 'tea money', 'facilitation fees', 'speed money', 'informal payments', 'bakshish' and the like, are very common and are often openly discussed at both the national and international level. Throughout the World Bank's 'Doing Business' report, for example, can be found references such as 'There is no official fee; however, an informal fee must be paid to facilitate the application', and 'Although there is no official fee, there may be an unofficial administrative fee that depends on negotiation'.⁵ Again, considering this situation solely in revenue terms, the outcome may be seen as win/win/neutral. The official receives a bribe, the trader avoids costs associated with delayed delivery or authorisation, and the government receives the duty that is due and payable. Some may describe these as victimless crimes, but crimes nonetheless, as they represent an abuse of process for the purpose of personal gain.

A further example is the acceptance of bribes in return for the facilitation of unlawful activities such as trafficking in illicit drugs or weapons. This may involve active facilitation, for example, authorising the clearance of consignments, or passive facilitation such as ‘turning a blind eye’. The supply of information to those who do not have a right of access also falls into this category, including the leaking of commercially or politically sensitive information.

In all cases, the corrupt activity may be initiated by a customs official or another party. The catalyst in the ‘facilitation’ scenario may, for example, be either a request from a trader: ‘I need it urgently, and here’s something for your trouble’, or an official: ‘Your consignment isn’t scheduled to be cleared until next week, but for a small consideration I could speed up the process’. Similarly, either party may approach the other with the proposition: ‘If we reduce the declared value, we could split the savings in duty’. Collusion of this nature is quite common in some economies where such practices have become an accepted way of doing business, and even those who oppose the practice are aware of its existence and, more importantly, the fact that no action is likely to be taken against those concerned.

Regardless of the form of corruption, the initiator, or the type of activity involved, it is contended that in all such situations the government, and ultimately the community, is a victim of crime. As the United Nations Office on Drugs and Crime (UNODC) observes, corruption should not be regarded as a victimless crime, as in many cases the victim is the general public interest (UNODC 2002, p. 183). Even in the case of cargo ‘facilitation’, such behaviour represents an abuse of official power which in turn threatens community confidence and trust in public institutions. It also provides selective members of the trading community with an unfair competitive advantage over others, and fails to uphold the law for the general good of society. Furthermore, the existence of systematic corruption in an economy acts as a major deterrent to inwards investment.⁶

Addressing corruption

In order to identify ways of effectively combating corruption, it is firstly necessary to consider the motivations of those involved. Apart from the obvious motivators of greed and personal gain, a key determinant in deciding whether or not to engage in corrupt behaviour is the associated risk, and here two critical factors are the likelihood and consequences of being detected. In this regard, the consequences of being detected are directly related to the sanctions associated with the particular offence, while the likelihood of being detected covers a far broader range of considerations.

First and foremost the act in question must represent an offence in the context of the relevant legislative framework, which requires governments to ensure that appropriate provisions are included in their national legislation in conformity with the various international conventions to which they are a signatory. In this regard, Article 15 of the United Nations Convention Against Corruption (UNCAC), which relates to the bribery of national public officials, states:

Each State Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

- (a) The promise, offering or giving, to a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties;
- (b) The solicitation or acceptance by a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties (UNCAC 2004).

UNCAC Article 16 extends the above requirements to situations relating to bribery of foreign public officials and officials of public international organisations.⁷

Second, the sanction associated with a particular offence should be set at a level that is likely to act as an effective deterrent. In this regard, UNCAC Article 30 states, ‘Each State Party shall make the commission of an offence established in accordance with this Convention liable to sanctions that take into account the gravity of that offence’ (UNCAC 2004), or in the words of W.S. Gilbert, ‘let the punishment fit the crime’.⁸

The UNCAC provisions also include a requirement that the tax deductibility of expenses that constitute bribes be disallowed.⁹ Interestingly, this ‘indirect’ penalty often has more of an influence on corporate behaviour than the more significant criminal penalties associated with bribery of an official, and in some countries third party intermediary industries have emerged to circumvent this provision. Under these arrangements, a local company is engaged to deal with Customs on behalf of the importer. The importer pays the company an amount that is equivalent to the duty payable, the customs ‘facilitation fee’ and the company’s commission for services rendered, and the company duly issues a receipt which the importer uses for taxation purposes.¹⁰ This mode of operation is consistent with the findings of Friedman, Johnson, Kaufmann and Zoido-Lobaton who conclude that entrepreneurs tend to adopt unlawful practices ‘not to avoid official taxes but to reduce the burden of bureaucracy and corruption’ (Friedman et al. 2000, p. 459).

This example is reflective of the fact that, despite the existence of legal sanctions, some individuals will not be deterred from engaging in corrupt practices if they believe that the probability of being detected is sufficiently low. This is most clearly demonstrated by those who commit offences which carry the death penalty. For this reason, it is necessary for governments to focus their anti-corruption efforts on initiatives that will increase the likelihood of detecting such offences, which may require a rethink of its customs authority’s regulatory framework, governance arrangements, systems, procedures, organisational culture and enforcement capability.

Automation

Removing specific opportunities for corrupt activities is a common strategy employed by many countries, and one that is particularly prevalent is the automation of systems. Indeed, such initiatives are widespread among the numerous reform and modernisation programs aimed at reducing the incidence of corruption within customs administrations. In this regard, the Revised Arusha Declaration (WCO 1993), the WCO’s Declaration on good governance and integrity in Customs, identifies automation of customs procedures as an important means of improving the efficiency and effectiveness of customs operations, as well as removing opportunities for corruption.

The automation of systems and procedures also serves to increase the likelihood of such practices being detected. It introduces a high level of transparency into key aspects of customs operations and decision-making, and also provides the administration and other government entities with an effective audit trail for later monitoring and review of administrative decisions and the exercise of official discretion.

The WCO emphasises the need for systems to be designed in such a way as to ‘ensure that the most vulnerable points in the manual system are not replicated and that the new system does not simply shift the point of corruption to a part of the process that is not being automated’ (WCO 2012, p. 20). That is, however, not as easily achieved as it may sound. Like many initiatives that reduce the opportunity for corrupt activity,¹¹ the end result of closing one loophole is often the emergence of another. Take automated clearance of import consignments as an example. In some countries it is not uncommon for an importer to pay the duty and receive the relevant clearance but still have a need to negotiate with the customs officer at the cargo terminal before taking delivery of the goods. Some administrations have sought to address this by sending the notification of customs release directly to the Container Terminal Operator (CTO) or freight forwarder.¹² However, even this practice can have the effect of shifting the way in which the bribe is procured, and customs officials are often there to take their cut.

Such collusion with service providers is commonplace. One administration that comes to mind was apparently having difficulty implementing its cargo selectivity regime, through which it was seeking to reduce the amount of detained cargo. Upon analysis it was found that the new system was adversely impacting the revenue flow of the local bond operator and to combat this, customs officials were being offered a percentage of the storage fees in return for restoring detained cargo to ‘healthier’ levels.¹³ This is certainly one area where automated clearance procedures would have assisted in reducing the practice.

‘Outsourcing’

A more extreme example of measures that seek to remove the opportunity for corrupt practices is the introduction of Pre-Shipment Inspection (PSI) arrangements whereby critical aspects of regulatory control are essentially outsourced to private companies. In their study entitled ‘Tariff Evasion and Customs Corruption: Does PSI Help?’, Anson, Cadot and Olarreaga (2003) argue that inefficient customs procedures are often leveraged by customs officials who deliberately obstruct clearance procedures in order to extract bribes from the trading community. Their research focuses on a possible correlation between PSI arrangements and tax evasion (the results of which are inconclusive) but not the potential linkage between PSI activity and customs corruption.

Interestingly, a key premise of their research is that ‘customs are assumed purely optimistic, which means that … customs maximize bribe and bonus income net of expected sanctions and the disutility of effort’ (Anson, Cadot & Olarreaga 2003, p. 14). In addition, the researchers make an implicit assumption about the integrity of PSI employees, as an apparently fundamental inference of their study is the integrity of PSI reports. This cannot be assumed however, as the establishment of PSI arrangements has in some instances simply shifted corrupt practices from government authorities to private inspection companies.¹⁴

Code of Conduct

In the fight against corruption, the establishment of a comprehensive and clearly articulated code of conduct is widely regarded as one of the most important weapons in the armoury,¹⁵ a key element of which should be a requirement for officers to report any breach of its provisions. According to the WCO, the code of conduct should set out, ‘in very practical and unambiguous terms the behaviour expected of all Customs personnel. Penalties for non-compliance should be articulated in the code, calibrated to correspond to the seriousness of the violation and supported by appropriate administrative and legislative provisions’. To be effective, however, officers must have an unequivocal expectation of such matters being dealt with in a professional, impartial manner with no fear of reprisal whatsoever. For this to occur, the customs leadership team must gain the confidence, respect and trust of its employees. If an officer believes that the matter will be swept under the carpet or that there is the slightest possibility of recrimination, the matter will doubtless go unreported. In this context, the WCO offers the following checklist:

- Is prompt action taken against those who fail to meet integrity standards?
- Is effective legislation in place that protects employees who report breaches of integrity?
- To what extent are employees at all levels encouraged to identify and report breaches of integrity?
- Are employees who come forward to report corrupt practices rewarded or victimised?
- Are penalties for corrupt behaviour sufficient to deter inappropriate behaviour?
- Are effective ‘whistleblower’ procedures in place?¹⁶

The extent to which the confidence and trust of employees can be gained will depend on the culture of the organisation, which is heavily influenced by its leadership, particularly the perceived integrity

and political will of its leadership team. In this context, it is pertinent to note that many countries have had such codes of conduct in place for some time, supported by sanctions for breaches of the code in either customs or broader public sector legislation, and yet corruption remains endemic in many administrations throughout the world. Consequently, regardless of how comprehensive the particular code of conduct may be, it must be clear to all concerned that its provisions are properly monitored and strictly enforced. If not, the likelihood of being punished for engaging in corrupt behaviour remains low.

Similarly, it is necessary to instil the same level of confidence and trust in the private sector, which is generally the subject of comparable code of conduct arrangements in line with provisions of agreements such as the OECD *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* (OECD 1997). In this regard, the Revised Arusha Declaration suggests that administrations could enter into Memoranda of Understanding with industry bodies to support their anti-corruption initiatives. Specifically, the Declaration states:

Client groups should be encouraged to accept an appropriate level of responsibility and accountability for the problem, and the identification and implementation of practical solutions. The establishment of Memoranda of Understanding between Customs and industry bodies can be useful in this regard. Likewise, the development of codes of conduct for the private sector, which clearly set out standards of professional behaviour, can be useful. Penalties associated with engaging in corrupt behaviour must be sufficient to deter client groups from paying bribes or facilitation fees to obtain preferential treatment.¹⁷

In 2004 such measures were introduced by Dr Sathit Limpongpan, then Director General of the Royal Thai Customs Department, who was known for his high ethical standards. At that time, demands for ‘tea money’ were highly regulated by the operational staff of his organisation, with some trading companies expected to pay several thousands of dollars a day.¹⁸ Despite the fact that these were particularly large trading companies, the size of the demand reflects the seriousness of the problem. Dr Limpongpan addressed the matter in three ways.

First, he introduced a ‘formality service fee’ of 200 Baht¹⁹ which was to replace any informal payments. This provided traders with predictability and certainty, and enabled them to obtain an official receipt for all moneys paid to Customs. Second, he established a Customs Transparency Center through which any complaints of corruption were to be investigated; and third, he entered into formal agreements with members of the trading community through which they agreed not to offer bribes to customs officials, and he undertook to investigate any reported instances of corruption. Several hundred companies signed the agreement in what was a very public display of cooperation.²⁰

While this initiative was generally well received throughout the trading community, and appeared to make major inroads in the fight against corruption, it was not entirely successful. One particular trader of high value goods indicated that, following the signing ceremonies, the operational customs officials with responsibility for clearing the company’s import consignments imposed higher demands than had previously been the case. The trader agreed to pay and chose not to raise the matter formally with the Director General as he lacked confidence in the system.²¹

In 2005, Chantanusornsiri reported, ‘... despite the campaign, initiatives to improve internal controls and even the installation of closed-circuit cameras to monitor officials, bribery and corruption continues at clearance points. One auto spare parts exporter said corruption remained “a way of life” to expedite shipments, most notably at Laem Chabang Port, the country’s largest port. Even at yesterday’s signing ceremony, companies signing up for the anti-corruption initiative insisted that while welcome, the programme was unlikely to lead to major changes any time soon’.

Equally, however, the reform agenda implemented in Thailand had a number of very positive outcomes. For example, Chantanusornsiri further reported that ‘... initiatives to reduce the discretion of state officials had done much to cut the potential channels for bribes. Reductions in tariff rates and efforts

to accelerate the clearance process through information technology had eliminated over 90% of the opportunities for officials to request bribes, one importer said' (Chantanusornsiri 2005).

Political will

What the private sector is most concerned about is whether the laws, regulations, procedures and administrative guidelines will in fact be enforced. In the absence of such assurance, demonstrated through tangible results, matters are unlikely to change. As previously noted, the success or otherwise of anti-corruption initiatives relies heavily on the perceived integrity and political will of the customs leadership team. In this regard, the WCO rightly acknowledges that the head of Customs and the executive management team have primary responsibility for corruption prevention, and that 'Customs managers and supervisors should adopt a strong leadership role and accept an appropriate level of responsibility and accountability for maintaining high levels of integrity in all aspects of Customs work'.²² The WCO further notes that 'the administration's integrity and anticorruption strategies can only be successful if they are part of a more general integrity framework that is supported at the highest political level' (WCO 2012, p. 10) and suggests that the Minister should play a role in relation to the integrity performance of the administration.

A few years ago I met with a Customs Minister of a developing country. A number of anti-corruption posters hung on the wall of his office, and we were discussing the 'Stamp out Corruption' campaign which he had recently launched. For effect, he started banging his fist on the desk as he explained his determination to expunge corrupt practices from the customs service. The previous week a senior officer of the administration had been explaining to me the strict formula used by the administration for distributing 'facilitation fees' among the various stakeholders. I therefore wonder how committed this politician was to putting an end to the informal payment arrangements as to do so would have significantly reduced the size of his personal pay packet. Besides, the Director General of that administration was under very clear instructions to ensure that his minister was appropriately taken care of.²³

A corollary to this situation emerges in those countries in which Customs is continually being pressured by the government to achieve unrealistic revenue targets, the derivation of which is often devoid of any analytical rigour. In one such country an enterprising officer wrote to about 40 companies, advising that the revenue collections were down for the month, and seeking payment of 'their share' of the shortfall. Surprisingly many complied. One trader indicated that, 'the alternative would be an uplift in the value of every consignment until the target is met, so this is a far less painful way of doing business'.²⁴ The practice was known to and condoned by the area manager, whose continuation in the job depended upon his ongoing achievement of revenue targets. Due to system upgrades within the administration, the practice is now impossible to hide.

Public sector salaries

Some commentators argue that a more fundamental cause of corruption is the inadequacy of public sector wages, particularly in developing economies. For example, in his discussion of strategies to address corruption, Klitgaard (1988) includes the need to review the remuneration levels of officials. Hors (2001), however, concludes that the potential profits that may be gained from corrupt practices are such that remuneration levels are unlikely to influence such behaviour.

The WCO recognises the need to provide customs employees with an adequate salary and other remuneration and conditions to ensure that they are able to maintain a decent standard of living,²⁵ and in analysing the situation in Cambodia, the United Nations states:

It is widely acknowledged that civil service pay is inadequate. Comparing the average wage to per capita GDP finds that a Cambodian civil servant only makes slightly more than the annual per capita

GDP. Cambodia's ratio of the average civil service wage to per capita GDP is one of the lowest in the region. Public officials themselves view low salaries as the most important cause of corruption (UNPAN 2004, p. 12).

This topic touches on another important issue. It's quite easy for commentators to sit at their desks and cite such instances of 'corruption'. However, when public sector salaries are below the poverty line, and an officer explains that without 'facilitation fees' they would be unable to feed their family, it puts the matter in a whole new light. Nevertheless, in this field of research there are many grey areas, so commentary on such matters is probably best left to experts in social justice. In one particular country in which public sector wages are extremely low, bribes of up to AUD20,000 are paid to those responsible for staff appointments in an effort to secure a lucrative post, such as manager of a port or airport, where sources of illegal income may be readily obtained. Successful officers devote their efforts to generating as much income as possible during their term in office. During one of my visits to the country, I met with the customs manager of a large airport who proudly displayed a plaque on the wall of his office which showed that he had successfully completed the WCO integrity training course. At that time I was dealing with a major trading company that claimed to have received a demand for a six-figure yearly payment from this officer to ensure against 'possible impediments' to the clearance of consignments.²⁶ Two years later the officer was jailed for corrupt conduct. Sometimes the system works.

Conclusions

The success of any anti-corruption initiative is dependent upon the political, social and cultural environment in which it is based. For example, in many countries of the world, if a government official were to seek a bribe, a member of the business community would have no hesitation in blowing the whistle and bringing the matter to the attention of the authorities. In some countries, however, such an act would be life-threatening, and in this regard Customs is simply a reflection of the broader environment in which it operates.

Nevertheless, while some governments and their officials do no more than pay lip service to these important matters, it is apparent that a number of administrations and individuals within those administrations are doing everything in their power to stamp out corruption and lift the level of integrity of their organisation. The problem, as we have seen, is that if the mindset of their society is such that corrupt practices are regarded as acceptable behaviour, they find themselves fighting a very difficult battle. And for the battle to be won, customs officials and members of the public must have sufficient confidence in the system to voluntarily report corrupt conduct. Until that point is reached, the reform process will be a very slow and painful one. As one member of the private sector put it, 'in cases where the entire system is affected, there is nobody for trade and industry to turn to. While it is fine to talk openly about corruption at the WCO, nobody would take the risk to do so at the local level'.²⁷

I have seen officers ostracised, abused, demoted and lose their positions over the stance they have taken against corrupt practices. Unfortunately, they live in societies that currently provide them with neither political nor moral support. Achieving meaningful reform in such situations may take many years, as a society's attitude to corruption is unlikely to change overnight; and although some commentators may reject the notion, incremental changes are often all that can be reasonably expected, particularly in those societies in which corruption is endemic.

Interestingly, however, social media is proving to be one of the more powerful weapons in the fight against corruption, with the emergence of public 'name and shame' campaigns on mobile and web-based technologies. Like other social revolutions witnessed this century, the power of social media may prove to be the unlikely champion of integrity. As noted by Lindsey (2013), 'That the future of revolutionary movements in globalized societies will involve social media is assured, but the degree to which it will is yet to be determined'.

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Notes

- 1 Only those cases that are in the public domain are cited.
- 2 See Smith 1980 and Asakura 2002.
- 3 www.wcoomd.org/en/about-us/what-is-the-wco.aspx, viewed 26 September 2013.
- 4 See, for example, WCO 2013.
- 5 See, for example, the section on Dealing with Construction Permits in Cambodia.
- 6 See, for example, Hors 2001.
- 7 The OECD (1997) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions also provides a legally binding international framework to combat bribery of foreign public officials.
- 8 W.S. Gilbert, author of the *Mikado*.
- 9 UNCAC Article 12, Paragraph 4.
- 10 Author’s personal communication with customs officials and company representatives.
- 11 Ferreira, Engelschalk & Mayville (2007), for example, note that automation reduces face-to-face contact.
- 12 An arrangement of this kind was, for example, introduced in the Philippines; see Hors 2001.
- 13 Author’s personal communication with customs officials.
- 14 Author’s personal communication with customs officials and company representatives.
- 15 See, for example, WCO 2012; McLinden 2005.
- 16 See the Morale and Organisational Culture chapter in the WCO Revised Integrity Development Guide.
- 17 Revised Arusha Declaration, 10. Relationship with the Private Sector.
- 18 Author’s personal communication with company representatives.
- 19 See McLinden et al. 2011, p. 208.
- 20 See Thai Customs 2005.
- 21 Author’s personal communication with company representatives.
- 22 Revised Arusha Declaration, 1. Leadership and Commitment.
- 23 Author’s personal communication with customs officials.
- 24 Author’s personal communication with company representatives.
- 25 See the Human Resource Management chapter in the WCO Revised Integrity Development Guide.
- 26 Author’s personal communication with customs officials and company representatives.
- 27 Internal note of the WCO’s Public Sector Consultative Group.

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